

eCabins

Business Plan

2008

This document is subject to a Confidentiality Agreement signed by the recipient. Review of this document by any party who has not signed a Confidentiality Agreement will be deemed an acceptance of the terms of the standard Confidentiality Agreement signed by other parties who have received this document.

© eCabins
Proprietary and Confidential
All Rights Reserved

Disclaimer

This Business Plan (and any and all drafts and parts thereof) is/are based upon information supplied by eCabins, its managing executives and its stockholders or membership shareholders (collectively "eCabins", "the company" and/or "management"), and is being furnished on a confidential basis, solely for use by prospective investors in and/or potential strategic business associates of the company (collectively "recipient"). The use or distribution of this Business Plan to any other parties or for any other purposes is not authorized.

THIS BUSINESS PLAN IS FOR INFORMATIONAL PURPOSES ONLY AND DOES NOT CONSTITUTE AN OFFER TO SELL OR THE SOLICITATION OF AN OFFER TO BUY ANY SECURITIES.

Table of Contents

Executive Summary.....	1
Introduction	1
Business Model.....	1
Target Markets.....	1
Competition	1
Competitive Advantages.....	1
Management.....	2
Financial Summary	2
Business Model	3
Online and On-site Services	3
Partnerships.....	3
Search Engine Optimization.....	3
Pricing	3
Industry & Market Analysis.....	4
Target Markets.....	4
tent-cabins: A High Growth Industry	4
Excess Demand in the Conventional Cabin Industry.....	6
Online Travel Booking.....	6
Competition.....	7
Competitive Advantages.....	7
Marketing Plan	8
Positioning	8
Target Market	8
Pricing	8
Promotion	8
Sales Strategy	9
Operational Plan.....	10
Operations	10
Business goals	10
Management Team.....	11
Professional Relationships	12
Financial Plan	13
Capital Requirement	13
Financial Summary	13

Executive Summary

INTRODUCTION

eCabins (the “Company” or “eCabins”) is building an innovative brand name in cabin management, marketing and commercial via a unique business model.

BUSINESS MODEL

The Company obtains exclusive rights to represent tent-cabin (“tent-cabin”) rooms and provides their owners with management, marketing, commercial and maintenance services. eCabins is unique in that it consolidates tent-cabin room inventories from multiple branded sites (e.g., CabinsRus, JustTents) and markets them as conventional cabin rooms under the eCabins brand.

TARGET MARKETS

The Company’s target market consists of owners of tent-cabins and online commercial customers interested in renting or staying in those tent-cabins. Both market segments are large and experiencing robust growth.

Currently, there are approximately 70,000 operating tent-cabins in the US, with another 60,000 tent-cabins in development.¹ According to the Travel Industry Association of America, about 50 million Americans book travel arrangements online, spending \$3,000 each per year, and 70% of that group spends purchases accommodations.²

COMPETITION

The Company’s innovative and unique business model that consolidates tent-cabin room inventories from multiple branded sites under one brand distinguishes it. Hence, eCabins has no direct competition. For example, CabinsRus does not market and manage rooms in JustTents branded sites.

Travel websites such as Orbitz.com and Expedia.com, as well as travel agents, are the Company’s partners, since they will all be linked to its commercial system and will provide commercial customer referrals.

COMPETITIVE ADVANTAGES

eCabins will offer services comparable to on-site management companies and operators at a discount of 15% to 35% to the tent-cabin owners. While on-site management companies charge 55%-75% of gross rental rates, eCabins will charge 40% for comparable services.

¹ Smith Travel Research, “Trends & Stats,” May 2006 and 2007 editions

² <http://www.hospitalitynet.org/news/4020595.search?query=number+of+online+travel>

MANAGEMENT

Founder, Bob Jones, is a seasoned executive in the field, having established a successful property commercial website, www.camping.com, which provides online commercial and marketing services for campsites. He will work with an experienced team with decades of executive and management experience in cabins and tent resorts.

Mr. Jones seeks to attract investment to finance start up costs.

FINANCIAL SUMMARY

[intentionally left blank – customized per client forecasts]

Business Model

ONLINE AND ON-SITE SERVICES

eCabins' website (the "Website") will provide tent-cabin owners with marketing and commercial services targeted at online cabin commercial customers. The Company will market the tent-cabins it represents as conventional cabin rooms as is currently being done.

Firstly, eCabins will contract with tent-cabin owners for the exclusive rights to market availability of their tent-cabins (the "tent-cabins"). eCabins will then market those tent-cabins and take commercial via online and telephone commercial (see "Partnerships" below).

eCabins will also provide on-site cleaning and maintenance services for the tent-cabins. The Company's cleaning staff will offer daily room cleaning or exit cleaning services.

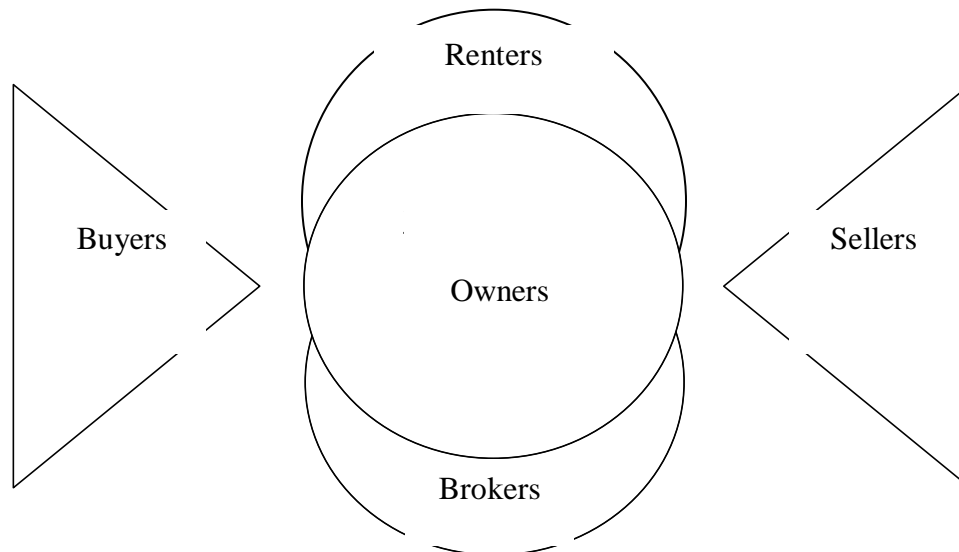


Figure 1: eCabins website will market tent-cabin rooms with partners.

PARTNERSHIPS

Cabin Commercial Vendors and Travel Agents

The Company work with leading cabin commercial vendors, such as Orbitz.com and Travelocity.com, as well as travel agents.



SEARCH ENGINE OPTIMIZATION

eCabins will also invest in search engine optimization (SEO). This will ensure that its website will be a top choice for cabin commercial customers searching online via such search engines as Google, Yahoo, MSN.

PRICING

The Company will charge a flat fee of 20% of gross rental revenue to tent-cabin owners for all its services.

Industry & Market Analysis

TARGET MARKETS

Owners and Online Commercial Customers

eCabins' target market is made up of owners of tent-cabins and online commercial customers interested in renting or staying in those tent-cabins.

Currently, there are approximately 970,000 operating tent-cabins in the US, with another 600,000 tent-cabins in development.

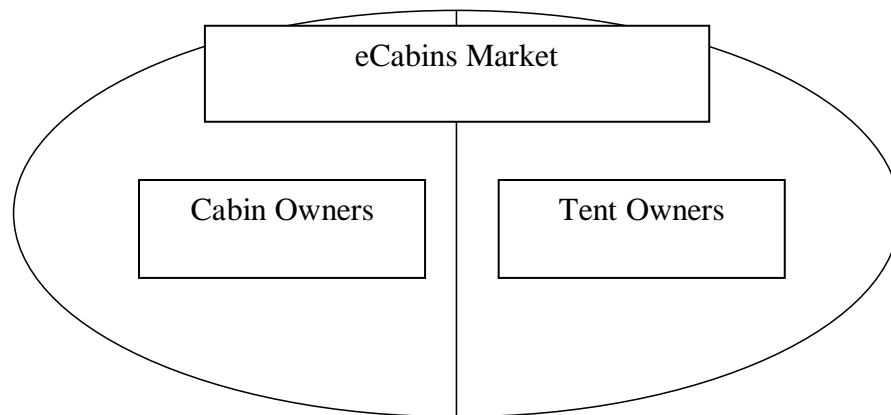


Figure 2: eCabins' target markets consist of owners of tent-cabins and online commercial customers interested in renting or staying in those tent-cabins.

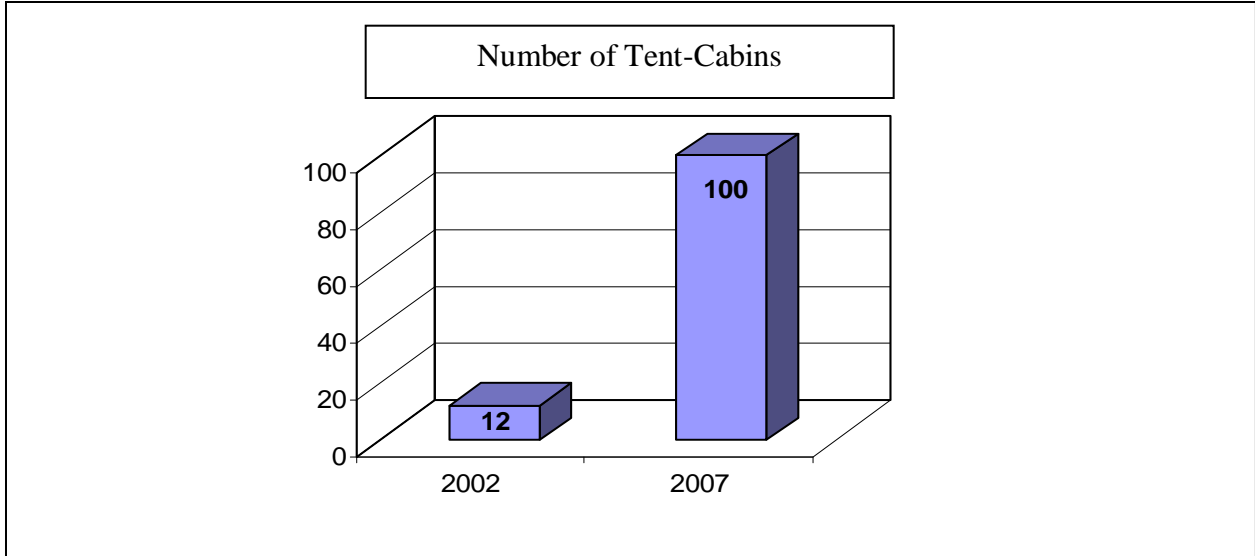
TENT-CABINS: A HIGH GROWTH INDUSTRY

Tent-cabins are usually upscale, full-service developments focused in the strongest cabin markets: either popular vacation destinations, or in large cities where suburbanites frequent cabins for business or leisure purposes. Most buildings consist entirely of tent-cabin rooms and in some cases a combination of conventional and tent-cabin rooms.

The tent-cabin industry started in the 1980s in Florida with the development of the first tent-cabin buildings. Since 2002, the number of tent-cabin buildings in the US has grown rapidly from 12 to the current national total of approximately 100.

The industry has also expanded geographically, having moved beyond Florida in to major US centers, as well as Europe, Canada, South America, the Caribbean and the Middle East.

This growth in tent-cabins is reflected in the number of developers, now totaling over 850. The industry is expected to continue to grow, with approximately 30,000 tent-cabins currently under development.



Source: tentcabincenter.com

Figure 3: The number of tent-cabin buildings in the US has risen dramatically since 2002.

EXCESS DEMAND IN THE CONVENTIONAL CABIN INDUSTRY

There are not enough conventional cabin rooms to meet demand because of lack of supply. Construction of conventional cabin rooms has slowed due to rising costs. Post-Katrina rebuilding and Asian demand for steel and concrete have driven up costs for materials, while the real estate boom has raised land prices. The supply of new conventional cabin rooms is the tightest since the early 1990s.

Hence, the economics of conventional cabin construction have created a win-win situation for tent-cabins. Due to rising construction costs, tent-cabins often represent the easiest way to finance a project – hence the explosion in tent-cabin room construction. These higher construction costs are also slowing down development of conventional cabin rooms, creating a shortage of conventional cabin rooms and excess demand that cabin tent rooms can absorb. There are approximately 144,000 total cabin tent-cabins) under development, of which 160,000 rooms, or 27%, are tent-cabins.

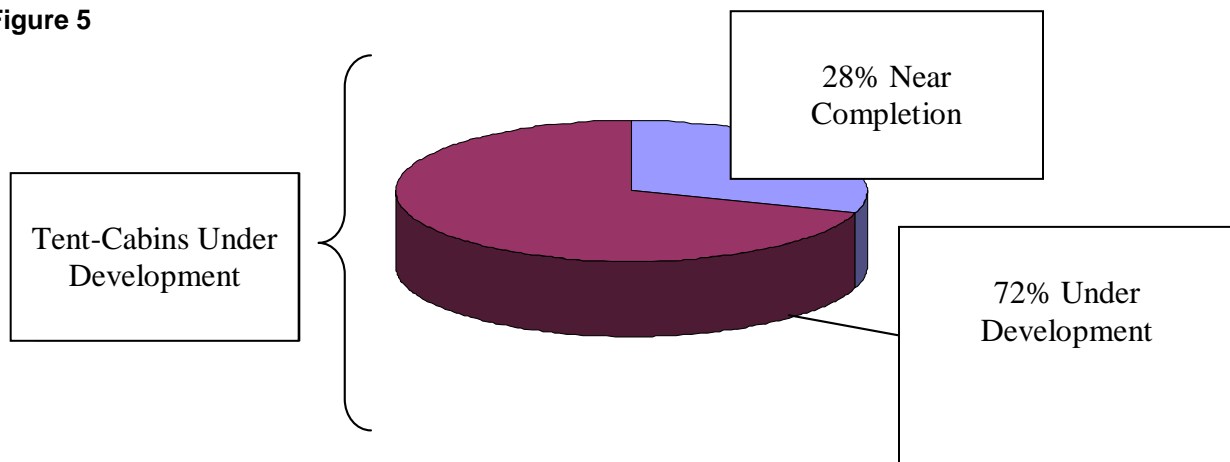
ONLINE TRAVEL BOOKING

Travelers' use of the Internet to plan and book their trips continues to grow. The number of Americans who use the Internet for travel planning is approximately 70 million annually. From that group, about 50 million people book airline tickets, cabin rooms and other travel services online.

According to the Travel Industry Association of America, airline tickets are the most frequently purchased travel products on the Internet, with over 80% of all online travel bookers purchasing them. Accommodations are second, with approximately 70% of all online travel bookers making such purchases. Online travel bookers spend an average of approximately \$3,000 each in purchases per year.

The Internet has also become a powerful marketing tool for the travel industry. Approximately 40 million online travelers have signed up with a travel supplier website or online travel service to receive email offers and promotions. In addition, over 11 million online travelers say they have taken a trip they otherwise would not have taken based on an emailed travel promotion, discount or offer.³

Figure 5



³ Travel Industry Association of America

Competition

The Company's innovative and unique business model that it markets directly to consumers.

COMPETITIVE ADVANTAGES

eCabins will offer services comparable to cabin-tent companies and operators at a discount of 25% to 45% to the tent-cabin owners. .

The Company will consolidate and market rental tent-cabins in multiple location. There is no competition in this regard.

Marketing Plan

POSITIONING

The marketing objective of the Company is to become a value brand in tent-cabins.

TARGET MARKET

The preliminary focus of the Company consists of owners of US tent-cabins and consumers interested in reserving those US based tent-cabins. However, as the tent-cabin industry continues to expand globally, the Company will also target areas outside of the US.

PRICING

The Company will charge a flat fee of 22% and position itself at the value level.

PROMOTION

The Company will promote its services to commercial customers and tent-cabin tent-cabin owners by using the following avenues for promotion:

- **Print Advertisements in periodicals and news papers**

The Company will advertise its related travel and leisure newspapers, periodicals, and magazines that target potential tent-cabin room guests. It will also advertise in tent-cabin related trade publications, as well as newspapers, periodicals, and magazines that target current and potential tent-cabin tent-cabin owners.

- **Online: website, blast emails and search engine optimization (SEO)**

The Company will promote its services on its website as well as through targeted blast emails. It will also invest in search engine optimization to ensure that its Website is a top choice for cabin commercial customers and owners of tent-cabins searching online.

- **Public Relations (PR)**

eCabins will target appropriate on-line, print and broadcast media vehicles with a comprehensive brand launch package. The PR effort will focus on reaching publications and on-line sites covering related travel and leisure, as well as real estate and investment industries. The main goal will be to spread the word about eCabins in the target markets.

- **Seminars**

eCabins will send out brochures to tent-cabin tent-cabin owners highlighting the Company's services inviting them to a live seminar or to be contacted by an eCabins representative.

- **Trade shows and exhibitions**

The Company will promote its services by participating in various trade shows and exhibitions that attract travel and leisure consumers, tent-cabin tent-cabin owners (current and potential) and developers who could offer building wide contracts.

- **Word of mouth**

eCabins will provide leverage its trusted and reliable services to secure positive word-of-mouth publicity.

SALES STRATEGY

Tent-cabin Owners

eCabins will sell its services to and obtain exclusive representation rights from tent-cabin owners via the following methods:

- Telemarketing – direct sales calls to tent-cabin owners
- Seminars – the Company will hold information seminars for tent-cabin owners
- Direct Marketing to Property Sales Offices – the Company will establish referral agreements with real estate brokers and agents who sell tent-cabins

Cabin Commercial Customers

The Company will sell to cabin commercial customers via its website and its referral partnerships with more than 1,000 vendors (e.g., Orbitz.com, Expedia.com) and 500,000 travel agents.

Operational Plan

Bob Jones, founder, will lead the Company's management based on his extensive business experience in the field, including the successful launch of a similar company (cabinsUS.com). The Company plans to develop its management and infrastructure as follows.

OPERATIONS

The Company plans to set up its operations in Encino, California. It will start operations with a team of experienced and focused sales associates and managers and innovative commercial website. In addition to a targeted marketing and promotions campaign, this operations approach will help to ensure a strong launch and growing sales to tent-cabin owners and commercial guests.

To recap:

- **At the start of fiscal year one**
 - o the core sales and management team will be in place
 - o the Company's marketing and commercial website will be online
- **During fiscal year one to fiscal year five**
 - o the Company will grow its sales and management team to maximize sales to tent tent-cabin owners and commercial guests
 - o maintain and build up its marketing and commercial website to match growing sales to tent-cabin owners and commercial customers as well as to promote increased sales
 - o the company will aggressively market and promote its services to tent-cabin tent-cabin owners and commercial guests

BUSINESS GOALS

- Establish a top brand worldwide amongst tent-cabin tent-cabin owners and cabin commercial customers
- The Company plans focus on owners of US based tent-cabins and online commercial customers interested in US based tent-cabins.

Management Team

The Company will be led by a seasoned management team with decades of experience in cabin and tent resorts anchored by the founder's successful entrepreneurial and online track record in the field.

Bob Jones, Founder

Mr. Jones has successfully launched and managed a similar company, tentsandu.com, which offers similar services as eCabins.

Mr. Jones will be responsible for:

- Creating and implementing strategic planning
- Sales strategy
- Overall business development

Tina Smith

Ms Smith has more than 12 years of cabin and tent resort management experience, including two cabin openings. She has worked leading sites and will be responsible for business development and management of on-site support services.

Peter Arbor

Mr. Arbor is the founder of Hi Cabins Inc. His vast cabin and tent experience includes management of 22 properties in the US and Canada. Mr. Arbor will be responsible for strategic planning, operations management and business development.

Professional Relationships

The Company has established marketing agreements with more than 1,000 leading cabin commercial vendors, such as Orbitz.com, Cabins.com and Travelocity.com, and 500,000 travel agents.



Financial Plan

CAPITAL REQUIREMENT

eCabins is initially seeking \$10 million in the form of equity funding to start its operations.

FINANCIAL SUMMARY

[intentionally left blank – customized per client forecasts]