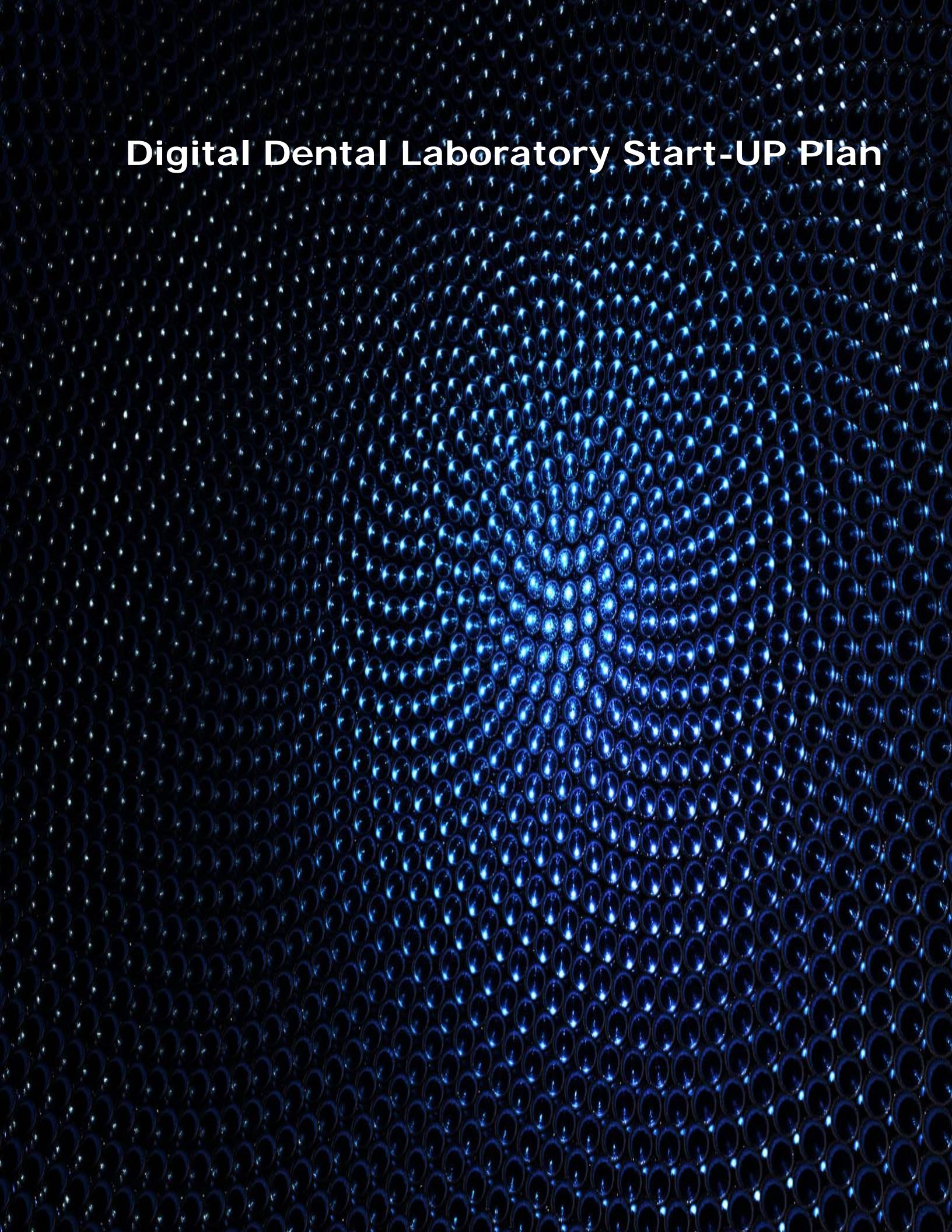


Digital Dental Laboratory Start-UP Plan



Confidentiality Agreement

The undersigned reader acknowledges that the information provided by Tom Sun in this business plan is confidential; therefore, reader agrees not to disclose it without the express written permission of Tom Sun

It is acknowledged by reader that information to be furnished in this business plan is in all respects confidential in nature, other than information which is in the public domain through other means and that any disclosure or use of same by reader, may cause serious harm or damage to

Tom Sun.

Upon request, this document is to be immediately returned to Tom Sun.

Signature

Tom Sun
Name (typed or printed)

02/09/2013
Date

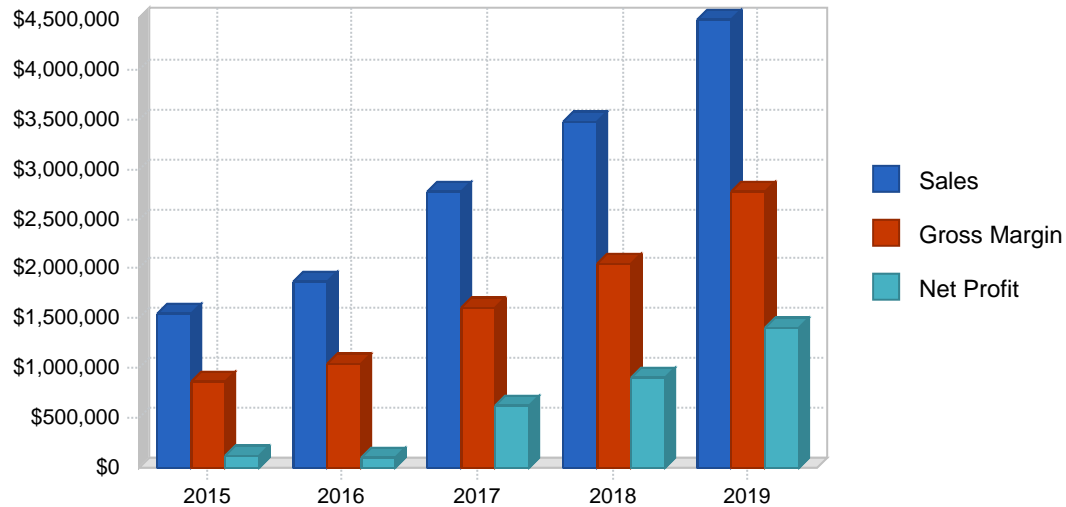
This is a business plan. It does not imply an offering of securit

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1.0 Executive Summary


Highlights





1.1 Objectives


Dental Milling Center Start Plan


First step to get certification for Zirconia and temporary material (it will spent around 1-2years depending on the professional registration company's operation).At same time to create a service-base and medical level digital dental milling center whose goal is to exceed dentist's and patient expectation, and offer good quality with reasonable price dental restoration integrates with education and training for customer. Meanwhile, open a office in Shenzhen to offer the sale and service to dentist for intraoral scanner.

1. Achieve 500 units Zirconia coping &full anatomy crown case per month and totally 6000  units at first year. That means we should get at least 25 customers which every clinic should send 20 units zirconia for per month.

2. As the main customers are medium to high class, the per unit will be charge averagely for 107\$per unit (cost around 27\$+ equipment depreciation around 40\$), bring sale revenue 400,000 - 800,000\$ yearly and gross margin to 37.5% 

3.As speculating for every clinic can send 20 units per month , our target to sale at least 25 intraoral scanners at first year so that we can ensure 500 units/per month 


4.In next 3-5 years, our goals should sale at least 50 intraoral scanner for our customers and expand the milling center size for match able level, that mean the center will be expansion up to 10 times, that is 5000 units monthly. Meanwhile, we sale Robocam technical production to Chinese lab. According to the progress, we should open office in Beijing and Shanghai for customer service support. 

5. For next 10 long-term, the goals will tend to open education and training center for both clinic and technique to rise our position in Chinese dental market. After this success step, we can open ourselves dental clinic for independent position in marketing 


1.2 Mission

Digital dental milling center and its parent company Robocam' mission is:

Robocam Company:

-To provide efficiency & accuracy digital dental equipment and material and professional knowledge & technology service for clinic and technique to reduce working load & time-consuming, increase productivity and guarantee the quality of prosthetics 

Digital Dental Milling Center:

-The milling center totally using the digital equipment and material from parent company-Robocam with professional dental technician employee to create high level dental restoration with reasonable price to satisfy the expert dentist' demand so that meeting the requirement of middle and high-end patient market. 

It also means that the whole company group will be customer-focused, always sticks to the philosophy of "Pursuing Survival with Quality, Promoting Development with Technology, Achieving Customers with Services" to obtain the common success and benefit with our client together.

1.3 Keys to Success


There are five generally accepted keys to success in Chinese dental prosthetics market:

1. Differentiate from dental factory in China.
2. Systematic and professional dental knowledge and technology to guarantee the restoration in medical level.
3. Company structure as industrial chain to ensure every part interwork to insure the system stable for developing rapidly and successfully.
4. Huge market potential in Chinese dental market as the growth rate of equipment & material market is 30% yearly.



2.0 Company Summary

This company has three main structure:

- Headquarters: Robocam 
- Digital dental lab in Dandong city, Liaoning province, China
- Service office in Shenzhen city, Guangdong province, China

2.1 Company Ownership

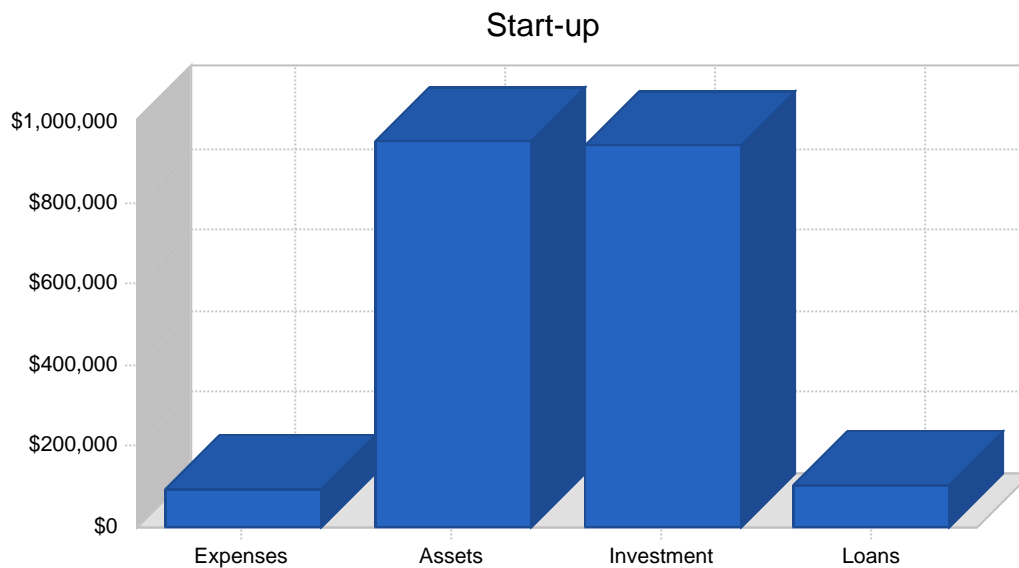
The company will be Chinese and foreign joint venture

2.2 Start-up Summary

Our start-up costs come to \$1,043,600, which is mostly for set up digital dental lab, stationery, legal costs, and expenses associated with opening our first office. The start-up costs are to be financed by direct owner investment and investor.

Table: Start-up

<i>Start-up</i>	
Requirements	
Start-up Expenses	
Legal	\$8,000
Stationery etc.	\$1,600
Insurance	\$2,000
Computer	\$2,000
Service office	\$80,000
Total Start-up Expenses	\$93,600
Start-up Assets	
Cash Required	\$180,000
Start-up Inventory	\$110,000
Other Current Assets	\$300,000
Long-term Assets	\$360,000
Total Assets	\$950,000
Total Requirements	\$1,043,600



2.3 Company Locations and Facilities

The Digital Dental Lab will be located in Dandong city, Liaoning province, China. As low costing and easy starting up. The lab will be totally used parent company-Robocam equipment and material to offer the good quality restoration for middle-high class customers which from inland and oversea.

The first service office will be in Shenzhen city, Guangzhou province, China. As potential market and expediently transit shipment for imports and exports.

3.0 Products and Services

The digital dental lab and parent company-Robocam provide not only dental equipment, material and restoration, but also professional service including knowledge, technology, training as systemic support for expert dentist to fulfill middle-high end customer need as high esthetics and accurate restoration to create three parties satisfied.

3.1 Product and Service Description

Parent company-Robocam	Locate in Warsaw, Poland
Intraoral Scanner	3 shape Trios*
CAD	3 Shape lab scanner*
CAM	Robomill
Zirconia blank HT	Zirro*
Long temporary crown material	Provi Disc*
Enamic hybrid composite	Vita*
	*Certification needed first.
Digital Dental LAB	Locate in Dandong city, Liaoning province, China
Phase one(The first half of year)	Zirconia Restoration
Case from oversea(STL.)	Coping
Case from China(STL & model)	Coping//full anatomy crown & bridge/Inlay & Onlay
Phase two The second half of year)	
Case from oversea(STL.)	full anatomy crown & bridge/Inlay & Onlay
Case from China(STL & model)	Ceramic layering for anterior & posterior
Phase three(the next year)	
Case from oversea & China	implant abutment &superstructure. Telescope crown/milling bar

3.2 Competitive Comparison

The only way we can hope to differentiate well is to define the vision of the company to be a dental technology ally to our clients. We will not be able to compete with "dental" factory. We need to offer a real dental prosthetic restoration for our client.

The benefits we sell include many intangibles: confidence, reliability, knowing that somebody will be there to answer questions and help at the important times.

These are complex products, products that require serious knowledge and experience to accomplish, and our competitors finish the products with worker without any dental background and experience with low price.

We can sell the products at a reasonable price and offer services, knowledge, technology, training as systemic professional support for our client; the market has shown that it doesn't not have this kind of type concept. We also can sell the service and charge for it separately.

3.3 Sales Literature

The following sales literature must be in Chinese version:

- Equipment, material & production brochure
- Technical instructon for use and specification
- Trouble shooting guide for equipment,material & production
- Cataloge
- Detail price list
- Website
- CAD/CAM terminology handbook

3.4 Fulfillment

The dental technical industry is unique in that it needs three major sources :

- Professional & systemic knowledge, technology from parent company-Robocam.
- Technic background & experience as all founders is veteran dental technician.
- Excellent relationship with dentist/technician as digital lab founder has been worked in stomatology department of hospital as clinic technician, dental manufactory & factory as senior consultant.
- Our prices are very reasonable for the quality of services provided.

3.5 Technology

Today's digital dental lab is important part of dentistry, clinic, dentist and patient. And the technology is necessary factor to ensure the quality of production. Our company has all component of advanced

CAD/CAM dental technology such as digital equipment and material to reduce the circulation of handcraft, producer price at keeping the best quality to laboratories of production that also mean to avoid human error, productivity increasing, save both time and labor.

3.6 Future Products and Services

Beginning at start up, we will build up a digital dental lab and open a service office in China to offer Zirconia restoration, equipment & material and intraoral scanner.

ONE YEAR GROWTH PLAN

- At least 500 unit zirconia cases per month
- Opening a service office in Shenzhen.
- At least 5 intraoral scanner sale to dental clinic
- Certification for Robocam dental material

THREE YEARS

- At least 5000 unit zirconia cases per month.
- Opening an office as training center in Beijing, marketing service in Shanghai.
- At least 20 intraoral scanner sale to dental clinic/hospital
- Starting to sell Robocam equipment and material to Chinese lab.

FIVE YEARS

- Increasing Chinese marketing share for Robocam Company's production.
- Increasing company value and culture to expand the influence for Chinese dentistry.
- Reinforce management, Faultless Service & Training to establish company ecosystem.

TEN YEARS

- Open a dental clinic in first-tier city.
- Set up a zirconia manufacturing line in China.

4.0 Market Analysis Summary

Our company will focus on service for the professional and expert dentist, that means our target customer will be middle-high class.

Middle class : (20% population)

- Pay attention to oral health of quality of life.
- Strong awareness of oral health and willing to regular check.
- Concern service value of clinic and price.

High class : (5-10% population)

- Successful people.
- Not quite care about the price, but service value

Both of them have intense brand awareness, emphasizing word-of-mouth recommendation, and humanistic concern & detail-oriented, customer-focused service.

4.1 Market Segmentation

Our company focus on middle -high end private dental clinic which offer the dentistry treatment for the patient who need dental restoration which require quality insurance, competitive price, honorable treatment environment, professional dentist, superior overall treatment experience and preferable after sale service.

The segmentation of middle-high end private dental clinic is:

-The owner of clinic should be expert dentist who be qualified and under the age of 45, and quality, detail oriented, attention to long-term development for clinic.

-The clinic should be locate in first and second-tier city and close to top grade living area of middle-high class people and should be convenient transportation.

-The number of dentist should be more than 5.

-The clinic should be medical level and good customer relationship management.

-The target customer should be middle-high class group.

It is no authoritative statistics for the data for dental market in China, so most of information from Internet:

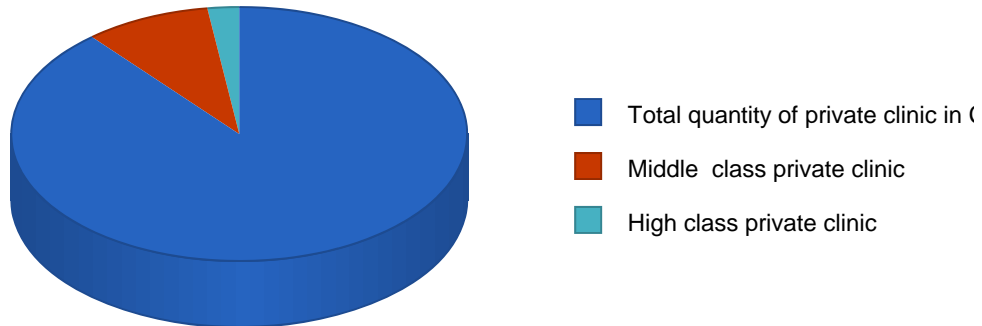
Chinese marketing Segmentation	Information
Dentistry health market	2.7 billion
The middle-high end private clinic	more than 1000
Qualified dentist	60,000
Middle-high class people*	more than 5 million
The growth rate of middle-high class people*	16%
The rate of middle-high class people in first-tier city*	30%
Dental equipment & material market	~0.3 billion
The growth rate of dental equipment & material market	30%
The growth rate of CAD/CAM & dental implant market	20%

*This data is from: <INSIGHTS CHINA> by McKinsey & company. #This data is from: Millennium Research Group-In 2007

Table: Market Analysis

Market Analysis	2015	2016	2017	2018	2019		
Potential Customers	Growth					CAGR	
Total quantity of private clinic in China	20%	8,000	9,600	11,520	13,824	16,589	20.00%
Middle class private clinic	10%	800	880	968	1,065	1,172	10.02%
High class private clinic	5%	200	210	221	232	244	5.10%
Total	18.93%	9,000	10,690	12,709	15,121	18,005	18.93%

Market Analysis (Pie)



4.2 Target Market Segment Strategy

As Chinese middle-high class people's income, knowledge and culture level are increasing, new generation dentist are more and more professional, and they are all concern the quality of prosthetics including: Esthetics & Function, customized service, reasonable price. However, currently most of high-end clinic send the restoration to "Dental Factory", this kind of "Factory" can not satisfied the high request of customer.

Our digital dental laboratory will capitalize on newly developed CAD/CAM technology, professional dental technician to address the heightened demand.

4.2.1 Market Needs

Since our target market is middle-high end private dental clinic, the most important market needs are quality insurance, service, training, usability production in order to support dentist to reduce working loading and time-consuming. One of the key points of our strategy is the focus on target segments that know and understand these needs and are willing to pay to have them filled.

In the soon future, the zirconia restoration will be 60% marketing share in dental prosthetics market.

4.2.2 Market Trends

The dental prosthetics market trending into three major aspects:

- Digitization
- Zirconia
- Implant

4.2.3 Market Growth

The growth rate of CAD/CAM: 20%

The growth rate of Zirconia: 60%

The growth rate of implant: 20%

4.3 Service Business Analysis

Our company offers the following production and service:

- Zirconia restoration: The digital dental laboratory offers the high quality zirconia restoration with reasonable price to fulfil the increasing demand from high-end dental private clinic.
- Intraoral scanner: To ensure the digital impression and better communication between clinic and lab.
- CAD/CAM system : For dental factory
- Training & Education: We offer this kind of service for our customer who purchase our production.

4.3.1 Business Participants

As Chinese dental market is towards to diversify, that means the dental manufactory open dental factory, the dental factory agent dental product, the dental clinic open a lab etc.... So, in this rapidly changed market, it is only one way to be successful stably that is system construction including three major factors:

- "Upstream": Technology, material, equipment.

- "Midstream": Distribution/marketing channel

- "Downstream": Clinic & Technic

That is to say: Who will build up the whole "ecosystem", the final success will be obtained by whom.

4.3.2 Distributing a Service

For zirconia restoration:

- As we use digital system both clinic and technique, the zirconia restoration will be sold directly for lab to clinic.

For digital CAD/CAM production:

- This system production will be sold by General agent and dealer.

For training & education service:

- This service will be implemented by three offices in Beijing, Shanghai, Shenzhen:

- Training center in Beijing

- Marketing service in Shanghai
- Customer service in Shenzhen

4.3.3 Main Competitors

As our concept is digital dental laboratory, not factory. And target customer is middle-high end private clinic, not too much competition in this area. But we should notice more and more Chinese dental factory became to realize transformation to catch up the higher demand from prosthetic market.

In that mean, we should not only access to market as early as possible, but also set up the whole system to support each other for competitive strength.

5.0 Web Plan Summary

The digital dental lab website will be the virtual business card and portfolio for the company, as well as its online "home." The website needs to be a simple, yet elegant and well designed, website that stays current with the latest trends and provides information to the customers and a portal to our programs and products.

The website should have the following functional:

- Company profile and technology information.
- Online business and live support
- Download section

5.1 Website Marketing Strategy

We will make the website as a link between our website and our custoemres. In additional to using the page as sales tools, we will develop a dental technology resouce center and monthly newsletter for our client who intimately cooperates with us.

The website should have online business and live support function that mean our customers can place the order, payment by credit card or PayPal. And also, we can communicate with the clients as live support for daily technology troubleshooting.

Download section as dental technology resource center, the content should be as following:

- RX form
- Product brochures
- Technology document, presentation, technical tips
- Production information, instruction for use
- Price list

5.2 Development Requirements

We should find the professional website design company to complete the requirement.

6.0 SWOT Analysis

The SWOT analysis provides us with an opportunity to examine the internal strengths and weaknesses that our must address. It also allows us to examine the opportunities presented to us as well as potential threats.

Our company has a valuable inventory of **strengths** that will help it succeed. These strengths include: knowledgeable founder, systematic product combination and a clear vision of the market need. Strengths are valuable, but it is also important to realize the **weaknesses** our company must address. These weaknesses include: More investment at the digital dental lab establishment.

Our company's strengths will help it capitalize on emerging opportunities. These **opportunities** include growing marketing. **Threats** that our company should be aware of include, fierce competition, client resource development, pay delay, high rate of employee turnover.

6.0.1 Strengths

1. **Knowledgeable founder.**Both founder of parent company and digital dental lab are all dental technician with rich professional experienced in dentistry field.Depend on parent company advanced technology and Chinese potential marketing needs, the future of success will be created.
2. **Systematic product combination.**-As our company offers not only CAD/CAM equipment and material but also restoration, additionally technology training, education and service as the total solution for our system.
3. **Clear vision of the market need.** Our company knows what it takes to build an upscale dental company. We know the customers, we know the technology, and we know how to build the service that will bring the two together.

6.0.2 Weaknesses

1. **More investment for the begaining:** As start-up company and oriented to high class form we should more investment at the begaining including digital lab and service office, and built up the reputation and influence for the marketing development.
2. **Lacking of professional dental technician:** As current the situation of dental education in China, the knowledge level of dental technician is not quite enough for top restoration, they need more professional training and practice that will be consideration for time and investment.

6.0.3 Opportunities

Growing marketing need: -As the private dental clinics is 30% in oral health care system. And it will be still increasing. The owners of clinic are more professional, experienced and quality oriented, they have no lack of patient, but total solution for daily prosthetics treatment problem. However, they have difficulty to find the matchable dental lab to support them, and the quality of restoration is not stable.

It has more than 2000 dental factory in China and increasing rate is around 27% yearly.

6.0.4 Threats

Fierce competition: As more and more dental manufactories start to multiplex development and enter into Chinese market, the competitive pressure will be larger.

Client resource need to be development: As a start-ups company, the client resource should be considered into uncertain factor, especially for the begaining of establishment.

Pay-delay: This situation is usually in Chinese daily deal, some of them will result in bad debt.

High rate of employee turnover: This often happen in Chinese business, as the large population mobility, the company lacks perception of affiliation, incentive mechanism faultiness, poor management. The employee lacks professional efficacy, career satisfaction.

6.1 Strategy Pyramid

Our digital dental lab and parent company will embark on an aggressive sales and marketing strategy to achieve quick market penetration and brand recognition for Chinese prosthetics field. The sales and marketing campaign will be a combination of direct sales and mass marketing depending on the particular market.

6.2 Value Proposition

Our value proposition has to be different from the dental factory. According to high technology and professional employee to offer our target customer, who is service seeking, quality oriented, at a premium price that reflects the value of reassurance that system will work.

6.3 Competitive Edge

Our competitive edge is our systematic service as strategic ally with our clients, who are clients more than customers. By building a business based on long-standing relationships with satisfied clients, we simultaneously build defenses against competition. The longer the relationship stands, the more we help our clients understand what we offer them and why they need it.

6.4 Marketing Strategy

Our marketing strategy is a simple one: Satisfied the dentists and patients, build up value of trust and reputation, longer-term relationship with high-end private dental clinic from our lab as base station of our company to establish foundation for further systematic development. Thus to create total solution for dentist and technician's daily prosthodontics problem.

In addition, we will offer the live demonstration, presentation, training and education program for our technology and production system for professional.

Cooperating with dental clinic to dental prosthetics knowdge spread for middle-high class people crowding area as shoping mall, CBD district, and high-grade residential area.

6.4.1 Positioning Statement

We will automatically position ourselves as the top, high-end, medical level and quality oritened, digital controled, total solution service for matchable private dental clinic. Considering that not

many of the other competitors will offer the range of this type services that we will, nor that their staffs will be trained like ours, and that there are not many of our type in our target locations, we will be able to provide services stably to them.

6.4.2 Pricing Strategy

We must charge appropriately for the high-end, high-quality service and support we offer. Our revenue structure has to match our cost structure, so the salaries we pay to assure good service and support must be balanced by the revenue we charge.

We cannot build the service and support revenue into the price of products. The market can't bear the higher prices and the buyer feels ill-used when they see the same product priced lower at the chains. Despite the logic behind this, the market doesn't support this concept.

Therefore, we must make sure that we deliver and charge for service and support. Training, service, installation, networking support--all of this must be readily available and priced to sell and deliver revenue.

6.4.3 Promotion Strategy

Our promotion strategy will be:

1. **The company App.:**-As smart device is popular increasingly in China, so we should design a company APP for our direct and indirect customer for convinence comunication, that will be reduce the dentist's time and energy for introducing the production to patient.

As this APP aims at dentist and patient, it should be design as succinctly and understandability to guide the customers into our company production garden.

2. **QR Code for technic information & product tracing:**-They will offer the technical introduction and instruction for user of technic side. And also, our customer can use it for production tracing.

3. **Live demonstration and presentation:** -This is quite like sales service for cutomer who intending to purchase, already purchased for our production.

6.4.4 Marketing Programs

The specific marketing programs discussed in this plan are:

1. Digital dental lab set up in Dandong city, Liaoning province, China. Estimate budget \$800,000. Time for completion: 1 year.
2. Service office set up in Shenzhen city, Guangdong province, China. Estimate budget \$80,000. Time for completion: 6 monthes.
3. Certification for Zirconia material. Estimate budget \$40,000. Time for completion: 14-18 monthes.
4. General agent contract in Beijing and Shanghai. Time for completion: 6 monthes

6.5 Sales Strategy

We will sell the company and its ability to act as an ally. We will sell or loan intraoral scanner, zirconia/temporary/hybrid composite restoration to dental clinic, CAD/CAM system to dental technic, training and education for dentist & technician, and the reputation of the industry-leading manufacturers it represents.

We will sell our service and support. The hardware is like material and equipment, and the support, service, and training, are the dental knowledge and technology as software. We need to serve our customers with total solutions, and not just product features. The products are a means to arriving at end solutions.

The Yearly Total Sales chart summarizes our conservative sales forecast. We expect:

1. Achieve 500 units Zirconia comping &full anatomy crown case per month and totally 6000 units yearly from oversea and inland at first year. we should get at least 10 customers which every clinic should send 20 units zirconia restoration for per month in China. From oversea, we should get at least 300 units for ensure 500 units per month.
2. As the main customers are medium to high class, the per unit will be charge averagely for 107\$per unit(cost around 27\$+ equipment depreciation around 40\$) , bring sale revenue 400,000 -800,000\$ yearly and gross margin to 37.5%.
3. As speculating for every clinic will send 20 units per month, our target to sale at least 10 intraoral scanners at first year so that we can ensure 200 units/per month for first year.
4. In next 3-5 years, our goals should sale at least 50 intraoral scanner for our customers and expand the milling center size for matchable level,that mean the center will be expansion up to 10 times,that is 5000 units monthly.Meanwhile,we sale Robocam technical production to Chinese lab. According to the progress, we should open office and training center in Beijing and Shanghai for customer service support.
5. For next 10 long-term, the goals will tend to open ourself dental clinic for independent position in marketing.

6.5.1 Sales Forecast

Our sales forecast will be at three major aspects:

1. Zirconia Restoration: -As we want to open a digital dental lab as company base in China, so it is mainly target for development at first year. For Chinese high-end dental clinics,they seek the high-end dental lab who match their level and offer the top quality restoration without any adjustment during treatment to build up trust and excellent public reputation for patient,meanwhile to reduce the time consumption.

Averagely, the clinic charges the zirconia restoration for patient as: 800-1000 \$. For lab price is: 60-160 \$. However, the quality is not matchable as shade, shape and occlusion problem. We offer the price in the middle as 107\$ with top quality plus professional service, it is more beyond valuable for marketing need.

According to the reality as digital dental lab just start-up at first year, we expect the parent company can send 300 units per month for 2 main reasons: -To reduce the pressure for beginning. -To reduce the cost of zirconia restoration of parent company's lab.

As Tom has been dental technician and dental consultant for 17 years, he has much good relationship who is owner of high-end private clinic in first-tier city in China. They expect him can offer the total solution for their daily prosthetics treatment problem.

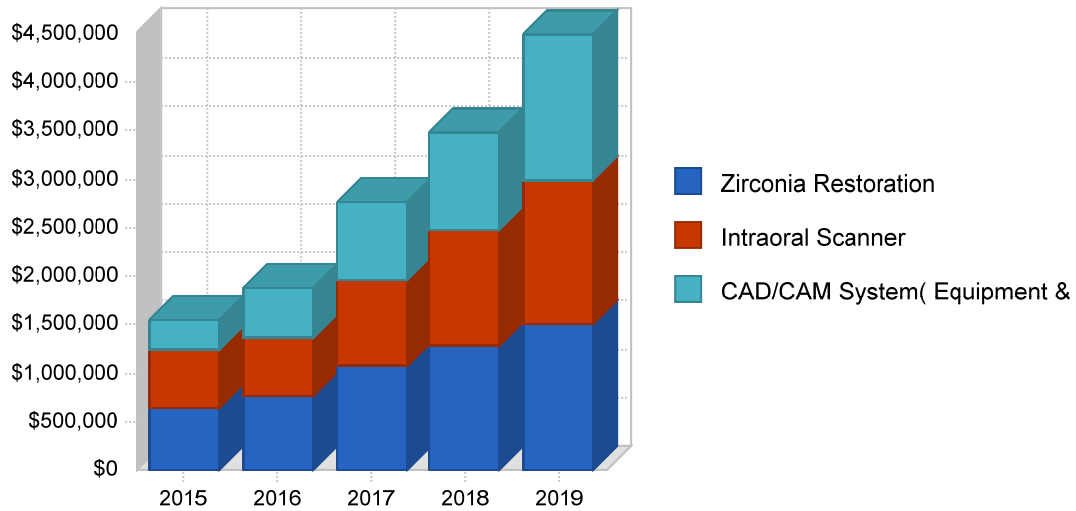
2. Intraoral scanner:-For guaranty to obtain case order from clinic and enhance the communication between dentists and technicians, we should sale or loan the intraoral scanner to clinic, and three points will be grasped: -The price of scanner should be as acceptable as possible.-The operation should be as simple as possible.-The result should be as accurate as possible. At the first year, the sales forecast will be 10 units for 10 clinic to ensure 200 units zirconia restoration monthly.

3. CAD/CAM system(equipment & material):-This system will be sold to Chinese dental lab as 3 set at first year.

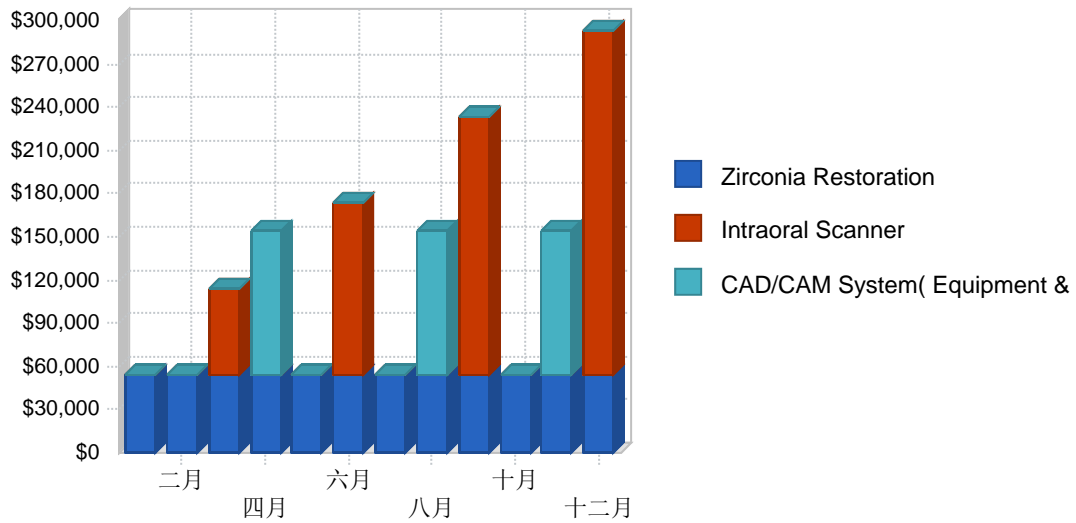
Table: Sales Forecast

<i>Sales Forecast</i>					
	2015	2016	2017	2018	2019
Unit Sales					
Zirconia Restoration	6,000	7,200	10,000	12,000	14,000
Intraoral Scanner	10	10	15	20	25
CAD/CAM System(Equipment & Material)	3	5	8	10	15
Total Unit Sales	6,013	7,215	10,023	12,030	14,040
Unit Prices					
Zirconia Restoration	\$107.00	\$107.00	\$107.00	\$107.00	\$107.00
Intraoral Scanner	\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00
CAD/CAM System(Equipment & Material)	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00
Sales					
Zirconia Restoration	\$642,000	\$770,400	\$1,070,000	\$1,284,000	\$1,498,000
Intraoral Scanner	\$600,000	\$600,000	\$900,000	\$1,200,000	\$1,500,000
CAD/CAM System(Equipment & Material)	\$300,000	\$500,000	\$800,000	\$1,000,000	\$1,500,000
Total Sales	\$1,542,000	\$1,870,400	\$2,770,000	\$3,484,000	\$4,498,000
Direct Unit Costs					
Zirconia Restoration	\$26.75	\$26.75	\$26.75	\$26.75	\$26.75
Intraoral Scanner	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00
CAD/CAM System(Equipment & Material)	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00
Direct Cost of Sales					
Zirconia Restoration	\$160,500	\$192,600	\$267,500	\$321,000	\$374,500
Intraoral Scanner	\$90,000	\$90,000	\$135,000	\$180,000	\$225,000
CAD/CAM System(Equipment & Material)	\$45,000	\$75,000	\$120,000	\$150,000	\$225,000
Subtotal Direct Cost of Sales	\$295,500	\$357,600	\$522,500	\$651,000	\$824,500

Sales by Year



Sales Monthly



6.6 Strategic Alliances

We will form alliances with our parent company- Robocam who offer the technology support, the dentla clinic, dental factory who will be strategically beneficial for generating new clients.

6.7 Milestones

The following table lists important program milestones, with dates and managers in charge, and budgets for each. The milestone schedule indicates our emphasis on planning for implementation.

Table: Milestones

<i>Milestones</i>					
Milestone	Start Date	End Date	Budget	Manager	Department
Digital dental lab set up	01/01/2014	01/01/2015	\$800,000	Robert/Tom	
Service office in Shenzhen	01/01/2015	01/06/2015	\$80,000	Tom	
Certification for Zirconia material	01/01/2014	01/06/2015	\$40,000	Ellie Zhou	Beijing QEM Consultant Co.Ltd.
General Agency contract in Beijing & Shanghai	2013/9/2	01/06/2014	\$0	Tom/Robert	
Totals			\$920,000		

7.0 Management Summary

Our management philosophy is simple and is an integral part of our values: doing right things right.

Our company will be an employee-owned company and we all share the same vision of providing our clients (who in many cases are friends) with the very best in customer service period. We will encourage personal growth, creativity, and enable individual empowerment to achieve this goal. We will manage the business by setting achievable Balanced Scorecard goals, measuring them, and making mid-stream adjustments as necessary.

7.1 Organizational Structure

Our team includes 9 employees initially, under a president and a manager, and is organizationally flat. The departmental divisions are manufacturing (dental lab) and service office.

1. The digital dental lab includes 6 employees, under a president and a manager, the employees position are:

-CAD: 1 person- 20-30 units/per day

-CAM: 2 person-Operate miller, sintering, cutting, crown adjustment, delivery

-Stainer: 1 person-Fitting checking by microscop 40-50 units/per day

-Ceramist: 1 person-Ceramic built up 15-20/per day

-Reception/translator: 1 person

2. Shenzhen office includes 2 employees for starting, under a manager, the employees positions are:

-Reception: 1 person

-Sale service: 1 person

7.2 Management Team

Robert Michalik

Mr. Robert is owner of parent company-Robocam with fully experienc for dental technology and management. He will be responsible for technic and the company operating.

Tom Sun

Mr. Tom worked as dental technician/consultant for more than 15 years and well known in Chinese dental market. He will be responsible for digital lab operating and marketing development.

7.3 Personnel Plan

The Personnel Plan reflects the need to bolster our capabilities to match our positioning. Our total headcount should increase to 10 at first year, and to 100 by the fifth year. Detailed monthly projections are included in the appendix.

Table: Personnel

<i>Personnel Plan</i>	2015	2016	2017	2018	2019
Dental technician	\$7,200	\$11,000	\$9,000	\$10,000	\$11,000
Office staff	\$6,000	\$6,600	\$7,200	\$8,000	\$9,000
Manager	\$10,200	\$11,000	\$11,500	\$12,000	\$13,000
Financial Accounting	\$7,200	\$8,000	\$9,000	\$10,000	\$11,000
Total People	10	15	20	50	100
Total Payroll	\$30,600	\$36,600	\$36,700	\$40,000	\$44,000

Table: Personnel (2015 Year)

<i>Personnel Plan</i>	一月	二月	三月	四月	五月	六月	七月	八月	九月	十月	十一月	十二月
Dental technician	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600
Office staff	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500
Manager	\$850	\$850	\$850	\$850	\$850	\$850	\$850	\$850	\$850	\$850	\$850	\$850
Financial Accounting	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600
Total People	10	10	10	10	10	10	10	10	10	10	10	10
Total Payroll	\$2,550	\$2,550	\$2,550	\$2,550	\$2,550	\$2,550	\$2,550	\$2,550	\$2,550	\$2,550	\$2,550	\$2,550