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| h. | “Cause” defined - defaults which cannot be cured | Item 16. Section D. 1. and 2. | Non-curable defaults: unauthorized assignment, or files bankruptcy |
| i. | Your obligations on termination/ non-renewal | Item 17. Section A. through Section G. | Payment of amounts due, disenfranchisement, non-compete obligations |
| j. | Assignment of contract by FS | Item 15. Section A. | Agreement is assignable to FS with no restrictions |
| k. | “Transfer” definition - by You | Item 15. Section B. | Includes transfer of contract, assets, or change of ownership |
| l. | FS approval of transfer by Franchisee | Item 15. Section B. through Section D. | FS has the right to approve all transfers, will not unreasonably withhold approval |
| m. | Conditions for FS approval of transfer | Item 15. Section B., 1., 2., & 3. | Assignee/transferee qualifies, fee paid, new Franchise Agreement executed, and training scheduled (FS approved) |
| n. | FS right of first refusal to acquire Your business | Item 15. Section D. | FS will assist Franchisee with store sale, if FS does not exercise right of first refusal |
| o. | FS option to purchase Your business | Item 15. Section D. | FS has right of first refusal, and may obtain bona fide sale offers |
| p. | Your death or disability | Item 15. Section B. | Transfer of Franchise by will, trust, or laws of intestate succession must be approved by FS |
| q. | Non-compete covenants during the term of the Franchise Agreement | Item 18. Section A. | No involvement in competition in or out of U.S. or foreign countries where FS is located |

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| r. | Non-compete covenants after the Franchise terminates or expires | Item 18. Section D. 1., 2., & 3. | No involvement in competition for one (1) year within the exclusive territory, or five (5) miles of location of any existing FS |
| s. | Modification of the Franchise Agreement | Item 22. Section J. | No modification to the Agreement, but manual(s) may be modified |
| t. | Integration/merger clause | Item 22. Section G. | Binding effect upon parties (subject to laws) |
| u. | Dispute resolution by arbitration | Item 22. Section C. | FS elects to enforce the Agreement by arbitration in Atlanta, Georgia |
| v. | Choice of forum | Item 22. Section A. | Litigation involving the Agreement shall be in Atlanta, Georgia |
| w. | Choice of law | Item 22. Section A. | Governed by laws of the State of Georgia |

“These states have statutes which may supersede the Franchise Agreement in Your relationship with FS, including the areas of termination and renewal of Your Franchise: ARKANSAS (Stat. Section 70-807), CALIFORNIA (Bus. & Prof Code Sections 20000-20043), CONNECTICUT (Gen. Stat. Section 42-133e et seq.), DELAWARE (Code, tit.), HAWAII (Rev. Stat. Section 482E-1, ILLINOIS (Rev. Stat. 815 ILCS 705/19 and 705/20, INDIANA (Stat. Section 23-2-2.7), IOWA (Code Sections 523H.1-523H.17), MICHIGAN (Stat. Section 19.854(27)), MINNESOTA (Stat. Section 80C.14), MISSISSIPPI (Code Section 75-24-51), MISSOURI (Stat. Section 407.400), NEBRASKA (Rev. Stat. Section 87-4011), NEW JERSEY (Stat. Section 56:10-1), SOUTH DAKOTA (Codified Laws Section 37-5A-51), VIRGINIA (Code 13.1-557-574 - 13.1-564), WASHINGTON (Code Section 19.100.180), WISCONSIN (Stat. Section 135.03). These and other states may have court decisions which may supersede the Franchise Agreement in Your relationship with FS, including the areas of termination and renewal of Your Franchise.”

ITEM 18. PUBLIC FIGURES

FS does not use any public figure to promote its Franchise.

ITEM 19. EARNING CLAIMS

FS does not furnish or authorize its salespersons to furnish any oral or written information concerning the actual or potential sales, costs, income or profits of an FS Franchise operation. Actual results vary from unit to unit and FS cannot estimate the results of any particular Franchise. FS can state that products purchased through the FS distribution network have an average cost of sales of forty percent (40%), and an average customer sale of \$200 per visit. These numbers are based on actual costs of products and services offered and sales made in the FS Corporate store located at Windy Hill Road, Marietta, Georgia.

ITEM 20. LIST OF FRANCHISEES

The name and last known home address and telephone number of every Franchisee who has had an outlet terminated, canceled, not renewed, or otherwise voluntarily or involuntarily ceased to do business under the Franchise Agreement during the most recent completed fiscal year, or who has not communicated with FS within ten (10) weeks of the application date, are as follows:

Dennis Underkoffler, 25531 Sarita Drive, Laguna Hills, California 92653 Phone: 949-837-6022

FS does not own or operate any company stores. A complete list of Franchisees, business addresses and telephone numbers can be found at Exhibit C attached hereto.

Charts attached hereto:

Franchised Store Status Summary for Year 2004
Status of Company Owned Stores for Year 2004
Projected Openings as of December 31, 2005

ITEM 21. FINANCIAL STATEMENTS

The financial statements and other documents listed below are attached to this offering circular as Exhibit A, and appear in the following order:

1. The Consent of Accountants for use of the audited Balance Sheet of FS, for December 31, 2004.
2. The audited financial statements of FS for December 31, 2002, December 31, 2003, and December 31, 2004..

ITEM 22. CONTRACTS

A copy of the Franchise Agreement offered by FS, in the form in which it will be signed, is attached for Your review as Exhibit B.

ITEM 23. RECEIPT

The last page of the Offering Circular is a detachable document acknowledging receipt of the Offering Circular by the prospective Franchisee. The Receipt is a separate document found attached to the Offering Circular as Exhibit E. Upon receiving the offering circular, please sign the receipt and return it to the FS corporate office.

PROJECTED OPENINGS AS OF DECEMBER 31,2004

| STATE | AGREEMENTS SIGNED BUT STORE NOT OPENED | PROJECTED FRANCHISED NEW STORES IN THE NEXT FISCAL YEAR | PROJECTED COMPANY OWNED OPENINGS IN THE NEXT FISCAL YEAR |
|-------------|---|---|--|
| AL | | 1 | |
| AZ | 1 | 1 | |
| CA | 8 | 6 | |
| CO | 1 | 2 | |
| CT | | 1 | |
| DC | | 1 | |
| FL | 4 | 6 | |
| GA | 1 | 4 | |
| HI | | 1 | |
| IL | 2 | 4 | |
| IA | | 1 | |
| IN | | 1 | |
| KS | 1 | | |
| MA | | 2 | |
| MD | | | |
| MI | 3 | 2 | |
| MN | 1 | 2 | |
| MO | | 2 | |
| NC | 1 | 2 | |
| NJ | 2 | 2 | |
| NM | 2 | | |
| NV | 2 | | |
| NY | | 4 | |
| OH | | 4 | |
| OR | | | |
| PA | 2 | 2 | |
| RI | | 1 | |
| SC | | 2 | |
| TN | 1 | 1 | |
| TX | 1 | 4 | |
| UT | | 1 | |
| VA | 2 | 2 | |
| WA | | 1 | |
| | | | |
| CANADA | 2 | 4 | |
| MALAYSIA | 1 | 2 | |
| SINGAPORE | 1 | 1 | |
| PUERTO RICO | 1 | 1 | |
| | | | |
| TOTALS | 40 | 71 | |

**FRANCHISED STORE STATUS SUMMARY
FOR YEAR 2004**

| STATE | TRANS FERS | CANCELLED OR TERMINATED | NOT RENEWED | REACQUIRED BY FRANCHISOR | LEFT THE SYSTEM OR OTHER | FRANCHISES OPERATING AT YEAR END |
|---------------|---------------|-------------------------------|----------------|--------------------------------|--------------------------------|---|
| AL | | | | | | 1 |
| AZ | 1 | | | | | 7 |
| CA | 1 | 1 | | | | 13 |
| CO | 1 | | | | | 8 |
| CT | | | | | | 1 |
| FL | | | | | | 8 |
| GA | 1 | | | | | 10 |
| IL | 1 | | | | | 3 |
| IN | | | | | | 3 |
| IA | | | | | | 2 |
| KY | | | | | | 1 |
| LA | | | | | | 1 |
| MD | | | | | | 1 |
| MI | | | | | | 5 |
| MN | | | | | | 4 |
| MO | 1 | | | | | 2 |
| NC | | | | | | 2 |
| NJ | | | | | | 6 |
| NV | | | | | | 3 |
| NY | | | | | | 6 |
| OH | | | | | | 4 |
| OR | | | | | | 4 |
| PA | | | | | | 4 |
| SC | | | | | | 2 |
| TN | | | | | | 3 |
| TX | | | | | | 13 |
| UT | | | | | | 2 |
| VA | | | | | | 4 |
| CANADA | | | | | | 14 |
| TOTALS | 6 | | | | | 137 |

- 1) NOTE: All numbers are as of December 31, 2004.
- 2) Numbers in "Total" column may exceed the number of stores affected because several events may have affected the same store. For example; the same store may have had multiple owners.

**STATUS OF COMPANY OWNED STORES
FOR YEAR 2004**

| STATE | STORES CLOSED | STORES OPEN | TOTAL |
|-------|---------------|-------------|-------|
| GA | 0 | 1 | 1 |

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 2005 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
- EXHIBIT F COMPANY WEBSITE

DATE: _____

(PLEASE PRINT) _____
NAME OF INDIVIDUAL

SIGNATURE OF INDIVIDUAL