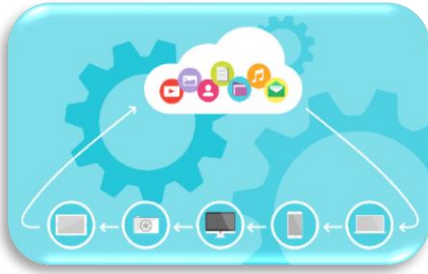


The Blackpointe Process

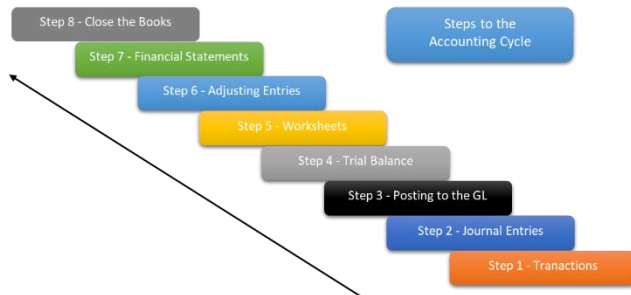


The Blackpointe Company is a virtual Financial Services Company that focuses on Accounting Outsourcing and specialized financial advisory services which include Business Planning, Financial Planning & Analysis (FP&A), and CFO Services.

We specialize in outsourced accounting with a team of seasoned accountants who can provide support on an ongoing monthly basis and also on a project-by-project basis. We also provide Business Planning, FP&A, and CFO Services.

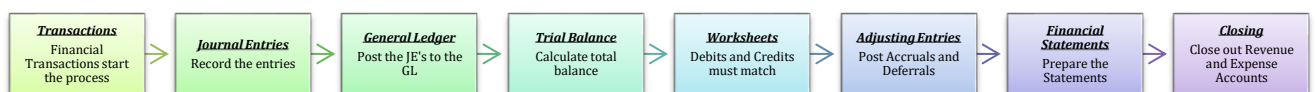
The Blackpointe Company is a time and materials-based organization, meaning that you are only billed for the hours that are performed by any of our resources, which could be a Client Accountant (CA), Controller or CFO. Our engagements are flexible, although we do ask for a one-year agreement that includes the ability to cancel within the years' time with thirty-day's written notice by either party.

Our standard engagement model is where we are hired to be the accounting department, managing all aspects of finance and accounting that include activities like daily transaction processing, bank reconciliations, bill payments, invoicing, budgeting, forecasting, month end close and the preparation of the company financial statements. Essentially, being relied upon to function as your accounting department by using our staff of Client Accountants, Controllers and CFO's.



As part of our business methodology, we align our work product to the standardized Accounting Cycle. By using the accounting cycle to manage the day-to-day accounting, we have found that it creates discipline, standardizes processes and procedures and helps minimize the number of days for month end close.

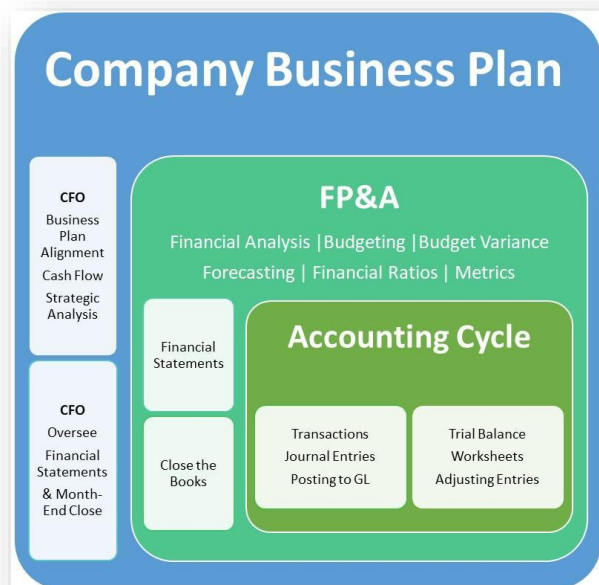
The Accounting Cycle methodology allows our staff to be confident that they are following a process that has very specific steps and actions to follow as they go about processing the day-to-day transactions on a monthly basis. Once the methodology is fully implemented, it saves time and money.



By partnering with us as your accounting department you receive the full suite of services that we offer as highlighted below.

1. Monthly Accounting
2. Business Planning
3. Financial Planning & Analysis (FP&A)
4. CFO Services

This enables us to become a powerful partner because we know every aspect of your business, not just one area or section of the business.



The diagram to the left reflects the full use of Blackpointe as your accounting department.

This illustration highlights a comprehensive set of actions and steps that, taken together, lead to a highly functioning department that can be counted on to consistently deliver results.

Just as important, when needed and appropriate, the full set of staff will be servicing your account, including Client Accountants, Controllers and CFO's.

Furthermore, there are clear division of duties being carried out between the functions and staff members.

Please note that we are a flexible organization and one that is designed to meet the needs of each specific client and therefore take into consideration the functions or products that may have already been completed or done before partnering with Blackpointe, like a business plan.

If your business plan is already complete, we just make sure to align our monthly processes and procedures to that plan and focus on the functions and activities that take place during the monthly accounting cycle as highlighted to the right.

Keep in mind that because we are a time and materials-based organization, you are only billed by the resource type and for the hours that are performed.

If needed, we can also provide our services on a project basis, where we can apply our skills and expertise to specific tasks and functions your full-time staff may not be able to add into their busy schedule. For example, we can produce Accounting and Procedures Manuals, develop budgets, create financial and economic models, and create investor presentations.



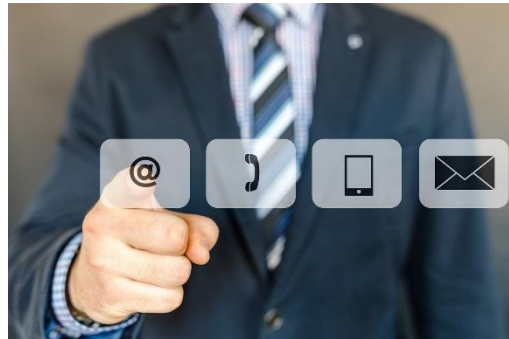
As part of the onboarding process we typically provide you with a low and a high estimate of hours, including the functions and activities that will take place and also the resource or resources that are involved in the monthly process of managing your account. Every month a detailed time report is submitted with the monthly invoice.

Once you receive your invoice, you can pay via ACH transfer, credit card, or business check.

Our communication and your response is critical to the success of our relationship and one that we take seriously. We pride ourselves in being available to our clients and also that our work product is error free, timely, and insightful.

You can communicate any number of ways with us that include the following methods:

- Telephone
- Email
- Video Conference
- Text
- Chat
- What's App
- Client Portal
 - Email
 - Schedule Meetings
 - Make Payments
 - Click to Call
 - Send Files



Here at Blackpointe we have three different resources available to our customers, including Client Accountants, Controllers and CFO's. At a minimum, we normally have a Client Accountant (CA), Quality Control Accountant (QCA) and CFO resources supporting your account. We do this for a few reasons, one is to ensure that there are a division of duties between the resources, second to ensure quality control and third to ensure that a more experienced staff member also reviews the transactions and financial statements.

The day-to-day of the performed activities will be done by the CA with the CFO helping with questions and answers and also once the "books" are finalized for the month. Prior to the financial information going to the CFO, we have our QCA review the financials to ensure the entries and adjustments that have been made are accurate and correct.



Once our QCA person has reviewed and approved, the CA and CFO will review the preliminary financial statements, update the monthly cash flow projections, update the budget versus actuals report and finalize any transactions that may still be open for review at that time.

Once those tasks and activities have all been completed our CFO will prepare the monthly narrative report so the CA can include that information in our monthly standardized financial report.

Our monthly financial reporting package consists of the following reports:

1. Profit and Loss
2. Balance Sheet
3. Cash Flow Statement
4. Budget versus Actuals
5. Narrative Summary (Financial Analysis)



These reports are the monthly standard package that we produce as part of our Master Services Agreement, however we have the ability to create customized reports and conduct significant financial analysis that goes far deeper than our standard package.

Feel free to contact us at the information listed below and you can also go onto our website to schedule a meeting with us at any of the open days listed on the calendar.

Blackpointe's Contact Information.

San Diego (619)320-8776
Denver (303)349-7100
Customer Care (619)535-8065
info@blackpointe.co
www.blackpointe.co