

EXHIBIT I

FINANCIAL STATEMENTS

FINANCIAL STATEMENTS

THIS FINANCIAL STATEMENT IS PREPARED WITHOUT AN AUDIT. INVESTORS IN OR SELLERS OF FRANCHISES SHOULD BE ADVISED THAT A CERTIFIED PUBLIC ACCOUNTANT HAS NOT AUDITED THESE FIGURES OR EXPRESSED HIS OPINION WITH REGARD TO THEIR CONTENTS OR FORM.



Balance Sheet (000's)

	March 2006	Prior Year
ASSETS		
Current Assets		
Bank Accounts		
Total Bank Accounts	\$ 82	\$ 1,038
Accounts Receivable		
Total Accounts Receivable	\$ 12	\$ 2
Other Current Assets		
1210 Notes Receivable - Trailers		
1300 Stock Inventory-Stores	36	40
1301 Stock Inventory-Trailers/Cutters	106	106
1302 Display Inventory	47	45
1303 Inventory-Stores	3	
1304 Inventory contra	(26)	(22)
1305 Work in Process	26	12
1306 Inventory-Custom Glass	18	
1700 Prepaid Expenses	2	4
1710 Prepaid-Insurance	7	6
1720 Prepaid Lease	7	9
1730 Prepaid-Other	8	
Total 1700 Prepaid Expenses	\$ 24	\$ 19
Total Other Current Assets	\$ 234	\$ 200
Total Current Assets	\$ 328	\$ 1,240
Fixed Assets		
1470 Furniture & Fixtures	90	61
1570 Accumulated Depr Fix Asst	(38)	(10)
Total 1470 Furniture & Fixtures	\$ 53	\$ 51
1480 Vehicles	109	105
1580 Accumulated Dep Veh	(39)	(19)
Total 1480 Vehicles	\$ 70	\$ 86
1600 Construction in Process	1	
Total Fixed Assets	\$ 124	\$ 138
Other Assets		
1900 Goodwill	98	98
Total 1900 Goodwill	\$ 98	\$ 98
Total Other Assets	\$ 98	\$ 98
TOTAL ASSETS	\$ 550	\$ 1,476
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable-Trade	13	4
2020 Accounts Payable-Accrued		6
Total Accounts Payable	\$ 13	\$ 10
Other Current Liabilities		
2021 Accrued Accounts Payable	63	(9)
2022 Accrued Accounts Payable-ODL	(12)	(8)
2224 Accrued Commission	13	
2225 Accrued Bonus	1	12

2228 Accd Exp. Payroll			
2232 Accrued Vacation	29		18
2240 Health Benefits Accrual	12		10
Total 2228 Accd Exp. Payroll	\$ 40	\$	28
2256 Unearned Revenue	25		19
2540 State Local Income Tax Payable	(35)		(18)
2555 Sales tax payable	2		2
2770 Franchise/Display Deposit	19		
Total Other Current Liabilities	\$ 116	\$	26
Total Current Liabilities	\$ 130	\$	36
Long Term Liabilities			
1255 Intercompany-WR	222		
1256 Intercompany-ODL	93		2,082
2785 Deferred Rent	23		27
Total Long Term Liabilities	\$ 338	\$	2,109
Total Liabilities	\$ 468	\$	2,145
Equity			
3100 Add'l Paid in Capital	1,200		
3300 Retained Earnings	(1,036)		(474)
Net Income	(82)		(195)
Total Equity	\$ 82	\$	(669)
TOTAL LIABILITIES AND EQUITY	\$ 550	\$	1,476

Unaudited



Quarterly Income Statement (000)

	March 2006		Year to Date March - 2006	
	Actual	Prior Year	Actual	Prior Year
Total Income	\$ 257	\$ 85	\$ 541	\$ 221
Total Cost of Goods Sold	\$ 119	\$ 33	\$ 279	\$ 99
Gross Profit	\$ 137	\$ 52	\$ 262	\$ 122
Expenses	54%	61%	48%	55%
Total 6000 Salaries-Wages-Benefits	\$ 59	\$ 55	\$ 162	\$ 149
6030 Bonus	(3)	5	1	21
6035 Commissions	19	4	34	14
6100 Meals & Entertainment	1	1	2	2
6105 Travel	7	5	10	19
6120 Auto Allowance	2	2	4	6
6125 Auto Expenses	3		6	1
6200 Office Supplies	5	5	8	10
6205 Supplies-showroom & misc	1	1	2	3
6425 Auto Repair & Maintenance			1	
6500 Utilities	1	1	2	2
6535 Telephone	2	2	5	6
6900 Rent or Lease	5	7	14	19
6950 Depreciation-furniture,fixtures,	2	2	7	5
6952 Depreciation-Vehicle	2	1	7	5
6990 Misc. operating expense		4	21	23
Total 7030 Advertising	\$ 29	\$ 52	\$ 82	\$ 107
9030 Insurance	2	1	5	4
9100 Legal & Professional Fees	3	3	6	9
9105 Accounting Fees		7		20
9135 Prof. Fees ADP payroll fees			1	1
9200 General & Admin. Exp.	2		4	
9225 Bank Charges			1	1
9260 401 match exp	1		4	1
Total Expenses	\$ 144	\$ 159	\$ 389	\$ 428
Net Operating Income	\$ (7)	\$ (108)	\$ (128)	\$ (305)
Other Expenses				
9400 Income Tax - Federal	(2)	(36)	(43)	(103)
9460 Income Tax - State/Local	(1)	(2)	(3)	(6)
Total Other Expenses	\$ (2)	\$ (38)	\$ (46)	\$ (109)
Net Other Income	\$ 2	\$ 38	\$ 46	\$ 109
Net Income	\$ (4)	\$ (69)	\$ (82)	\$ (196)

Unaudited



ENTRYPPOINT, LLC

ZEELAND, MICHIGAN

FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2005 AND 2004



REHMANN ROBSON

Certified Public Accountants

ENTRYPOINT, LLC

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REHMANN ROBSON

Certified Public Accountants

A member of THE REHMANN GROUP

An Independent Member of Baker Tilly International

March 3, 2006

Board of Directors
EntryPoint, LLC
Zeeland, Michigan

We have audited the accompanying balance sheet of EntryPoint, LLC (a wholly-owned subsidiary of ODL, Inc.) as of December 31, 2005. This financial statement is the responsibility of the Company's management. Our responsibility is to express an opinion on this financial statement based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the balance sheet is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the balance sheet. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall balance sheet presentation. We believe that our audit provides a reasonable basis for our opinion.

This was our first audit of the Company's balance sheet, and, in accordance with management's instructions, we did not extend our auditing procedures to enable us to express, and we do not express, an opinion on the consistency of application of accounting principles with the preceding year. Because we were not engaged to audit the statements of operations and member's equity, and cash flows, we did not extend our auditing procedures to enable us to express an opinion on results of operations and cash flows for the year ended December 31, 2005.

In our opinion, the balance sheet referred to above presents fairly, in all material respects, the financial position of EntryPoint, LLC as of December 31, 2005, in conformity with accounting principles generally accepted in the United States of America.

We have reviewed the accompanying balance sheet as of December 31, 2004 and the statements of operations and member's equity, and cash flows of EntryPoint, LLC for the years ended December 31, 2005 and 2004, in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of EntryPoint, LLC.

A review consists principally of inquiries of Company personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our reviews, we are not aware of any material modifications that should be made to the accompanying 2005 statements of operations and members' equity and cash flows in order for them to be in conformity with generally accepted accounting principles.

Rehmann Robson

ENTRYPOINT, LLC

BALANCE SHEETS

	December 31	
	2005	2004 (Unaudited)
ASSETS		
Current assets		
Cash and cash equivalents	\$ 41,326	\$ 44,989
Accounts receivable	5,352	46,916
Inventory	205,970	192,924
Prepaid expenses	22,771	10,787
Refundable state taxes	32,314	234,110
Total current assets	307,733	529,726
Restricted cash	-	986,345
Net property and equipment	147,593	129,291
Goodwill	98,083	98,083
Total assets	\$ 553,409	\$ 1,743,445
LIABILITIES AND MEMBER'S EQUITY (DEFICIT)		
Current liabilities		
Accounts payable	\$ 28,483	\$ 1,739
Deferred revenue	35,554	20,371
Accrued compensation	53,078	19,810
Other accrued liabilities	27,706	28,869
Total current liabilities	144,821	70,789
Advances payable to related companies	220,618	2,128,610
Deferred rent	24,104	18,221
Total liabilities	389,543	2,217,620
Member's equity (deficit)	163,866	(474,175)
Total liabilities and member's equity (deficit)	\$ 553,409	\$ 1,743,445

See accompanying notes, which are an integral part of these financial statements, and accountants' report.

ENTRYPOINT, LLC
STATEMENT OF OPERATIONS AND MEMBER'S EQUITY
(UNAUDITED)

	December 31	
	2005	2004
Revenues		
Net sales by company operated stores	\$ 654,710	\$ 767,783
Revenues from franchised stores	605,806	-
Total revenues	1,260,516	767,783
Operating expenses		
Company operated stores - cost of sales	355,696	341,020
Franchised stores - cost of sales	244,233	-
Selling, general and administrative	1,524,789	1,135,048
Total operating expenses	2,124,718	1,476,068
Operating loss before income tax benefit	(864,202)	(708,285)
Income tax benefit	302,243	234,110
Net loss	(561,959)	(474,175)
Member's equity (deficit), beginning of year	(474,175)	-
Member equity contribution	1,200,000	-
Member's equity (deficit), end of year	\$ 163,866	\$ (474,175)

See accompanying notes, which are an integral part of these financial statements, and accountants' report.

ENTRYPOINT, LLC
STATEMENT OF CASH FLOWS
(UNAUDITED)

	December 31	
	2005	2004
Cash flows from operating activities		
Net loss	\$ (561,959)	\$ (474,175)
Adjustments to reconcile net loss to net cash used in operating activities		
Depreciation	50,441	20,188
Deferred taxes	-	(234,110)
Bad debts	238	-
Loss on disposal of property and equipment	-	1,757
Changes in operating assets and liabilities which provided (used) cash		
Accounts receivable	41,326	(46,916)
Inventory	(13,046)	(192,424)
Prepaid expenses	(11,984)	(9,370)
Refundable income taxes	201,796	-
Accounts payable	26,744	1,739
Deferred revenue	15,183	20,371
Accrued compensation	33,268	19,810
Other accrued liabilities	(1,163)	28,869
Deferred rent	5,883	18,221
Net cash used in operating activities	(213,273)	(846,040)
Cash flows for investing activities		
Purchases of property and equipment	(68,743)	(151,236)
Acquisition of Perry's Decorative Glass & Custom Doors	-	(100,000)
Net cash used in investing activities	(68,743)	(251,236)
Cash flows from financing activities		
Net (repayment) borrowings of advances from related companies	(707,992)	2,128,610
Restricted cash released to (received from) parent company	986,345	(986,345)
Net cash provided by financing activities	278,353	1,142,265
Net (decrease) increase in cash and cash equivalents	(3,663)	44,989
Cash and cash equivalents, beginning of year	44,989	-
Cash and cash equivalents, end of year	\$ 41,326	\$ 44,989

See accompanying notes, which are an integral part of these financial statements, and accountants' report.

ENTRYPOINT, LLC

NOTES TO FINANCIAL STATEMENTS

1. BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Business and Concentration Risk

EntryPoint, LLC (the "Company"), a single-member LLC, wholly-owned by ODL, Inc. ("ODL"), is engaged primarily in the franchise and operation of stores to sell doorlights and door-related accessories directly to homeowners on an installed basis and development of dealers in various markets. All locations are operated either by the Company, or independent entrepreneurs under the terms of franchise agreements ("franchisees").

The Company operates two company owned stores in central Florida and has dealers located throughout the United States. As of December 31, 2005, the Company had five franchised locations. There were no franchised locations as of December 31, 2004.

Revenue Recognition and Concentrations

The Company's revenues consist of sales by Company-owned stores and fees from stores operated by franchisees.

The Company recognizes revenue for Company-owned stores when each contract is installed. For mobile installation unit sales, revenue is recognized when a unit is sold. Revenues also include setup costs for mobile installation units operated by dealers. These setup costs primarily include cost of mobile installation units along with display racks. For Company-operated stores, the doorlights and door-related accessories are supplied by ODL. The loss of this supplier could adversely affect the Company's operating results.

Fees from franchised stores include certain up-front fees and on-going royalty charges. Fees may vary by type of site, amount of Company investment and local business conditions. Continuing fees and royalties are recognized in the period earned. Initial fees are recognized at the time a franchised unit commences operations, which is when the Company has performed substantially all initial services required by the franchise agreement. These fees, along with operating rights, are stipulated in franchise agreements that have 10-year terms.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of income and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

The Company considers all highly-liquid investment instruments purchased with a maturity of three months or less to be cash equivalents. The Company may, at times, maintain deposits that exceed insured limits. Management does not consider this uninsured cash to be a significant risk.

ENTRYPOINT, LLC

NOTES TO FINANCIAL STATEMENTS

Restricted Cash

The Company maintained funds in a sweep money market savings account with a bank. Upon maturity monies held in the account are to be automatically transferred to ODL to pay-down outstanding advances payable to ODL.

Inventory

Inventory, consisting of purchased glass and mobile installation units, is stated at the lower of cost, principally determined by the first-in first-out ("FIFO") method, or market.

Property and Equipment and Depreciation

Property and equipment are stated at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, which range from 3 to 5 years. Management annually reviews these assets to determine whether carrying values have been impaired. Depreciation expense for 2005 and 2004 amounted to \$50,441 and \$20,244, respectively.

Goodwill

Goodwill represents the unamortized excess of the purchase price over the fair value of the identifiable assets at time of purchase of a business acquired during 2004. The Company evaluates goodwill for impairment on an annual basis.

Income Taxes

Income or losses of the Company are passed through to the sole member for inclusion on its consolidated corporate income tax return. For financial reporting purposes the tax effect of the Company's profits or losses is allocated from the parent company to the books of the Company.

Advertising

The costs of advertising and product promotion are expensed as incurred. The Company incurred \$248,659 and \$252,015 in advertising costs during 2005 and 2004, respectively.

Product Warranty

The Company offers a limited lifetime product warranty for doorglass. This warranty extends to cover the full cost of replacement of the doorglass (not including labor) for five years. For the years six to ten, the warranty coverage varies from 80% to 40%. After ten years, 30% of the cost of replacement is provided by the warranty. Each warranty, subject to certain exceptions, provides for the replacement of any covered product, or component that fails during normal use because of a defect in material or workmanship. As of December 31, 2005, the Company does not maintain a reserve for such claims. No warranty claims were paid out in 2005 or 2004.

ENTRYPOINT, LLC

NOTES TO FINANCIAL STATEMENTS

2. INVENTORY

The Company's inventory consists of the following components as of December 31:

	<u>2005</u>	<u>2004</u>
Stock	\$ 72,472	\$ 84,364
Franchisee trailers in process	<u>133,498</u>	<u>108,560</u>
Total inventory	<u>\$ 205,970</u>	<u>\$ 192,924</u>

3. PROPERTY AND EQUIPMENT

Property and equipment consists of the following assets as of December 31:

	<u>2005</u>	<u>2004</u>
Machinery and equipment	\$ 128,947	\$ 89,482
Furniture and fixtures	<u>88,991</u>	<u>59,713</u>
Total	217,938	149,195
Less accumulated depreciation	<u>70,345</u>	<u>19,904</u>
Net property and equipment	<u>\$ 147,593</u>	<u>\$ 129,291</u>

4. RETIREMENT PLAN

The Company maintains a deferred compensation plan qualified under Section 401(k) of the Internal Revenue Code, covering substantially all employees. Under this plan, eligible employees are permitted to contribute a portion of their annual compensation, up to a maximum determined by the Internal Revenue Code. The Company matches 50% of the participant's contribution up to 6% of annual compensation. Company matching contributions were \$9,429 and \$2,671 during 2005 and 2004, respectively.

5. LEASES

The Company conducts its store operations from two leased premises. The leases expire in June 2007 and March, 2009, respectively. The leases require the Company to pay property taxes, utilities, insurance and maintenance expenses. The leases contain annual escalation clauses. Total rental expense for 2005 and 2004 amounted to \$71,550 and \$68,439, respectively.

ENTRYPOINT, LLC

NOTES TO FINANCIAL STATEMENTS

The following is a schedule by years of the minimum annual future rentals on the noncancelable operating leases as of December 31, 2005:

<u>Year</u>	<u>Amount</u>
2006	\$ 76,826
2007	66,798
2008	59,947
2009	<u>15,098</u>
Total minimum future rentals	<u>\$ 218,669</u>

6. ADVANCES PAYABLE TO MEMBER / RELATED PARTY TRANSACTIONS

During 2005 ODL contributed equity to the Company in the amount of \$1,200,000, by converting a portion of the advance referred to below into equity.

The Company has an advance due to ODL, in the amount of \$161,437 and \$2,128,610 at December 31, 2005 and 2004, respectively. The amount results from net advances from ODL to fund the operations of the Company. The advance is non-interest bearing and due on demand. The amount is classified as non-current based upon the stated intent of ODL to not demand payment in 2006.

The Company also has an advance owing to Western Reflections, a subsidiary of ODL, in the amount of \$63,743 at December 31, 2005. The payable results from purchases of product for resale. The advance is non-interest bearing and due on demand. The amount is classified as non-current based upon the stated intent of Western Reflections to not demand payment in 2006.

The doorlights and door-related accessories used for retail are supplied almost entirely (94% and 100% in 2005 and 2004, respectively) by ODL. The Company receives a commission on all EntryPoint dealer purchases made from ODL. Such commission revenue for the Company amounted to \$268,983 and \$201,804 in 2005 and 2004, respectively.

7. OPERATING PLANS AND RESULTS

As shown in the accompanying financial statements, the Company incurred a loss of \$575,400 during the year ended December 31, 2005, and as of that date, the Company has cumulative losses of \$1,049,575. The Company has increased its efforts to establish franchised stores and increase revenue streams. The Company plans to sign 14 franchise agreements in 2006, of which 6 had been signed as of March 2006. ODL has committed to the continued funding of the operations of the Company through 2006.

* * * * *