EXHIBIT A

WILLIAMS
BENATOR
& LIBBY, LLP
CERTIFIED PUBLIC ACCOUNTANTS
AND CONSULTANTS

State of California

January 21, 2005

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the use in the Uniform Franchise Offering Circular (UFOC) for the State of California of our Report dated January 21, 2005 related to the audited financial statements of Foot Solutions, Inc. as of December 31, 2004.

Williams Benator + Libby, LLP

WILLIAMS BENATOR & LIBBY, LLP

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Member of American Institute of Certified Public Accountants and Russell Bedford International

FOOT SOLUTIONS, INC.

AUDITED FINANCIAL STATEMENTS

DECEMBER 31, 2004

with

INDEPENDENT AUDITORS' REPORT

Audited Financial Statements

FOOT SOLUTIONS, INC.

December 31, 2004

Audited Financial Statements

WILLIAMS
BENATOR
& LIBBY, LLP
CERTIFIED PUBLIC ACCOUNTANTS
AND CONSULTANTS

INDEPENDENT AUDITORS' REPORT

Board of Directors and Stockholders
Foot Solutions, Inc.
Marietta, Georgia

We have audited the accompanying balance sheets of Foot Solutions, Inc. as of December 31, 2004 and 2003 and the related statements of operations and retained earnings (accumulated deficit) and cash flows for the years then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Foot Solutions, Inc. as of December 31, 2004 and 2003 and the results of its operations and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note B to the financial statements, during the years ended December 31, 2004 and 2003, the Company incurred expenses for office space, personnel, and other administrative costs which were provided by companies related through common ownership. Whether the terms of these transactions would have been the same had they been between wholly unrelated parties is not determinable.

Williams Benator + Libby, LLP

Atlanta, Georgia
January 21, 2005

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	December 31	
	2004	2003
LIABILITIES AND STOCKHOLDERS' EQUITY		
CURRENT LIABILITIES		
Accounts payable	$ 13,689	$ 29,076
Accrued expenses	170,431	86,858
Deferred revenues--Note F	857,000	715,115
Current portion of long-term debt--Note E	20,331	1,546
Current portion of capital lease obligation	-0-	2,816
Income taxes payable--Note G	15,000	-0-
TOTAL CURRENT LIABILITIES	1,076,451	835,411
LONG-TERM DEBT--Note E	73,597	-0-
DEFERRED RENT	23,936	-0-
DEFERRED INCOME TAXES--Note G	22,000	-0-
STOCKHOLDERS' EQUITY		
Common stock, no par value, 500,000 shares authorized, 493,904 shares issued and outstanding	385,599	385,599
Retained earnings (accumulated deficit)	174,282	(64,510)
	559,881	321,089
	$ 1,755,865	$ 1,156,500

STATEMENTS OF OPERATIONS AND RETAINED EARNINGS (ACCUMULATED DEFICIT)

FOOT SOLUTIONS, INC.

	Year Ended December 31 2004	2003
Sales and revenues		
Franchise sales	$ 1,348,000	$ 712,000
Royalties	1,667,782	755,033
Advertising assessments	122,525	-0-
Retail sales	46,419	-0-
Interest and other income	1,627	1,624
	3,186,353	1,468,657
Expenses--Note B		
Direct costs of franchise sales	764,351	387,843
Franchise royalty commissions	406,525	211,489
Franchise field support	143,757	102,667
Cost of retail goods sold	23,545	-0-
Selling, general and administrative expenses	1,449,381	875,136
Interest expense	3,002	794
	2,790,561	1,577,929
INCOME (LOSS) BEFORE INCOME TAXES	395,792	(109,272)
Income tax expense (benefit)--Note G	157,000	(44,000)
NET INCOME (LOSS)	238,792	(65,272)
(Accumulated deficit) retained earnings at beginning of year	(64,510)	762
RETAINED EARNINGS (ACCUMULATED DEFICIT) AT END OF YEAR	$ 174,282	$ (64,510)

See independent auditors' report and notes to financial statements.

STATEMENTS OF CASH FLOWS

FOOT SOLUTIONS, INC.

	Year Ended December 31 2004	2003
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from franchisees	$ 2,882,555	$ 1,878,097
Interest and other income received	1,627	1,624
Cash paid to vendors	(2,487,753)	(1,763,773)
Interest paid	(3,002)	(794)
Income taxes paid	(159,563)	(4,500)
NET CASH PROVIDED BY OPERATING ACTIVITIES	233,864	110,654
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash paid for property and equipment	(78,755)	(11,904)
Cash paid for trademark	(3,585)	-0-
NET CASH USED IN INVESTING ACTIVITIES	(82,340)	(11,904)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from note payable	101,157	18,149
Repayment of capital lease obligation, note payable and long-term debt	(11,591)	(20,991)
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES	89,566	(2,842)
NET INCREASE IN CASH AND CASH EQUIVALENTS	241,090	95,908
Cash and cash equivalents at beginning of year	323,728	227,820
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 564,818	$ 323,728

See independent auditors' report and notes to financial statements.

STATEMENTS OF CASH FLOWS--Continued

FOOT SOLUTIONS, INC.

	Year Ended December 31 2004	2003
RECONCILIATION OF NET INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Net income (loss)	$ 238,792	$ (65,272)
Adjustments to reconcile net income (loss) to net cash provided by operating activities:		
Depreciation and amortization	21,757	18,961
Deferred income taxes	(19,000)	(49,000)
Increase in royalties and other receivables	(185,960)	(60,688)
Increase in inventories	(103,541)	-0-
Decrease (increase) in deferred costs and prepaid expenses	40,727	(293,768)
Decrease in prepaid income taxes	500	500
Increase in receivables from affiliates	(28,924)	(144,816)
Non-cash compensation related to reduction in note receivable from stockholder	25,000	25,000
Increase in deposits and other assets	(4,494)	-0-
Increase in accounts payable and accrued expenses	68,186	49,352
Increase in deferred revenues	141,885	630,385
Increase in income taxes payable	15,000	-0-
Increase in deferred rent	23,936	-0-
	$ 233,864	$ 110,654

See independent auditors' report and notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

FOOT SOLUTIONS, INC.

December 31, 2004

NOTE A--DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Foot Solutions, Inc. ("the Company") was incorporated in Georgia in August 2000 to engage in the sale of franchises for the operation of retail stores known as "Foot Solutions HQ", which specialize in foot care services, including foot scanning, custom insoles, and a line of specialty shoes and foot care products. As of December 31, 2004, the Company had one hundred twelve franchises.

The following accounting policies are presented to assist the reader in understanding the Company's financial statements:

Revenue Recognition: Revenues from sales of franchises are recognized upon the opening of a franchised store, which is when the Company has performed substantially all initial services required by the franchise agreement. Revenues from sales of area franchises are recognized when the Company has performed substantially all initial services required by the franchise agreement. Direct costs and expenses relating to unexecuted franchise agreements and unopened stores are deferred until the related revenues are recognized. Monthly royalties are recognized in the month in which they are earned.

Royalties Receivable: The Company extends unsecured, non-interest bearing credit to its franchisees in the ordinary course of business. Royalties receivable are recorded at the amounts due to the Company by its franchisees. An allowance for doubtful accounts receivable is estimated and recorded based on management's evaluation of the uncollected balances and the Company's historical bad debt experience. During the years ended December 31, 2004 and 2003, bad debts expense totaled $258,096 and $158,633, respectively. Individual balances are written off against the allowance when they are determined to be uncollectible.

Inventories: Inventories consist of retail merchandise at the Company-owned store that was opened during April 2004 and are stated at the lower of cost (first-in, first-out method) or market.

Property and Equipment: Property and equipment is stated at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, which range from three to five years. Leasehold improvements are being amortized over the shorter of their estimated useful lives or the term of the lease on a straight-line basis.

Trademarks: Trademarks are stated at cost and are being amortized on a straight-line basis over five years.

NOTE A--DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES--Continued

Income Taxes: Deferred income tax assets and liabilities are recognized for the expected future income tax consequences of events that have been recognized in the Company's financial statements or income tax returns. Deferred income tax assets and liabilities are measured using enacted income tax rates in effect in the years in which the differences are expected to reverse. Deferred income tax (benefit) expense represents the change in the deferred income tax asset and liability balances.

Advertising: Advertising is expensed as incurred. Advertising expense totaled $165,569 and $59,901 during the years ended December 31, 2004 and 2003, respectively.

Cash and Cash Equivalents: For purposes of reporting cash flows, the Company considers unrestricted demand deposits and highly liquid investments purchased with an original maturity of three months or less which can be readily converted to cash on demand, without penalty, to be cash equivalents. At December 31, 2004, cash and cash equivalents included approximately $477,000 on deposit in excess of federally insured limits.

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

Reclassifications: Certain 2003 amounts have been reclassified to conform to the 2004 presentation.

NOTE B--RELATED PARTY TRANSACTIONS

The Company shares personnel, facility, and administrative costs with two companies that are affiliated through common ownership. The Company pays a pro-rata share of these shared costs. During the years ended December 31, 2004 and 2003, the Company incurred expenses of $121,156 and $150,734, respectively, for these shared costs. In addition, during 2004, a related company charged the Company a consulting fee of $3,500 for each franchised store that opened, related to pre-opening assistance provided. Such fees totaled $171,500 during the year ended December 31, 2004. No similar fees were charged during the year ended December 31, 2003. At December 31, 2004 and 2003, the Company had non-interest bearing receivables from affiliated companies totaling $262,594 and $220,866, respectively.

During the years ended December 31, 2004 and 2003, the Company paid commissions to stockholders of $233,502 and $155,880, respectively, related to sales of franchises.

NOTE C--NOTE RECEIVABLE FROM STOCKHOLDER

During 2002, the Company issued 150,000 shares of its Common stock to an officer of the Company in return for a note receivable of $150,000. The note is non-interest bearing and requires annual payments of $25,000 for six years. During each of the years ended December 31, 2004 and 2003, the Company recognized compensation expense of $25,000, and reduced the note receivable balance by the same amount, in recognition of services rendered to the Company by the officer. At December 31, 2004 and 2003, the outstanding balance under this note receivable was $75,000 and $100,000, respectively.

NOTE D--OPERATING LEASES

During the year ended December 31, 2004, the Company entered into an operating lease for office space that requires escalating rent payments through May 2009. Rent expense is recognized on a straight-line basis over the lease term. In addition, the Company has an operating lease for office equipment that runs through February 2008. Future minimum lease payments, by year and in the aggregate, under these noncancelable operating leases consisted of the following at December 31, 2004:

2005	$ 58,776
2006	60,848
2007	62,990
2008	56,904
2009	23,400
	$262,918

During the years ended December 31, 2004 and 2003, rent expense under these operating leases totaled $66,543 and $7,980, respectively.

NOTE E--LONG-TERM DEBT

During March 2004, the Company entered into an agreement with a bank that provided for non-revolving borrowings of up to $100,000, which were borrowed in full. The loan is payable in monthly installments of $1,866, including interest at 5%, through May 2009. Borrowings under the loan are secured by specified inventories and property and equipment, deposits and investments with the bank, and a personal guarantee by the Company's president. The agreement restricts the Company from incurring additional liens on the collateral. Future minimum principal payments, by year and in the aggregate, under this note payable consisted of the following at December 31, 2004:

2005	$ 20,331
2006	19,145
2007	20,124
2008	21,154
2009	13,174
	$ 93,928

NOTE F--DEFERRED REVENUES

In accordance with accounting principles generally accepted in the United States of America, the fee received by the Company for the sale of a franchise is not recognized as revenue until the franchised store has opened for business and the Company has satisfied substantially all of its obligations under the franchise agreement. At December 31, 2004, the Company had deferred revenues of $857,000, consisting of initial franchise fee payments received from thirty franchisees, totaling $800,000, and other deposits received from potential franchisees of $57,000. Management expects the new franchises to begin business during 2005. Those franchise fees of $800,000, and related deferred direct costs of $251,250, will be recognized when the stores open. At December 31, 2003, deferred revenues and related deferred direct costs totaled $715,115 and $295,700, respectively.

NOTE G--INCOME TAXES

The components of income tax expense (benefit) for the years ended December 31, 2004 and 2003 were as follows:

	2004	2003
Current	$176,000	$ 5,000
Deferred	(19,000)	(49,000)
Valuation allowance	-0-	-0-
	$157,000	$ (44,000)

The components of the net deferred tax asset consisted of the following at December 31, 2004 and 2003:

	2004	2003
Total deferred tax assets	$103,000	$ 64,000
Total deferred tax liabilities	(24,000)	(4,000)
Valuation allowance	-0-	-0-
	$ 79,000	$ 60,000

The primary temporary differences between financial statement and taxable income relate to the utilization of accelerated methods of depreciation for income tax purposes and differences in the timing of deductions for income tax and financial statement purposes related to bad debts and other expenses.

RECEIPT

THIS OFFERING CIRCULAR SUMMARIZES CERTAIN PROVISIONS OF THE FRANCHISE AGREEMENT AND OTHER INFORMATION IN PLAIN LANGUAGE. READ THIS OFFERING CIRCULAR AND ALL AGREEMENTS CAREFULLY.

IF FOOT SOLUTIONS, INC. OFFERS YOU A FRANCHISE, THEY MUST PROVIDE THIS OFFERING CIRCULAR TO YOU BY THE EARLIEST OF:

(a) THE FIRST PERSONAL MEETING TO DISCUSS THE FRANCHISE; OR

(b) TEN (10) BUSINESS DAYS BEFORE THE SIGNING OF A BINDING AGREEMENT; OR

(c) TEN (10) BUSINESS DAYS BEFORE A PAYMENT TO FOOT SOLUTIONS, INC.

YOU MUST ALSO RECEIVE A FRANCHISE AGREEMENT CONTAINING ALL MATERIAL TERMS AT LEAST FIVE (5) BUSINESS DAYS BEFORE YOU SIGN A FRANCHISE AGREEMENT.

IF FOOT SOLUTIONS, INC. DOES NOT DELIVER THIS OFFERING CIRCULAR ON TIME, OR IF IT CONTAINS A FALSE OR MISLEADING STATEMENT, OR A MATERIAL OMISSION, A VIOLATION OF FEDERAL AND STATE LAW MAY HAVE OCCURRED AND SHOULD BE REPORTED TO THE FEDERAL TRADE COMMISSION, WASHINGTON, D.C. 20580, AND COMMISSIONER OF CORPORATIONS, STATE OF CALIFORNIA, DEPARTMENT OF CORPORATIONS, 1390 MARKET STREET, SAN FRANCISCO00, CALIFORNIA 94102-5303.

I HAVE RECEIVED A UNIFORM FRANCHISE OFFERING CIRCULAR (UFOC) DATED JANUARY 2004 THIS OFFERING CIRCULAR INCLUDED THE FOLLOWING EXHIBITS:

EXHIBIT A FINANCIAL STATEMENTS

EXHIBIT B FRANCHISE AGREEMENT

EXHIBIT C LIST OF FRANCHISEES

EXHIBIT D LIST OF STATE ADMINISTRATORS AND AGENTS FOR SERVICE OF PROCESS

EXHIBIT E ACKNOWLEDGMENT OF RECEIPT

DATE:______________________________

(PLEASE PRINT)______________________________
NAME OF INDIVIDUAL

____
SIGNATURE OF INDIVIDUAL