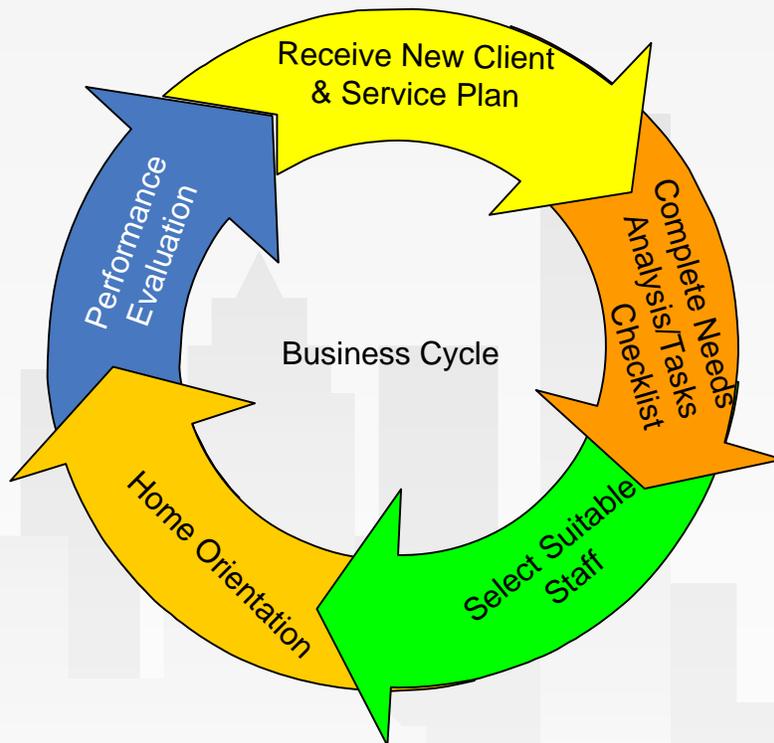

ALLEGHENY CAREGIVERS, INC.



BUSINESS PLAN

Non-Disclosure and Confidentiality Agreement

The undersigned ("Recipient") hereby agrees that all financial and other information ("Information") that it has and will receive concerning Allegheny Caregivers, Inc. is confidential and will not be disclosed to any individual or entity without prior written consent.

The Information shall remain the property of Allegheny Caregivers, Inc. and shall be returned to Allegheny Caregivers, Inc. promptly at its request together with all copies made thereof.

Recipient acknowledges that no remedy of law may be adequate to compensate Allegheny Caregivers, Inc. for a violation of this Agreement and Recipient hereby agrees that in addition to any legal or other rights that may be available in the event of a breach hereunder, Allegheny Caregivers, Inc. may seek equitable relief to enforce this Agreement in any Court of competent jurisdiction.

Date

Signature

This is a business plan and does not imply an offering of securities.

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Allegheny Caregivers, Inc.

Contact Information:

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Box 2
Pittsburgh PA 15235
(412) 727-2800

This document contains confidential information. It is disclosed to you for informational purposes only. Its contents shall remain the property of Allegheny Caregivers, Inc. and shall be returned to Allegheny Caregivers, Inc. when requested.

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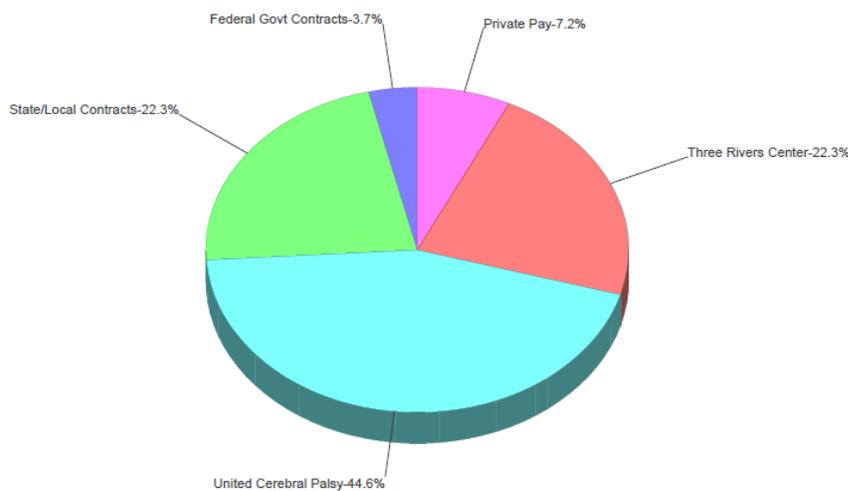
Schedule of Fixed Assets

Executive Summary

Allegheny Caregivers is an attendant care servicing agency incorporated in the state of Pennsylvania under sub-chapter S corporation. Located in Pittsburgh, Pennsylvania, our mission is to provide the best care to our customers who have disabilities as described under the Act passed by the Pennsylvania legislature, the Attendant Care Act 150 Program, signed into law effective July 1, 1987.

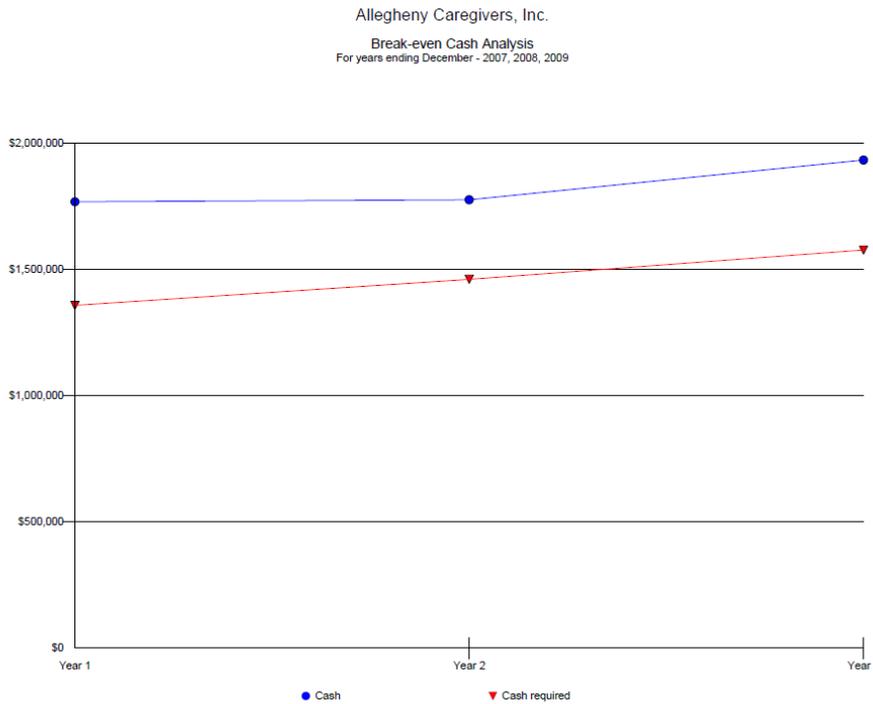
With a strategic outlook and compassionate disposition, Allegheny Caregivers is poised to expand their attendant care market share in the Pittsburgh area. Only two years in the attendant care services business, Allegheny Caregivers has grown to a million dollar, 65 employee business. Its performance is unmatched and Allegheny

Allegheny Caregivers, Inc.
Income by Category
For years ending December - 2007, 2008, 2009



Caregivers has been commended as the highest performing personal care contractor for United Cerebral Palsy, Pittsburgh. Our goal is to develop best practices in the

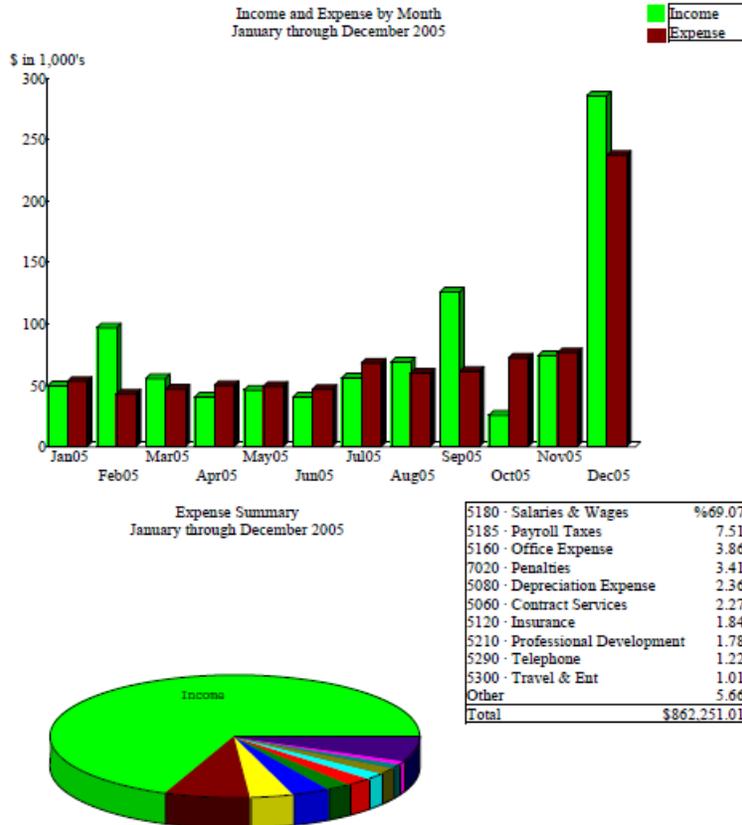
various services we provide in order to ensure continuous



improvement in our service capabilities

The business plan contained herein is an implementation

tool that will be used to ensure a guided and consistent approach toward the goals detailed in the plan. The plan contains professionally compiled and compelling financial information and projections that will provide insight into the future operations of Allegheny Caregivers. To implement this plan, our primary objective is to secure a capital infusion of **\$100,000** in the form of a credit line. We are very confident that when you look at the detailed strategic and long range plans as well as metrics and performance goals contained in this plan, you will come to understand as we do that this plan is realistic, reasonable and can be fully implemented. As illustrated on page 1, the three year projected income by category beginning 2007 indicates that about 45% of our revenues will come from our contracts with United Cerebral Palsy; another 45% will be shared by Three Rivers Center for Independent Living and our new contract with state and local government agencies. In 2005, our first full year of operations we



generated a gross revenue of \$964,173. Now in 2006, with revenues of over \$1.2 million in the third quarter, we have already exceeded our 2005 year end revenues and have two more months of activities to end of our fiscal year. Currently, over 60% of our revenues come from United Cerebral Palsy while Three Rivers

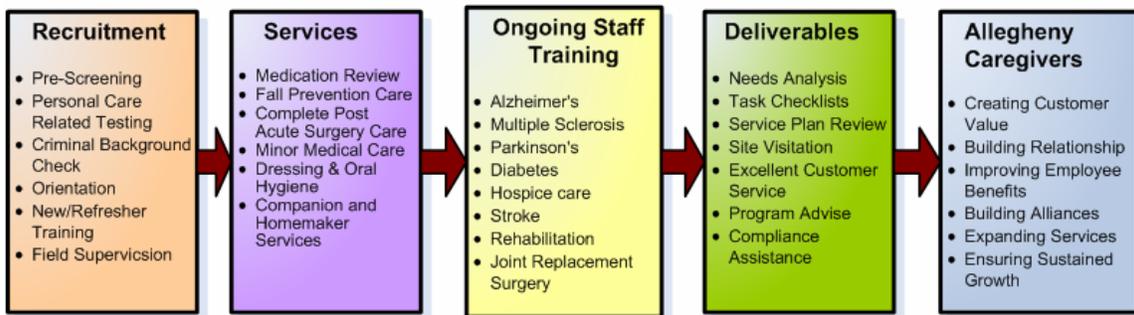
Center for Independent Living provides approximately 30% of our revenues. The Break Even Cash Analysis on the previous page indicates a comfortable cash flow during the projection period with the infusion of \$100,000. The implementation of the plan is crucial to attaining the projected results indicated below.

For additional financial highlights, please see the financial summary on page 25 and the attached financial statements (Exhibit A).

Description of Services

Allegheny Caregivers provides comprehensive homecare services to help elderly, disabled and ill persons live in their own homes or in residential care facilities instead of in a health facility. We work with elderly or disabled clients who need more extensive personal and home care than family or friends can provide. Additionally, we work with families in which a parent is incapacitated and small children need care.

Allegheny Caregivers



As part of our continuous care services, we provide housekeeping and routine personal care services such as cleaning clients' houses, doing laundry and changing bed linens. The service may also include planning meals (including special diets), shopping for food and cooking. Our aides also may help clients move from bed, bathe, dress and groom. Some accompany clients outside the home, serving as a guide and companion.