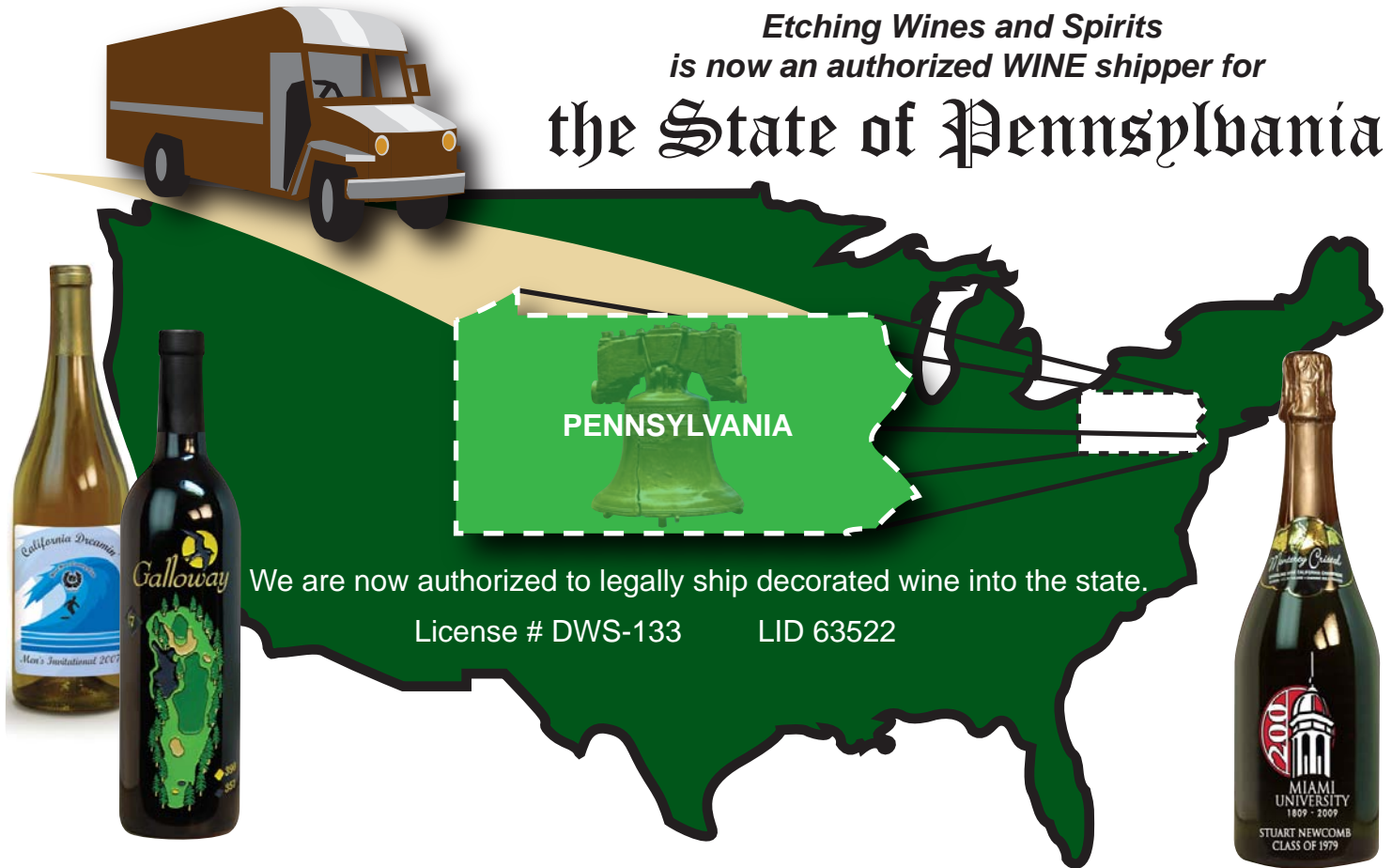


Etching Wines and Spirits
is now an authorized WINE shipper for
the State of Pennsylvania



We are now authorized to legally ship decorated wine into the state.

License # DWS-133 LID 63522

Example of an actual order:

1. Customer requests 150 bottles of Cabernet, 1 color etch. Distributor price is \$34.00 on a C + setup.
2. Inform us of the order, so we confirm all pricing prior to placing it with the state.
2. Send us the art, so we can create a virtual for you, which you will give to the state with your order.
3. Order the product from the state store of your choice, this is where we will ship the order.
4. Expect to pay a deposit, probably with a credit card.
5. The state will contact us to place the actual order.
6. We will produce the order, keeping the distributor in the loop and ship to the designated store.
7. Distributor will pick up order, pay the state the balance due and deliver order to client.

**We must ship to a store, we cannot ship to the client location.*

Pricing using the above example:

150 bottles at \$21.60 per bottle	\$3,240.00
<i>Setup Charge, Shipping and Handling billed separately</i>	
PA Handling Charge per Order	\$4.50
Sub Total	\$3,244.50
PA Emergency Tax (18%)	\$583.20
Sub Total	\$3,827.70
Sales Tax (6-8% depending on store location) 8%	
Total to State of PA	\$4,133.92
Dist. Profit Margin for Order, \$14.40 per bottle	\$2,040.00
Setup Charge billed to Distributor	\$100.00
Shipping Charges billed to Distributor	\$267.00

Total Bill to Client \$6,540.92

POSITIVE: The Distributor now has a legal way to ship to PA.

NEGATIVE: It will cost the client the PA. markup.

