

OFFERING MEMORANDUM
FOR ACCREDITED INVESTORS ONLY



500,000 SHARES OF COMMON STOCK

Maximum Offering: \$1,500,000 (1)

No Minimum Offering (2)

Minimum Subscription: \$25,000 (3) (4)

Ideal Conceal, Inc., a Minnesota corporation ("we", "our", "us", "ICI", or the "Company"), is a firearm manufacturing company. Our main product is known as the "Cellphone Pistol", a cell-phone-sized firearm intended for customers who seek to legally carry a firearm for personal or self-defense in a concealed, discreet manner. Our mission is to be sure that our customers have a dependable way to carry and defend themselves without the concern that comes with the operation of a traditional pistol, while providing the greatest concealment option on the market. We believe a pistol that is similar in dimension to a cellphone and that "hides in plain sight" is one of the best ways to allow more citizens to defend themselves against violence and terror. We may also develop and sell other caliber pistols along with accessories and holsters for added revenue. There can be no assurance these objectives will be achieved. (See "Risk Factors", and "Description of Business").

An investment in our Securities involves a high degree of risk further described in the "Risk Factors" section of this Memorandum. Subscription of our Securities should be considered only if you can afford a possible total loss of your investment. Neither the U.S. Securities and Exchange Commission (the "SEC" or "Commission") nor any state securities commission has approved or disapproved of this Offering or determined if this Memorandum is truthful or complete. Any representation to the contrary is a criminal offense.

For more information, please contact:

Ideal Conceal, Inc.

4300 School Boulevard, Monticello, Minnesota 55362 USA

Telephone: 888-409-4867 E-mail: captainkirk@idealconceal.com

The Effective Date of this Memorandum is August 5, 2019

FOOTNOTES:

(1) May be expanded \$2,000,000 in the Company's sole discretion without notice.

(2) No minimum number or amount of securities need to be sold in order for us to utilize the proceeds of this offering. Your invested funds will not be escrowed and will become available to the Company for immediate use.

(3) May be waived in the Company's sole discretion.

(4) Offered at \$3.00 per Share.

This cover page is continued on the following pages

OFFERING MEMORANDUM

This document is our offering memorandum (this “Memorandum”). This is not a public offering. This Memorandum has been prepared for the purpose of providing certain information regarding an investment in the Securities by qualified investors. It does not purport to be complete and is subject to change, correction, amendment and/or supplementation.

The Securities described in this Memorandum are available only to “accredited investors” in accordance with Section 4(a)(5) and/or Regulation D Rule 506(c) of the Securities Act of 1933, as amended, and applicable state law, and to “non-U.S. persons,” as defined in Regulation S under the Securities Act (the “Offering”).

We are offering, via only this Memorandum (the “Offering”), Shares of our Common Stock (“Shares”, “Equity”, or the “Securities”).

	Price to Investors	Selling Commissions and Discounts (1)	Proceeds to Company or Other Persons (2)(3)
Price per Minimum Equity Subscription (4)(5)	\$25,000	See Footnote 1	\$25,000
Minimum Offering (6)	N/A	N/A	N/A
Maximum Offering (7)	\$1,500,000	See Footnote 1	\$1,500,000 (8)

FOOTNOTES TO TABLE:

- (1) The Securities will be offered and sold by our Management who will not receive commissions for raising capital. However, sales commissions and/or finder fees may be paid by the Company to broker-dealers or others who are members of the Financial Industry Regulatory Authority (“FINRA”), licensed issuer-agents, or others where permitted by law of up to ten percent (10%) for the sale of equity. Such persons may be Affiliates of the Company’s Management.
- (2) Before deducting expenses related to the offering including legal, accounting, marketing, overhead, administration, etc. (See “Use of Proceeds”).
- (3) May be paid to Affiliates of the Company.
- (4) Offered at \$3.00 per Share.
- (5) We may waive such minimums in our sole discretion.
- (6) No minimum amount of Equity need to be sold for us to utilize the proceeds of this offering. Your invested funds will not be escrowed and will become available to the Company for immediate use.
- (7) May be expanded \$2,000,000 in the Company’s sole discretion without notice.
- (8) Actual amount may materially vary.

THE SEC DOES NOT PASS UPON THE MERITS OF OR GIVE ITS APPROVAL TO ANY SECURITIES OFFERED OR THE TERMS OF THE OFFERING, NOR DOES IT PASS UPON THE ACCURACY OR COMPLETENESS OF ANY OFFERING MEMORANDUM OR OFFERING CIRCULAR OR OTHER SELLING LITERATURE. THESE SECURITIES ARE OFFERED PURSUANT TO AN EXEMPTION FROM REGISTRATION WITH THE SEC; HOWEVER, THE SEC HAS NOT MADE AN INDEPENDENT DETERMINATION THAT THE SECURITIES OFFERED HEREUNDER ARE EXEMPT FROM REGISTRATION.

THE SECURITIES OFFERED HEREBY HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED, AND ARE SUBJECT TO RESTRICTIONS ON TRANSFERABILITY AND RESALE AND MAY NOT BE

OFFERING MEMORANDUM

TRANSFERRED OR RESOLD EXCEPT AS PERMITTED UNDER THE SECURITIES ACT OF 1933, AS AMENDED, AND APPLICABLE STATE OR OTHER SECURITIES LAWS, PURSUANT TO REGISTRATION OR EXEMPTION THEREFROM.

IN MAKING A DECISION YOU MUST RELY ON YOUR OWN EXAMINATION OF THE ISSUER (the Company) AND THE TERMS OF THE OFFERING, INCLUDING THE MERITS AND RISKS INVOLVED. YOU SHOULD BE AWARE THAT YOU WILL BE REQUIRED TO BEAR THE FINANCIAL RISKS OF THIS INVESTMENT FOR AT LEAST SIX (6) MONTHS OR PERHAPS FOR AN INDEFINITE PERIOD OF TIME.

An investment in the Securities involves a high degree of risk, and investors should not invest in this offering unless they can afford to lose their entire investment. See "RISK FACTORS" for risks we believe present the most substantial risks to an investor in this Offering.

THIS MEMORANDUM, INCLUDING THE MATERIALS ATTACHED HERETO, IS NOT PUBLICLY AVAILABLE, SHALL BE TREATED AS STRICTLY CONFIDENTIAL, AND SHALL NOT BE REPRODUCED OR SHOWN TO ANY PERSON OTHER THAN PROSPECTIVE INVESTORS' FINANCIAL AND LEGAL ADVISORS AND SHALL NOT BE USED FOR ANY PURPOSE OTHER THAN TO EVALUATE AN INVESTMENT IN THE SECURITIES OFFERED.

PROSPECTIVE INVESTORS ARE URGED TO REVIEW CAREFULLY THIS PRIVATE PLACEMENT MEMORANDUM AND THE EXHIBITS HERETO BEFORE MAKING A DETERMINATION TO SUBSCRIBE FOR AND PURCHASE THE SECURITIES.

THE PURCHASE OF THE SECURITIES INVOLVES A HIGH DEGREE OF RISK AND IS LIMITED TO "ACCREDITED INVESTORS" AS DEFINED IN REGULATION D PROMULGATED UNDER THE SECURITIES ACT OF 1933, AS AMENDED (THE "SECURITIES ACT"), AND/OR "NON-U.S. PERSONS," AS DEFINED IN REGULATION S PROMULGATED UNDER THE SECURITIES ACT. SEE "RISK FACTORS."

THE SECURITIES MAY BE PURCHASED ONLY FOLLOWING EXECUTION OF A SUBSCRIPTION AGREEMENT BETWEEN ICI AND THE INVESTOR (THE "SUBSCRIPTION AGREEMENT"). A COPY OF THE FORM OF SUBSCRIPTION AGREEMENT IS ANNEXED HERETO IN THE EXHIBIT SECTION OF THIS MEMORANDUM.

NO TRANSFER, SALE, ASSIGNMENT, PLEDGE, HYPOTHECATION OR OTHER DISPOSITION OF THE SECURITIES MAY BE MADE EXCEPT (I) IN ACCORDANCE WITH THE PROVISIONS OF THE SUBSCRIPTION AGREEMENT, AND (II) (A) PURSUANT TO A REGISTRATION STATEMENT EFFECTIVE UNDER THE SECURITIES ACT, AND ALL APPLICABLE STATE SECURITIES OR "BLUE SKY" LAWS OR THE LAWS OF ANY OTHER JURISDICTION, OR (B) IF THE COMPANY HAS BEEN FURNISHED WITH AN OPINION OF COUNSEL REASONABLY SATISFACTORY TO THE COMPANY THAT SUCH TRANSFER, SALE, ASSIGNMENT, PLEDGE, HYPOTHECATION OR OTHER DISPOSITION IS EXEMPT FROM THE PROVISIONS OF SECTION 5 OF THE SECURITIES ACT AND THE RULES AND REGULATIONS THEREUNDER AND IS NOT IN VIOLATION OF APPLICABLE STATE SECURITIES LAWS OR THE LAWS OF ANY OTHER JURISDICTION.

IN VIEW OF THE RISKS DISCLOSED HEREIN AND THE RESTRICTIONS ON TRANSFER, ONLY PERSONS ABLE TO BEAR THE ECONOMIC RISK OF THEIR INVESTMENT FOR AN INDEFINITE PERIOD AND ABLE TO AFFORD A TOTAL LOSS OF THEIR INVESTMENT SHOULD CONSIDER PURCHASING THE SECURITIES. SEE "RISK FACTORS."

OFFERING MEMORANDUM

NO PERSON, OTHER THAN AS STATED HEREIN, HAS BEEN AUTHORIZED TO MAKE ANY REPRESENTATION OR GIVE ANY INFORMATION WITH RESPECT TO THE SECURITIES AND NO OFFERING LITERATURE OR ADVERTISING IN WHATEVER FORM SHALL BE EMPLOYED IN THE OFFERING OF THE SECURITIES, EXCEPT THE INFORMATION CONTAINED HEREIN AND IN THE DISCLOSURE DOCUMENTS. PROSPECTIVE INVESTORS ARE EXPECTED TO CONDUCT THEIR OWN INQUIRIES INTO THIS OFFERING AND ANY RELATED MATTERS. ALL DOCUMENTS RELATING TO AN INVESTMENT IN THE SECURITIES (AND ANY ADDITIONAL INFORMATION THAT IS AVAILABLE OR CAN BE OBTAINED WITHOUT UNREASONABLE DELAY, EFFORT OR EXPENSE) WILL BE MADE AVAILABLE TO PROSPECTIVE INVESTORS UPON REQUEST.

THE STATEMENTS MADE REGARDING MANAGEMENT'S PLANS AND OBJECTIVES, STATEMENTS MADE REGARDING PROJECTED OPERATIONAL AND ECONOMIC PERFORMANCE, AND THE ASSUMPTIONS MADE BY THE COMPANY IN DETERMINING AND RELATING TO THE FOREGOING CONSTITUTE "FORWARD-LOOKING STATEMENTS." ALTHOUGH THE COMPANY BELIEVES THAT THE PLANS, INTENTIONS AND EXPECTATIONS REFLECTED IN SUCH FORWARD-LOOKING STATEMENTS ARE REASONABLE, THERE CAN BE NO ASSURANCE THAT SUCH PLANS, INTENTIONS OR EXPECTATIONS WILL BE ACHIEVED. CERTAIN IMPORTANT FACTORS THAT COULD CAUSE ACTUAL RESULTS TO DIFFER MATERIALLY FROM SUCH FORWARD-LOOKING STATEMENTS ARE SET FORTH IN THIS MEMORANDUM AND THE DISCLOSURE DOCUMENTS. IN ADDITION, SUCH FORWARD-LOOKING STATEMENTS ARE NECESSARILY BASED UPON ASSUMPTIONS AND ESTIMATES THAT MAY BE INCORRECT OR IMPRECISE AND INVOLVE KNOWN AND UNKNOWN RISKS AND OTHER FACTS. GIVEN THESE UNCERTAINTIES, PROSPECTIVE INVESTORS ARE CAUTIONED NOT TO PLACE UNDUE RELIANCE ON SUCH FORWARD-LOOKING STATEMENTS. ALL FORWARDLOOKING STATEMENTS ATTRIBUTABLE TO THE COMPANY OR PERSONS ACTING ON THEIR BEHALF ARE EXPRESSLY QUALIFIED IN THEIR ENTIRETY BY THE CAUTIONARY STATEMENTS AND QUALIFICATIONS SET FORTH BELOW AND ELSEWHERE IN THIS MEMORANDUM. THE COMPANY EXPRESSLY DISCLAIMS ANY OBLIGATION OR UNDERTAKING TO PROVIDE POTENTIAL INVESTORS ANY UPDATES OR REVISIONS TO ANY FORWARD-LOOKING STATEMENTS CONTAINED HEREIN TO REFLECT ANY CHANGE IN THE COMPANY'S EXPECTATIONS WITH REGARD THERETO OR ANY CHANGE IN EVENTS, CONDITIONS OR CIRCUMSTANCES ON WHICH ANY SUCH STATEMENT IS BASED.

THE SECURITIES HAVE NOT BEEN REGISTERED WITH OR APPROVED OR DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION (THE "SEC"), NOR HAVE THEY BEEN REGISTERED WITH OR APPROVED OR DISAPPROVED BY ANY SECURITIES REGULATORY AUTHORITY OF ANY STATE OR OTHER JURISDICTION. NEITHER THE SEC NOR ANY SUCH AUTHORITY HAS PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PRIVATE PLACEMENT MEMORANDUM, NOR IS IT INTENDED THAT THE SEC OR ANY SUCH AUTHORITY WILL DO SO. ANY REPRESENTATION TO THE CONTRARY IS UNLAWFUL.

THIS OFFERING OF SECURITIES IS BEING MADE IN RELIANCE UPON AN EXEMPTION FROM REGISTRATION UNDER THE SECURITIES ACT AND STATE SECURITIES LAWS AS AN OFFER AND SALE OF SECURITIES NOT INVOLVING A PUBLIC OFFERING. THIS PRIVATE PLACEMENT MEMORANDUM DOES NOT CONSTITUTE AN OFFER TO SELL OR THE SOLICITATION OF AN OFFER TO BUY IN ANY STATE OR OTHER JURISDICTION WHERE IT IS UNLAWFUL TO MAKE SUCH OFFER OR SOLICITATION IN SUCH JURISDICTION AND MAY NOT BE USED IN ANY STATE OR OTHER JURISDICTION IN WHICH AN OFFER OR SOLICITATION OF SECURITIES IS NOT AUTHORIZED.

STATEMENTS IN THIS MEMORANDUM ARE MADE AS OF THE DATE HEREOF UNLESS STATED OTHERWISE, AND NEITHER DELIVERY OF THIS PRIVATE PLACEMENT MEMORANDUM AT ANY TIME, NOR ANY SALES

OFFERING MEMORANDUM

HEREUNDER, SHALL UNDER ANY CIRCUMSTANCES CREATE AN IMPLICATION THAT THE INFORMATION CONTAINED HEREIN IS CORRECT AS OF ANY TIME SUBSEQUENT TO THE DATE HEREOF OR THAT THERE HAS BEEN NO CHANGE IN THE BUSINESS, FINANCIAL CONDITION OR PROSPECTS OF ICI SINCE THE DATE HEREOF AND/OR THE DATES REFERRED TO HEREIN. IN ADDITION, THE COMPANY IS UNDER NO OBLIGATION TO UPDATE THE INFORMATION PRESENTED HEREIN.

PROSPECTIVE INVESTORS SHOULD NOT CONSTRUE THE CONTENTS OF THIS PRIVATE PLACEMENT MEMORANDUM AS LEGAL, TAX OR INVESTMENT ADVICE. LEGAL COUNSEL, ACCOUNTANTS OR INVESTMENT ADVISORS HAVE NOT BEEN ENGAGED ON BEHALF OF PROSPECTIVE INVESTORS AND EACH PROSPECTIVE INVESTOR SHOULD CONSULT ITS OWN LEGAL COUNSEL, ACCOUNTANT OR INVESTMENT ADVISOR AS TO LEGAL, TAX AND RELATED MATTERS CONCERNING ITS INVESTMENT. THE COMPANY IS NOT MAKING ANY REPRESENTATION TO ANY OFFEREE OR PURCHASER OF THESE SECURITIES REGARDING THE LEGALITY OF AN INVESTMENT THEREIN BY SUCH OFFEREE OR PURCHASER UNDER APPLICABLE LAWS. IN MAKING AN INVESTMENT DECISION INVESTORS MUST RELY ON THEIR OWN EXAMINATION OF THE COMPANY AND THE TERMS OF THE OFFERING, INCLUDING THE MERITS AND RISKS INVOLVED.

IRS Circular 230 Disclosure: To ensure compliance with U.S. Treasury Department Circular 230, Investors in the Securities are hereby notified that: (a) any discussion of U.S. Federal tax issues in this document is not intended or written by the Company to be relied upon, and cannot be relied upon by Investors in the Securities, for the purpose of avoiding penalties that may be imposed on Investors in the Securities under the U.S. Internal Revenue Code (the "Code"); (b) such discussion is written in connection with the promotion or marketing of the transactions or matters addressed herein by the Company; and (c) Investors in the Securities should seek advice based on their particular circumstances from their own independent tax advisors.

This Memorandum amends and restates all prior versions, if any, through the latest date shown on the cover page hereof.

FORWARD-LOOKING STATEMENTS AND ASSOCIATED RISK

All statements other than statements of historical fact included in this Private Placement Memorandum, including, without limitation, any statements regarding ICI's anticipated financial position, business strategy and plans and objectives for future operations, are forward-looking statements. When used in this Private Placement Memorandum, words such as "anticipate", "believe", "estimate", "will", "expect", "intend", and similar expressions, as they relate to ICI, identify forward-looking statements under the Private Securities Litigation Reform Act of 1995. Any forward-looking statements are based on the beliefs of ICI, as applicable, as well as assumptions made by, and information currently available to them. Actual results could differ materially from those contemplated by the forward-looking statements as a result of certain factors, such as those disclosed under "RISK FACTORS". Any forward-looking statements reflect the current views of ICI with respect to future events and are subject to these and other risks, uncertainties and assumptions relating to the results of operations of the Company. All subsequent written and oral forward-looking statements attributable to the Company or persons acting on its behalf expressly qualified in their entirety by this paragraph. In light of these and other risks and uncertainties, there can be no assurance that the events predicted in forward looking statements, including without limitation, any projections and/or assumptions, contained in this Private Placement Memorandum will in fact transpire.

OFFERING MEMORANDUM

IMPORTANT NOTICES ABOUT INFORMATION PRESENTED IN THIS MEMORANDUM

The information contained in this Memorandum is available only to “accredited investors” and is furnished for your use as a potential Shareholder of the Company.

By receiving this Memorandum you agree not to transmit, reproduce or make this Memorandum or any related exhibits or documents available to any other person or entity.

If you do not agree to this condition, you will return this Memorandum to the address on the cover, postage pre-paid, within three (3) days of your receipt.

Your failure to keep this Memorandum strictly confidential may cause the Company to incur actual damages of an indeterminable amount, subjecting you to potential legal liability.

Any clerical mistakes or errors in this Memorandum are ministerial in nature and are not a material factual misrepresentation or a material omission of fact.

As there is no minimum offering threshold in this Offering, initial or earlier investors may bear a greater and disproportionate share of the risk factors set forth in this Memorandum than investors who invest later or when the Company is better capitalized (See “Risk Factors”).

This Offering is available only to “accredited investors” as defined by Rule 501(a) of the Securities Act of 1933, as amended (See “Who May Invest”).

We reserve the right to withdraw this Offering at any time and for any or no reason without notice.

This Memorandum does not constitute an offer in any jurisdiction or to any person to whom it is unlawful to make such an offer in such jurisdiction.

An offer may be made only by an authorized representative of the Company and must be accompanied by a copy of this Memorandum including all Exhibits. Unless a FINRA-registered broker-dealer is involved in this Offering, the Securities described herein will be offered by the Company through our Management on a “best efforts” basis in which case such persons will not receive direct compensation based upon such efforts. No dealer, salesman or other person unaffiliated with the Company has been authorized to give you any information or make any representations other than those contained in this Memorandum. If you receive other information, do not rely on it.

Our affairs may have changed materially since the date on the cover of this Memorandum. Neither delivery of this Memorandum nor any transactions made hereunder shall, under any circumstances, create an implication that there has been no material change in our affairs since that date.

You and/or your advisors and representatives may ask questions of, and receive answers from, our Management concerning the terms and conditions of this Offering as well as our overall objectives. We also will endeavor to provide you with any additional information, to the extent we possess such information or can acquire it without unreasonable effort or expense, necessary to substantiate the information set forth in this Memorandum.

Ideal Conceal, Inc.

OFFERING MEMORANDUM

Securities acquired through this Offering may not be transferred without the express written permission of the Company or in the absence of an effective registration statement unless the prospective transferee establishes, to the satisfaction of the Company, that an exemption from registration is available. Any certificates evidencing ownership of securities offered hereby shall bear a restrictive legend to this effect. The securities described herein should be considered a non-liquid, speculative investment. (See "Risk Factors").

IF YOU OR YOUR ADVISOR(S) DESIRE ADDITIONAL INFORMATION, PLEASE CONTACT:



Ideal Conceal, Inc.
4300 School Boulevard
Monticello, Minnesota 55362 USA
Telephone: 888-409-4867
E-mail: captainkirk@idealconceal.com

[THE REMAINDER OF THIS PAGE INTENTIONALLY LEFT BLANK]

OFFERING MEMORANDUM

STATE NOTICES

THE PRESENCE OF A LEGEND FOR ANY GIVEN JURISDICTION REFLECTS ONLY THAT A LEGEND MAY BE REQUIRED BY THAT JURISDICTION AND SHOULD NEITHER BE CONSTRUED TO MEAN AN OFFER OR SALE MAY BE MADE IN ANY PARTICULAR JURISDICTION NOR THAT THE PARTNERSHIP IS SUBJECT TO THE SECURITIES LAWS OF ANY NAMED JURISDICTION. IN THE EVENT ANY CITED STATE-SPECIFIC EXEMPTION IS UNAVAILABLE FOR THE OFFERING FOR WHATEVER REASON, THE PARTNERSHIP NEVERTHELESS CLAIMS EXEMPTION PURSUANT TO SECTION 18(b)(4)(D) OF THE SECURITIES ACT OF 1933, AS AMENDED.

FOR ALABAMA RESIDENTS: THESE SECURITIES MAY ONLY BE OFFERED OR SOLD TO "ACCREDITED INVESTORS" AS DEFINED BY RULE 501(a) OF SEC REGULATION D PURSUANT TO AVAILABLE FEDERAL AND/OR STATE EXEMPTIONS FROM REGISTRATION.

FOR ALASKA RESIDENTS: THESE SECURITIES MAY ONLY BE OFFERED OR SOLD TO "ACCREDITED INVESTORS" AS DEFINED BY RULE 501(a) OF SEC REGULATION D PURSUANT TO AVAILABLE FEDERAL AND/OR STATE EXEMPTIONS FROM REGISTRATION.

FOR ARIZONA RESIDENTS: THESE SECURITIES MAY BE SOLD ONLY TO "ACCREDITED INVESTORS" FOR INVESTMENT AND NOT IN CONNECTION WITH A DISTRIBUTION. INVESTORS MAY NOT RESELL THE SECURITIES UNLESS THE SECURITIES ARE FIRST REGISTERED OR QUALIFY FOR AN EXEMPTION FROM REGISTRATION. THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SEC OR THE ARIZONA CORPORATION COMMISSION NOR HAVE THEY PASSED UPON THE MERITS OF OR OTHERWISE APPROVED THE OFFERING.

FOR ARKANSAS RESIDENTS: THESE SECURITIES MAY ONLY BE OFFERED OR SOLD TO "ACCREDITED INVESTORS" AS DEFINED BY RULE 501(a) OF SEC REGULATION D PURSUANT TO AVAILABLE FEDERAL AND/OR STATE EXEMPTIONS FROM REGISTRATION.

FOR CALIFORNIA RESIDENTS: THESE SECURITIES MAY ONLY BE OFFERED OR SOLD TO "ACCREDITED INVESTORS" AS DEFINED BY RULE 501(a) OF SEC REGULATION D PURSUANT TO AVAILABLE FEDERAL AND/OR STATE EXEMPTIONS FROM REGISTRATION.

FOR COLORADO RESIDENTS: THIS INFORMATION IS DISTRIBUTED PURSUANT TO AN EXEMPTION FOR SMALL OFFERINGS UNDER THE RULES OF THE COLORADO SECURITIES DIVISION. THE SECURITIES DIVISION HAS NEITHER REVIEWED NOR APPROVED ITS FORM AND CONTENT. THE SECURITIES DESCRIBED MAY ONLY BE PURCHASED BY "ACCREDITED INVESTORS" AS DEFINED BY RULE 501(a) OF SEC REGULATION D AND THE RULES OF THE COLORADO SECURITIES DIVISION.

FOR CONNECTICUT RESIDENTS: THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE BANKING COMMISSIONER OF THE STATE OF CONNECTICUT NOR HAS THE COMMISSIONER PASSED UPON THE ACCURACY OR ADEQUANCE OF THE OFFERING. ANY REPRESENTATION TO THE CONTRARY IS UNLAWFUL. THESE SECURITIES ARE AVAILABLE ONLY TO "ACCREDITED INVESTORS" AND HAVE NOT BEEN REGISTERED UNDER THE CONNECTICUT UNIFORM SECURITIES ACT AND THEREFORE CANNOT BE RESOLD UNLESS THEY ARE REGISTERED UNDER SUCH ACT OR UNLESS AN EXEMPTION FROM REGISTRATION IS AVAILABLE.

OFFERING MEMORANDUM

FOR DELAWARE RESIDENTS: THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER THE DELAWARE SECURITIES ACT AND ARE OFFERED PURSUANT TO A CLAIM OF EXEMPTION UNDER SECTION 503 OF THE DELAWARE SECURITIES ACT. THESE SECURITIES CANNOT BE SOLD, TRANSFERRED, OR OTHERWISE DISPOSED OF TO ANY PERSON OR ENTITY UNLESS THEY ARE SUBSEQUENTLY REGISTERED UNDER THE ACT OR AN EXEMPTION FROM REGISTRATION IS AVAILABLE.

FOR FLORIDA RESIDENTS: THESE SECURITIES MAY ONLY BE OFFERED OR SOLD TO "ACCREDITED INVESTORS" AS DEFINED BY RULE 501(a) OF SEC REGULATION D PURSUANT TO AVAILABLE FEDERAL AND/OR STATE EXEMPTIONS FROM REGISTRATION.

FOR GEORGIA RESIDENTS: THESE SECURITIES MAY ONLY BE OFFERED OR SOLD TO "ACCREDITED INVESTORS" AS DEFINED BY RULE 501(a) OF SEC REGULATION D PURSUANT TO AVAILABLE FEDERAL AND/OR STATE EXEMPTIONS FROM REGISTRATION.

FOR HAWAII RESIDENTS: THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED, OR THE HAWAII UNIFORM SECURITIES ACT (MODIFIED), BY REASON OF SPECIFIC EXEMPTIONS THEREUNDER RELATING TO THE FACT THAT IT IS AVAILABLE ONLY TO "ACCREDITED INVESTORS". THESE SECURITIES CANNOT BE SOLD, TRANSFERRED, OR OTHERWISE DISPOSED OF TO ANY PERSON OR ENTITY UNLESS THEY ARE SUBSEQUENTLY REGISTERED OR AN EXEMPTION FROM REGISTRATION IS AVAILABLE.

FOR IDAHO RESIDENTS: THESE SECURITIES MAY ONLY BE OFFERED OR SOLD TO "ACCREDITED INVESTORS" AS DEFINED BY RULE 501(a) OF SEC REGULATION D PURSUANT TO AVAILABLE FEDERAL AND/OR STATE EXEMPTIONS FROM REGISTRATION.

FOR ILLINOIS RESIDENTS: THESE SECURITIES MAY ONLY BE OFFERED OR SOLD TO "ACCREDITED INVESTORS" AS DEFINED BY RULE 501(a) OF SEC REGULATION D PURSUANT TO AVAILABLE FEDERAL AND/OR STATE EXEMPTIONS FROM REGISTRATION.

FOR INDIANA RESIDENTS: THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER THE INDIANA BLUE SKY LAW AND ARE OFFERED PURSUANT TO INDIANA SECURITIES COMMISSION ADMINISTRATIVE ORDER "MODEL ACCREDITED INVESTOR EXEMPTION" (FEBRUARY 27, 1998), AS AMENDED. THESE SECURITIES MAY BE TRANSFERRED OR RESOLD ONLY IF SUBSEQUENTLY REGISTERED OR IF AN EXEMPTION FROM REGISTRATION IS AVAILABLE. INVESTORS SHOULD BE AWARE THAT THEY WILL BE REQUIRED TO BEAR THE FINANCIAL RISKS OF THIS INVESTMENT FOR AN INDEFINITE PERIOD OF TIME.

FOR IOWA RESIDENTS: THESE SECURITIES MAY ONLY BE OFFERED OR SOLD TO "ACCREDITED INVESTORS" AS DEFINED BY RULE 501(a) OF SEC REGULATION D PURSUANT TO AVAILABLE FEDERAL AND/OR STATE EXEMPTIONS FROM REGISTRATION.

FOR KANSAS RESIDENTS: THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED, OR THE KANSAS SECURITIES ACT, BY REASON OF SPECIFIC EXEMPTIONS THEREUNDER CLAIMED PURSUANT TO SECTION 81-5-13 OF THE KANSAS ADMINISTRATIVE REGULATIONS, AS AMENDED. THESE SECURITIES CANNOT BE SOLD, TRANSFERRED, OR OTHERWISE DISPOSED OF TO ANY PERSON OR ENTITY UNLESS THEY ARE SUBSEQUENTLY REGISTERED OR AN EXEMPTION FROM REGISTRATION IS AVAILABLE.]

OFFERING MEMORANDUM

FOR KENTUCKY RESIDENTS: THESE SECURITIES MAY ONLY BE OFFERED OR SOLD TO "ACCREDITED INVESTORS" AS DEFINED BY RULE 501(a) OF SEC REGULATION D PURSUANT TO AVAILABLE FEDERAL AND/OR STATE EXEMPTIONS FROM REGISTRATION.

FOR LOUISIANA RESIDENTS: THESE SECURITIES MAY ONLY BE OFFERED OR SOLD TO "ACCREDITED INVESTORS" AS DEFINED BY RULE 501(a) OF SEC REGULATION D PURSUANT TO AVAILABLE FEDERAL AND/OR STATE EXEMPTIONS FROM REGISTRATION.

FOR MAINE RESIDENTS: THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED, OR THE MAINE UNIFORM SECURITIES ACT OF 2005, BY REASON OF SPECIFIC EXEMPTIONS THEREUNDER CLAIMED PURSUANT TO CHAPTER 537 OF THE RULES OF THE MAINE OFFICE OF SECURITIES. THESE SECURITIES ARE AVAILABLE TO "ACCREDITED INVESTORS" ONLY AND CANNOT BE SOLD, TRANSFERRED, OR OTHERWISE DISPOSED OF TO ANY PERSON OR ENTITY UNLESS THEY ARE SUBSEQUENTLY REGISTERED OR AN EXEMPTION FROM REGISTRATION IS AVAILABLE.

FOR MARYLAND RESIDENTS: THESE SECURITIES MAY ONLY BE OFFERED OR SOLD TO "ACCREDITED INVESTORS" AS DEFINED BY RULE 501(a) OF SEC REGULATION D PURSUANT TO AVAILABLE FEDERAL AND/OR STATE EXEMPTIONS FROM REGISTRATION.

FOR MASSACHUSETTS RESIDENTS: THESE SECURITIES MAY ONLY BE OFFERED OR SOLD TO "ACCREDITED INVESTORS" AS DEFINED BY RULE 501(a) OF SEC REGULATION D PURSUANT TO AVAILABLE FEDERAL AND/OR STATE EXEMPTIONS FROM REGISTRATION.

FOR MICHIGAN RESIDENTS: THESE SECURITIES MAY ONLY BE OFFERED OR SOLD TO "ACCREDITED INVESTORS" AS DEFINED BY RULE 501(a) OF SEC REGULATION D PURSUANT TO AVAILABLE FEDERAL AND/OR STATE EXEMPTIONS FROM REGISTRATION.

FOR MINNESOTA RESIDENTS: THESE SECURITIES MAY ONLY BE OFFERED OR SOLD TO "ACCREDITED INVESTORS" AS DEFINED BY RULE 501(a) OF SEC REGULATION D PURSUANT TO AVAILABLE FEDERAL AND/OR STATE EXEMPTIONS FROM REGISTRATION.

FOR MISSISSIPPI RESIDENTS: THESE SECURITIES MAY ONLY BE OFFERED OR SOLD TO "ACCREDITED INVESTORS" AS DEFINED BY RULE 501(a) OF SEC REGULATION D PURSUANT TO AVAILABLE FEDERAL AND/OR STATE EXEMPTIONS FROM REGISTRATION.

FOR MISSOURI RESIDENTS: THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED, OR THE MISSOURI SECURITIES ACT OF 2003, AS AMENDED, BY REASON OF SPECIFIC EXEMPTIONS THEREUNDER CLAIMED PURSUANT TO 15 CSR 30-54-215 RELATING TO THE AVAILABILITY OF THE OFFERING TO "ACCREDITED INVESTORS" ONLY. THESE SECURITIES CANNOT BE SOLD, TRANSFERRED, OR OTHERWISE DISPOSED OF TO ANY PERSON OR ENTITY UNLESS THEY ARE SUBSEQUENTLY REGISTERED OR AN EXEMPTION FROM REGISTRATION IS AVAILABLE.

FOR MONTANA RESIDENTS: THESE SECURITIES MAY ONLY BE OFFERED OR SOLD TO "ACCREDITED INVESTORS" AS DEFINED BY RULE 501(a) OF SEC REGULATION D PURSUANT TO AVAILABLE FEDERAL AND/OR STATE EXEMPTIONS FROM REGISTRATION.

OFFERING MEMORANDUM

FOR NEBRASKA RESIDENTS: THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED, OR THE SECURITIES ACT OF NEBRASKA, AS AMENDED, BY REASON OF SPECIFIC EXEMPTIONS CLAIMED THEREUNDER DUE TO THE AVAILABILITY OF THE OFFERING TO "ACCREDITED INVESTORS" ONLY AS PER SECTION 8-1111.8 OF SAID ACT. THESE SECURITIES CANNOT BE SOLD, TRANSFERRED, OR OTHERWISE DISPOSED OF TO ANY PERSON OR ENTITY UNLESS THEY ARE SUBSEQUENTLY REGISTERED OR AN EXEMPTION FROM REGISTRATION IS AVAILABLE.

FOR NEVADA RESIDENTS: THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED, OR THE NEVADA SECURITIES ACT, AS AMENDED, BY REASON OF SPECIFIC EXEMPTIONS CLAIMED THEREUNDER RELATING TO THE AVAILABILITY OF THE OFFERING TO "ACCREDITED INVESTORS" ONLY AS PER SECTION 90.536 OF THE NEVADA ADMINISTRATIVE CODE. THESE SECURITIES CANNOT BE SOLD, TRANSFERRED, OR OTHERWISE DISPOSED OF TO ANY PERSON OR ENTITY UNLESS THEY ARE SUBSEQUENTLY REGISTERED OR AN EXEMPTION FROM REGISTRATION IS AVAILABLE.

FOR NEW HAMPSHIRE RESIDENTS: THESE SECURITIES MAY ONLY BE OFFERED OR SOLD TO "ACCREDITED INVESTORS" AS DEFINED BY RULE 501(a) OF SEC REGULATION D PURSUANT TO AVAILABLE FEDERAL AND/OR STATE EXEMPTIONS FROM REGISTRATION.

FOR NEW JERSEY RESIDENTS: THE ATTORNEY GENERAL OF THE STATE OF NEW JERSEY HAS NOT PASSED ON OR ENDORSED THE MERITS OF THIS OFFERING. THE FILING OF THE WITHIN OFFERING WITH THE BUREAU OF SECURITIES DOES NOT CONSTITUTE APPROVAL OF THE ISSUE OR THE SALE THEREOF BY THE BUREAU OF SECURITIES OR THE DEPARTMENT OF LAW AND PUBLIC SAFETY OF THE STATE OF NEW JERSEY. ANY REPRESENTATION TO THE CONTRARY IS UNLAWFUL. THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED, OR THE NEW JERSEY SECURITIES ACT, AS AMENDED, BY REASON OF SPECIFIC EXEMPTIONS CLAIMED THEREUNDER RELATING TO THE AVAILABILITY OF THE OFFERING TO "ACCREDITED INVESTORS" ONLY AS PER NEW JERSEY SECURITIES BUREAU ADMINISTRATIVE ORDER DATED MARCH 24, 1998. THESE SECURITIES CANNOT BE SOLD, TRANSFERRED, OR OTHERWISE DISPOSED OF TO ANY PERSON OR ENTITY UNLESS THEY ARE SUBSEQUENTLY REGISTERED OR AN EXEMPTION FROM REGISTRATION IS AVAILABLE.

FOR NEW MEXICO RESIDENTS: IN MAKING AN INVESTMENT DECISION, INVESTORS MUST RELY ON THEIR OWN EXAMINATION OF THE ISSUER AND THE TERMS OF THE OFFERING, INCLUDING THE MERITS AND RISKS INVOLVED. THESE SECURITIES HAVE NOT BEEN RECOMMENDED BY ANY FEDERAL OR STATE SECURITIES COMMISSION OR REGULATORY AUTHORITY. FURTHERMORE, THE FOREGOING AUTHORITIES HAVE NOT CONFIRMED THE ACCURACY OR DETERMINED THE ADEQUACY OF THIS DOCUMENT. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE. THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED, OR THE NEW MEXICO SECURITIES ACT, AS AMENDED, BY REASON OF SPECIFIC EXEMPTIONS CLAIMED THEREUNDER RELATING TO THE AVAILABILITY OF THE OFFERING TO "ACCREDITED INVESTORS" ONLY IN ACCORDANCE WITH SECTION 58-13B-28E OF SAID ACT AND SECTION 12.11.12.20 OF THE NEW MEXICO ADMINISTRATIVE CODE. THESE SECURITIES CANNOT BE SOLD, TRANSFERRED, OR OTHERWISE DISPOSED OF TO ANY PERSON OR ENTITY UNLESS THEY ARE SUBSEQUENTLY REGISTERED OR AN EXEMPTION FROM REGISTRATION IS AVAILABLE.

OFFERING MEMORANDUM

FOR NEW YORK RESIDENTS: THESE SECURITIES MAY ONLY BE OFFERED OR SOLD TO "ACCREDITED INVESTORS" AS DEFINED BY RULE 501(a) OF SEC REGULATION D PURSUANT TO AVAILABLE FEDERAL AND/OR STATE EXEMPTIONS FROM REGISTRATION.

FOR NORTH CAROLINA RESIDENTS: THESE SECURITIES MAY ONLY BE OFFERED OR SOLD TO "ACCREDITED INVESTORS" AS DEFINED BY RULE 501(a) OF SEC REGULATION D PURSUANT TO AVAILABLE FEDERAL AND/OR STATE EXEMPTIONS FROM REGISTRATION.

FOR NORTH DAKOTA RESIDENTS: THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES COMMISSIONER OF THE STATE OF NORTH DAKOTA NOR HAS THE COMMISSIONER PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PROSPECTUS. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE. THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED, OR THE NORTH DAKOTA SECURITIES ACT, AS AMENDED, BY REASON OF SPECIFIC EXEMPTIONS THEREUNDER CLAIMED PURSUANT TO SECTION 10-04-06(17) OF THE NORTH DAKOTA CENTURY CODE (N.D.C.C.) DUE TO THE AVAILABILITY OF THE OFFERING TO "ACCREDITED INVESTORS" ONLY. THESE SECURITIES CANNOT BE SOLD, TRANSFERRED, OR OTHERWISE DISPOSED OF TO ANY PERSON OR ENTITY UNLESS THEY ARE SUBSEQUENTLY REGISTERED OR AN EXEMPTION FROM REGISTRATION IS AVAILABLE.

FOR OHIO RESIDENTS: THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED, OR THE OHIO SECURITIES ACT, AS AMENDED, BY REASON OF SPECIFIC EXEMPTIONS CLAIMED THEREUNDER RELATING TO THE AVAILABILITY OF THE OFFERING TO "ACCREDITED INVESTORS" ONLY AS PER SECTION 1707.03(Y) OF THE OHIO REVISED CODE. THESE SECURITIES CANNOT BE SOLD, TRANSFERRED, OR OTHERWISE DISPOSED OF TO ANY PERSON OR ENTITY UNLESS THEY ARE SUBSEQUENTLY REGISTERED OR AN EXEMPTION FROM REGISTRATION IS AVAILABLE.

FOR OKLAHOMA RESIDENTS: THESE SECURITIES MAY ONLY BE OFFERED OR SOLD TO "ACCREDITED INVESTORS" AS DEFINED BY RULE 501(a) OF SEC REGULATION D PURSUANT TO AVAILABLE FEDERAL AND/OR STATE EXEMPTIONS FROM REGISTRATION.

FOR PENNSYLVANIA RESIDENTS: THE UNITS OFFERED HEREBY HAVE NOT BEEN REGISTERED UNDER SECTION 201 OF THE PENNSYLVANIA SECURITIES ACT OF 1972, AS AMENDED, AND ARE ONLY AVAILABLE TO "ACCREDITED INVESTORS" AS PER SECTION 203(t) OF SAID ACT. THESE SECURITIES MAY BE RESOLD BY RESIDENTS OF PENNSYLVANIA ONLY IF REGISTERED PURSUANT TO THE PROVISIONS OF SAID ACT OR IF AN EXEMPTION FROM REGISTRATION IS AVAILABLE. EACH PERSON WHO ACCEPTS AN OFFER TO PURCHASE SECURITIES EXEMPTED FROM REGISTRATION DIRECTLY FROM AN ISSUER OR AFFILIATE OF AN ISSUER, SHALL HAVE THE RIGHT TO WITHDRAW HIS ACCEPTANCE WITHOUT INCURRING ANY LIABILITY TO THE SELLER, UNDERWRITER (IF ANY), OR ANY OTHER PERSON WITHIN TWO BUSINESS DAYS FROM THE DATE OF RECEIPT BY THE ISSUER OF HIS WRITTEN BINDING CONTRACT OF PURCHASE OR, IN THE CASE OF A TRANSACTION IN WHICH THERE IS NO WRITTEN BINDING CONTRACT OF PURCHASE, WITHIN TWO BUSINESS DAYS AFTER HE MAKES THE INITIAL PAYMENT FOR THE SECURITIES BEING OFFERED. NEITHER THE PENNSYLVANIA SECURITIES COMMISSION NOR ANY OTHER AGENCY HAS PASSED ON OR ENDORSED THE MERITS OF THIS OFFERING, AND ANY REPRESENTATION TO THE CONTRARY IS UNLAWFUL. PENNSYLVANIA SUBSCRIBERS MAY NOT SELL THEIR SECURITIES INTERESTS FOR ONE YEAR FROM THE DATE OF PURCHASE IF SUCH A SALE WOULD VIOLATE SECTION 203(d) OF THE PENNSYLVANIA SECURITIES ACT.

OFFERING MEMORANDUM

FOR RHODE ISLAND RESIDENTS: THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED, OR THE RHODE ISLAND SECURITIES ACT, AS AMENDED, BY REASON OF SPECIFIC EXEMPTIONS THEREUNDER CLAIMED PURSUANT TO RULE 403(c)-1 OF THE REGULATIONS OF THE RHODE ISLAND DIVISION OF SECURITIES DUE TO THE AVAILABILITY OF THE OFFERING TO “ACCREDITED INVESTORS” ONLY. THESE SECURITIES CANNOT BE SOLD, TRANSFERRED, OR OTHERWISE DISPOSED OF TO ANY PERSON OR ENTITY UNLESS THEY ARE SUBSEQUENTLY REGISTERED OR AN EXEMPTION FROM REGISTRATION IS AVAILABLE.

FOR SOUTH CAROLINA RESIDENTS: THESE SECURITIES ARE OFFERED PURSUANT TO A CLAIM OF EXEMPTION UNDER ONE OR MORE SECURITIES ACTS, INCLUDING, BUT NOT LIMITED TO, EXEMPTIONS AVAILABLE UNDER THE SOUTH CAROLINA UNIFORM SECURITIES ACT OF 2005, AS AMENDED, PURSUANT TO SOUTH CAROLINA SECURITIES DIVISION ORDER 97018 DUE TO THE AVAILABILITY OF THE OFFERING TO “ACCREDITED INVESTORS” ONLY. IN MAKING AN INVESTMENT DECISION INVESTORS MUST RELY ON THEIR OWN EXAMINATION OF THE PERSON OR ENTITY CREATING THE SECURITIES AND TERMS OF THE OFFERING, INCLUDING THE MERITS AND RISKS INVOLVED. THESE SECURITIES HAVE NOT BEEN RECOMMENDED BY ANY FEDERAL OR STATE SECURITIES COMMISSION OR REGULATORY AUTHORITY. FURTHERMORE, THE FOREGOING AUTHORITIES HAVE NOT CONFIRMED THE ACCURACY OR DETERMINED THE ADEQUACY OF THIS DOCUMENT. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE. THESE SECURITIES ARE SUBJECT TO RESTRICTIONS ON TRANSFERABILITY AND RESALE AND MAY NOT BE TRANSFERRED OR RESOLD EXCEPT AS PERMITTED UNDER THE SECURITIES ACT OF 1933, AS AMENDED, AND THE APPLICABLE STATE SECURITIES LAWS, PURSUANT TO REGISTRATION OR EXEMPTION THEREFROM. INVESTORS SHOULD BE AWARE THAT THEY WILL BE REQUIRED TO BEAR THE FINANCIAL RISKS OF THIS INVESTMENT FOR AN INDEFINITE PERIOD OF TIME.

FOR SOUTH DAKOTA RESIDENTS: THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED, OR THE SOUTH DAKOTA UNIFORM SECURITIES ACT OF 2002, AS AMENDED, BY REASON OF SPECIFIC EXEMPTIONS THEREUNDER CLAIMED PURSUANT TO SECTION 20:08:07:29 OF SOUTH DAKOTA ADMINISTRATIVE RULES DUE TO THE AVAILABILITY OF THE OFFERING TO “ACCREDITED INVESTORS” ONLY. THESE SECURITIES CANNOT BE SOLD, TRANSFERRED, OR OTHERWISE DISPOSED OF TO ANY PERSON OR ENTITY UNLESS THEY ARE SUBSEQUENTLY REGISTERED OR AN EXEMPTION FROM REGISTRATION IS AVAILABLE.

FOR TENNESSEE RESIDENTS: THESE SECURITIES MAY ONLY BE OFFERED OR SOLD TO “ACCREDITED INVESTORS” AS DEFINED BY RULE 501(a) OF SEC REGULATION D PURSUANT TO AVAILABLE FEDERAL AND/OR STATE EXEMPTIONS FROM REGISTRATION.

FOR TEXAS RESIDENTS: THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED, OR THE TEXAS SECURITIES ACT, AS AMENDED, BY REASON OF SPECIFIC EXEMPTIONS CLAIMED THEREUNDER DUE TO THE AVAILABILITY OF THE OFFERING TO “ACCREDITED INVESTORS” ONLY AS PER RULE 139.19 OF THE TEXAS ADMINISTRATIVE CODE. THESE SECURITIES CANNOT BE SOLD, TRANSFERRED, OR OTHERWISE DISPOSED OF TO ANY PERSON OR ENTITY UNLESS THEY ARE SUBSEQUENTLY REGISTERED OR AN EXEMPTION FROM REGISTRATION IS AVAILABLE. THE INVESTMENT IS SUITABLE IF IT DOES NOT EXCEED 10% OF THE INVESTOR’S NET WORTH.

FOR UTAH RESIDENTS: THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED, OR THE UTAH UNIFORM SECURITIES ACT, AS AMENDED, BY REASON OF SPECIFIC

OFFERING MEMORANDUM

EXEMPTIONS CLAIMED THEREUNDER DUE TO THE AVAILABILITY OF THE OFFERING TO "ACCREDITED INVESTORS" ONLY PURSUANT TO RULE R164-14-25s OF THE UTAH ADMINISTRATIVE CODE. THESE SECURITIES CANNOT BE SOLD, TRANSFERRED, OR OTHERWISE DISPOSED OF TO ANY PERSON OR ENTITY UNLESS THEY ARE SUBSEQUENTLY REGISTERED OR AN EXEMPTION FROM REGISTRATION IS AVAILABLE.

FOR VERMONT RESIDENTS: INVESTMENT IN THESE SECURITIES INVOLVES SIGNIFICANT RISKS AND IS SUITABLE ONLY FOR PERSONS WHO HAVE NO NEED FOR IMMEDIATE LIQUIDITY IN THEIR INVESTMENT AND WHO CAN BEAR THE ECONOMIC RISK OF A LOSS OF THEIR ENTIRE INVESTMENT. INVESTORS SHOULD BE AWARE THAT THEY MAY BE REQUIRED TO BEAR THE FINANCIAL RISKS OF THIS INVESTMENT FOR AN INDEFINITE PERIOD OF TIME. IN MAKING AN INVESTMENT DECISION INVESTORS MUST RELY ON THEIR OWN EXAMINATION OF THE ISSUER AND THE TERMS OF THE OFFERING INCLUDING THE MERITS AND RISKS INVOLVED. THESE SECURITIES HAVE NOT BEEN RECOMMENDED BY ANY FEDERAL OR STATE SECURITIES COMMISSION OR REGULATORY AUTHORITY. FURTHERMORE, THE FOREGOING AUTHORITIES HAVE NOT CONFIRMED THE ACCURACY OR DETERMINED THE ADEQUACY OF THIS DOCUMENT. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE. THESE SECURITIES ARE SUBJECT TO RESTRICTIONS ON TRANSFERABILITY AND RESALE AND MAY NOT BE TRANSFERRED OR RESOLD EXCEPT AS PERMITTED UNDER THE SECURITIES ACT OF 1933 AND THE VERMONT SECURITIES ACT, PURSUANT TO REGISTRATION OR EXEMPTION THEREFROM. THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED, OR THE VERMONT SECURITIES ACT, AS AMENDED, BY REASON OF SPECIFIC EXEMPTIONS CLAIMED THEREUNDER DUE TO THE AVAILABILITY OF THE OFFERING TO "ACCREDITED INVESTORS" ONLY PURSUANT TO THE ORDER ISSUED UNDER SECTION 4204(a)(15) OF SAID ACT BY THE COMMISSIONER OF BANKING, INSURANCE, SECURITIES AND HEALTHCARE ADMINISTRATION OF THE STATE OF VERMONT ON JULY 10, 2000.

FOR VIRGINIA RESIDENTS: THESE SECURITIES ARE BEING ISSUED PURSUANT TO A CLAIM OF EXEMPTION FROM THE REGISTRATION AND QUALIFICATION PROVISIONS OF FEDERAL AND STATE SECURITIES LAWS AND SHALL NOT BE SOLD OR TRANSFERRED WITHOUT COMPLIANCE WITH THE REGISTRATION OR QUALIFICATION PROVISIONS OF APPLICABLE FEDERAL AND STATE SECURITIES LAWS OR APPLICABLE EXEMPTIONS THEREFROM. THESE SECURITIES ARE ONLY AVAILABLE TO "ACCREDITED INVESTORS" PURSUANT TO 21 V.A.C. 5-40-140.

FOR WASHINGTON RESIDENTS: THIS OFFERING HAS NOT BEEN REVIEWED OR APPROVED BY THE WASHINGTON SECURITIES ADMINISTRATOR AND THE SECURITIES OFFERED HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF WASHINGTON. THE ISSUER IS CLAIMING AN EXEMPTION FROM REGISTRATION PURSUANT TO SECTION 460-44A-300 OF THE WASHINGTON ADMINISTRATIVE CODE WHICH PROVIDES AN EXEMPTION FOR OFFERINGS MADE AVAILABLE ONLY TO "ACCREDITED INVESTORS". NO DETERMINATION HAS BEEN MADE AS TO WHETHER THE ISSUER QUALIFIES FOR THIS EXEMPTION. THESE SECURITIES MAY BE TRANSFERRED OR RESOLD BY RESIDENTS OF WASHINGTON ONLY IF REGISTERED PURSUANT TO THE PROVISIONS OF THE ACT OR IF AN EXEMPTION FROM REGISTRATION IS AVAILABLE. THE INVESTOR MUST RELY ON THE INVESTOR'S OWN EXAMINATION OF THE PERSON OR ENTITY CREATING THE SECURITIES AND THE TERMS OF THE OFFERING, INCLUDING THE MERITS AND RISKS INVOLVED, IN MAKING AN INVESTMENT DECISION ON THESE SECURITIES.

FOR WEST VIRGINIA RESIDENTS: THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED, OR THE SECURITIES ACT OF WEST VIRGINIA, AS AMENDED, BY REASON OF SPECIFIC EXEMPTIONS CLAIMED THEREUNDER DUE TO THE AVAILABILITY OF THE OFFERING TO

OFFERING MEMORANDUM

“ACCREDITED INVESTORS” ONLY AS PER THE WEST VIRGINIA SECURITIES COMMISSIONER’S ORDER PROMULGATING PROCEDURES FOR IMPLEMENTATION OF AN ACCREDITED INVESTOR EXEMPTION DATED MARCH 29, 1999. THESE SECURITIES CANNOT BE SOLD, TRANSFERRED, OR OTHERWISE DISPOSED OF TO ANY PERSON OR ENTITY UNLESS THEY ARE SUBSEQUENTLY REGISTERED OR AN EXEMPTION FROM REGISTRATION IS AVAILABLE.

FOR WISCONSIN RESIDENTS: THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED, OR THE WISCONSIN UNIFORM SECURITIES LAW, BY REASON OF SPECIFIC EXEMPTIONS CLAIMED THEREUNDER RELATING TO THE AVAILABILITY OF THE OFFERING TO “ACCREDITED INVESTORS” ONLY (SECTION 551.23(8)(g), WISCONSIN STATUTES). THESE SECURITIES CANNOT BE SOLD, TRANSFERRED, OR OTHERWISE DISPOSED OF TO ANY PERSON OR ENTITY UNLESS THEY ARE SUBSEQUENTLY REGISTERED OR AN EXEMPTION FROM REGISTRATION IS AVAILABLE.

FOR WYOMING RESIDENTS: THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED, OR THE WYOMING UNIFORM SECURITIES ACT, BY REASON OF SPECIFIC EXEMPTIONS CLAIMED THEREUNDER DUE TO THE AVAILABILITY OF THE OFFERING TO “ACCREDITED INVESTORS” ONLY AS PER CHAPTER 9 SECTION 3 OF THE WYOMING SECURITIES DIVISION REGULATIONS. THESE SECURITIES CANNOT BE SOLD, TRANSFERRED, OR OTHERWISE DISPOSED OF TO ANY PERSON OR ENTITY UNLESS THEY ARE SUBSEQUENTLY REGISTERED OR AN EXEMPTION FROM REGISTRATION IS AVAILABLE. THE INVESTMENT SHOULD NOT EXCEED 20% OF THE INVESTOR’S NET WORTH.

FOR RESIDENTS OF ALL STATES / JURISDICTIONS: THIS OFFERING IS NOT AVAILABLE TO YOU UNLESS (1) YOU ARE AN ACCREDITED INVESTOR, (2) YOUR STATE OR JURISDICTION RECOGNIZES AN EXEMPTION FROM REGISTRATION IN GENERAL ACCORD WITH THE MODEL ACCREDITED INVESTOR EXEMPTION (MAIE) AS ADOPTED BY THE NORTH AMERICAN SECURITIES ADMINISTRATORS ASSOCIATION (NASAA), AND/OR (3) A FEDERAL EXEMPTION IS AVAILABLE PURSUANT TO SECTION 18(b)(4)(D) OF THE SECURITIES ACT OF 1933, AS AMENDED.

WHO MAY INVEST

To invest in this Offering, you must represent in writing that:

- a. You accept the terms of this Memorandum;
- b. You are acquiring such securities for your own account, and not with a view to resale or distribution;
- c. Your overall commitment to invest is not disproportionate to your net worth, and your capital contribution and/or loan to the Company will not cause such overall commitment to become excessive;
- d. You can bear the economic risk of your investment in the Company’s Securities for an indefinite period of time, and can at the present time afford a total loss of your investment;

OFFERING MEMORANDUM

- e. You have thoroughly read and understand the terms of this Memorandum (including all Exhibits) and agree to be bound thereto;
- f. You understand and accept the risks associated with the Company's activities; and
- g. You are an "Accredited Investor" as defined by Rule 501(a) of the Securities Act of 1933, as amended (the "Act"). You are deemed an "Accredited Investor" if:
 - You are a natural person whose individual net worth (not including of the value of your primary residence), or joint net worth with your spouse, presently exceeds \$1,000,000;
 - You are a natural person who had an individual income in excess of \$200,000 in each of the two most recent years or joint income with your spouse in excess of \$300,000 in each of those years and you reasonably expect reaching the same income level in the current year;
 - You are a corporation, partnership, limited liability company, or other entity in which all of the equity owners are "Accredited Investors" (each meeting at least one of these suitability requirements);
 - You are a trust with total assets in excess of \$5,000,000 and was not formed for the specific purpose of investing in a Debenture, the trustee of which has such knowledge and experience in financial and business matters that it is capable of evaluating the merits and risks of investing in a Debenture;
 - You are either a bank, savings and loan association or other financial institution; a registered securities broker or securities dealer; an insurance company; a registered investment company or business development company; a licensed Small Business Investment Company; or a private business development company;
 - You are a state-sponsored pension plan with total assets in excess of \$5,000,000;
 - You are an employee benefit plan which either (a) has a fiduciary that is a bank, savings and loan association, insurance company, or registered investment adviser; (b) has total assets in excess of \$5,000,000; or (c) is a self-directed plan and investment decisions are made solely by persons that are "Accredited Investors" (meeting at least one of the listed suitability requirements);
 - You are a non-profit organization described in section 501(c)(3) of the Internal Revenue Code that was not formed for the specific purpose of acquiring Debentures and have total assets in excess of \$5,000,000; or
 - You are a director, executive officer, or Affiliate control-person of the Company.

If you are not an "Accredited Investor" as defined above, or if we are unable to verify your status as such, then you may not invest.

Ideal Conceal, Inc.

OFFERING MEMORANDUM

These general standards represent the minimum requirements for you to subscribe to the terms of this Offering and do not necessarily mean if you meet all of these requirements that your subscription shall be accepted by the Company. We reserve the right to withdraw this Offering and/or adjust the foregoing standards in our sole discretion for any or no reason without notice.

[THE REMAINDER OF THIS PAGE INTENTIONALLY LEFT BLANK]

OFFERING MEMORANDUM

TABLE OF CONTENTS

IMPORTANT NOTICES ABOUT INFORMATION PRESENTED IN THIS MEMORANDUM.....	vi
STATE NOTICES	vii
WHO MAY INVEST	xv
TABLE OF CONTENTS.....	xviii
SOURCES OF INFORMATION	5
REPRESENTATIONS	5
RISK FACTORS	6
CAUTIONARY NOTE REGARDING FORWARD-LOOKING STATEMENTS	28
DESCRIPTION OF BUSINESS.....	28
COMPETITION	31
USE OF PROCEEDS	31
DESCRIPTION OF PROPERTY	31
MATERIAL AGREEMENTS	32
COMPENSATION.....	35
CONFLICTS OF INTEREST	36
RELATED PARTY TRANSACTIONS.....	37
BYLAWS.....	37
DESCRIPTION OF SECURITIES.....	37
DESCRIPTION OF STOCK OPTION INCENTIVE PLAN	37
CAPITALIZATION AND INDEBTEDNESS	38
DILUTION	39
PLAN OF DISTRIBUTION.....	39
TRANSFER RESTRICTIONS	40
FINANCIAL INFORMATION	40
CERTAIN U.S. INCOME TAX CONSIDERATIONS.....	40
LEGAL PROCEEDINGS.....	41
SELECT DEFINITIONS	41
WHERE TO OBTAIN MORE INFORMATION.....	44

EXHIBITS:

- A: COPY OF ARTICLES OF INCORPORATION
- B: COPY OF BYLAWS
- C: FINANCIAL INFORMATION
- D: SUBSCRIPTION INFORMATION & INSTRUCTION

Ideal Conceal, Inc.

OFFERING MEMORANDUM



Ideal Conceal, Inc.

Shares of Common Stock

SUMMARY OF OFFERING TERMS*

* NOTICE: The following statements relating to the Securities offered by the Company are summaries, do not purport to be complete, and are subject to and qualified in their entirety by reference to such provisions in the Memorandum or to other documents referenced in the Memorandum. *NOTE: This summary alone is not the Memorandum and does not constitute an offer to sell the Securities of the Company. An offer may be made only by an authorized representative of the Company and the recipient must receive a complete, original, numbered Memorandum, including all Exhibits. PLEASE READ THE MEMORANDUM.

- The Company Ideal Conceal, Inc., a Minnesota corporation (“we”, “our”, “us”, “ICI”, or the “Company”), is a firearm manufacturing company. Our principal place of business is located at 4300 School Boulevard, Monticello, Minnesota 55362 USA. Our main telephone number is 888-409-4867. General e-mail inquiries may be sent to captainkirk@idealconceal.com.
- Our Products Our main product is known as the “Cellphone Pistol”, a cell-phone-sized firearm intended for customers who seek to legally carry a firearm for personal or self-defense in a concealed, discreet manner. Our mission to be sure that our customers have a dependable way to carry and defend themselves without the concern that comes with the operation of a traditional pistol, while providing the greatest concealment option on the market. We believe a pistol that is similar in dimension to a cellphone and that “hides in plain sight” is one of the best ways to allow more citizens to defend themselves against violence and terror. We may also develop and sell other caliber pistols along with accessories and holster for added revenue. There can be no assurance these objectives will be achieved. (See “Risk Factors”, and “Description of Business”).
- The Offering We are offering up to 500,000 Shares of our Common Stock (“Shares”, “Equity”, or the “Securities”) only to “accredited investors” (“you”, “your”, or the “Investor(s)”) on a “best efforts” basis in accordance with the terms of our Offering Memorandum (the “Memorandum”):
- Maximum Offering: \$1,500,000 (1)

FOOTNOTES:

(1) May be expanded \$2,000,000 in the Company’s sole discretion without notice.

OFFERING MEMORANDUM

- No Minimum Offering (2)
- Minimum Subscription: \$25,000 (3) (4)

This Offering is being made only to “accredited investors” pursuant to Section 4(a)(5) and/or Rule 506(c) of Regulation D promulgated under the Securities Act of 1933, as amended (the “Act”), and/or other applicable federal and state law exemptions from registration (this “Offering”).

Type of Securities	<p><u>Shares of Common Stock:</u> The Shares of Common Stock (the “Shares”) have standard voting rights and are entitled to share in dividends when or if declared by the board of directors subordinate to any preferred shares and provided the Company’s debts and other obligations have been satisfied and/or are current.</p> <p>We also reserve the right to issue securities of any kind at any time on terms other than the terms set forth in the Memorandum.</p>
Voting Rights	<p>The Shares of Common Stock have voting rights (i.e., one (1) vote per Share). For a more complete description of voting rights, see the section of the Memorandum entitled “Description of Securities” and the Company’s Bylaws attached hereto as an Exhibit.</p>
Capitalization	<p>There are presently 5,000,000 Shares in the Company issued and outstanding out of a total of 10,000,000 Shares authorized.</p> <p>If this Offering is fully subscribed (i.e., all 500,000 Shares), Subscribers shall own 9.1% of the Company’s equity and existing Shareholders will own the remaining 90.9%.</p> <p>Information regarding the capitalization of the Company is set forth in the Memorandum under the section entitled “Capitalization and Indebtedness”.</p>
Investor Suitability	<p>To invest in the Company you must, among other things, represent in writing that you are an “Accredited Investor” as defined by Rule 501(a) of the Securities Act of 1933, as amended (the “Act”).</p>
Use of Proceeds	<p>General working capital, including the development and operation of our business plan. See “Use of Proceeds” and “Description of Business”.</p>
Pricing	<p>The pricing and terms of the Shares has been set arbitrarily by the Company and bear no relationship to the Company’s actual book value.</p>
Instructions	<p>To subscribe, you must:</p> <ol style="list-style-type: none">1. Read the Memorandum in its entirety;

(2) No minimum number or amount of securities need to be sold in order for us to utilize the proceeds of this offering. Your invested funds will not be escrowed and will become available to the Company for immediate use.

(3) May be waived in the Company’s sole discretion.

(4) Offered at \$3.00 per Share. \$25,000 purchases 75,000 Shares.

OFFERING MEMORANDUM

2. Complete, date and sign the following documents:
 - (a) Suitability Questionnaire; and
 - (b) Subscription Agreement.
3. Deliver the above documents together with a check payable to "ICI" to the following address:

Ideal Conceal, Inc.
4300 School Boulevard
Monticello, Minnesota 55362 USA
Telephone: 888-409-4867
E-mail: captainkirk@idealconceal.com

If you are conducting a bank wire, please call us for wiring instructions.

*Notice

The foregoing summary is qualified in its entirety by the Ideal Conceal, Inc. ("we", "our", "us", "ICI", or the "Company") Offering Memorandum as may be amended or supplemented from time to time (the "Memorandum") which contains more complete information including risk factors. This summary also contains forward-looking statements and hypothetical economic forecasts that may not be realized. By receiving or viewing this summary, you acknowledge and agree not to rely upon it in making an investment decision. Please read the Memorandum. By receiving or viewing this summary, you acknowledge and agree that (i) all of the information contained herein is subject to confidentiality between yourself and the Company and/or its Affiliates; (ii) you will not copy, reproduce or distribute this summary or the Memorandum, in whole or in part to any person or party without the prior written consent of the Company; (iii) in the event you do not invest you will return this summary and the Memorandum as soon as practicable to the Company, together with any other summary relating to the Company or its Affiliates in your possession. This summary does not constitute or form a part of any offer to sell or solicitation to buy securities nor shall it or any part of it form the basis of any contract or commitment whatsoever. Without limiting the foregoing, this summary does not constitute an offer or solicitation in any jurisdiction in which such an offer or solicitation is not permitted under applicable law or to any person or entity who is not an "Accredited Investor" as defined under Rule 501(a) of the Securities Act of 1933, as amended or who does not possess the qualifications described in the Memorandum. PLEASE READ THE MEMORANDUM.

Ideal Conceal, Inc.

OFFERING MEMORANDUM

For More Information

If you or your advisor(s) need additional information, and/or to obtain a copy of the Memorandum, please contact us:



IDEAL CONCEAL, INC.
4300 School Boulevard
Monticello, Minnesota 55362 USA
Telephone: 888-409-4867
E-mail: captainkirk@idealconceal.com

[THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

OFFERING MEMORANDUM

SOURCES OF INFORMATION

This Memorandum contains summaries of and references to certain documents which are believed to be accurate and reliable. Complete information concerning these documents is available for your inspection or your duly authorized financial consultants and advisors. All documents relating to the Company, our objectives and our current activities will be made available to you or your representatives at our offices by appointment. In some cases, a confidentiality agreement must be signed. Our Management is available by telephone or by appointment to provide answers to questions concerning our current plans. NO REPRESENTATIVE HAS BEEN AUTHORIZED TO GIVE YOU ANY INFORMATION OTHER THAN THAT SET FORTH IN THIS MEMORANDUM.

REPRESENTATIONS

This Memorandum has been prepared to provide you with information concerning the risk factors, terms and proposed activities of the Company and to help you make an informed decision before subscribing for the Shares. However, neither the delivery of this Memorandum to you nor any transaction made hereunder shall create any implication that there has been no change in our affairs since the date on the cover of this Memorandum. Also, there are terms used throughout this Memorandum which may be unfamiliar to some readers. Please refer to the definitions at the end of this Memorandum.

Any clerical mistakes or errors in this Memorandum are ministerial in nature and are not a material factual misrepresentation or a material omission of fact.

The Company has not retained independent counsel for prospective investors in this Offering. Attorneys assisting in the preparation of this Memorandum represent only the Company and do not represent any individual shareholder, officer, director, manager, investor, note holder, or prospective investor.

This Memorandum does not constitute an offer or solicitation to anyone in any state or jurisdiction in which such an offer or solicitation is not authorized. Any reproduction or distribution of this Memorandum in whole or in part or the divulgence of any of its contents without our prior written consent is strictly prohibited. By accepting delivery hereof, you agree to return this Memorandum and all associated documents to the Company to the address on the cover unless you subscribe for the Shares.

We reserve the right to withdraw this Offering in our sole discretion for any or no reason.

The Company's Securities described in this Memorandum are offered in reliance upon an exemption from registration under the Securities Act of 1933, as amended, and other applicable federal and state law exemptions. Accordingly, the Shares are deemed "restricted securities" as such term is defined under federal and state securities laws, and cannot be subsequently sold or transferred without registration or reliance, to the satisfaction of counsel for the combined Company, that an exemption from registration is available. You should be aware that no market for the Shares presently exists and there can be no assurance that a market will ever materialize.

We are not registered as an "investment company" as such term is defined under the Investment Company Act of 1940, as amended. To the extent such statute applies to us, if at all, we are relying upon exemptions available to companies under Section 3(c)(1) of the Investment Company Act of 1940, as amended, and other applicable federal and state law exemptions.

OFFERING MEMORANDUM

We are not currently subject to ongoing information disclosure requirements of the Securities and Exchange Act of 1934, as amended, and most likely will not be subject to such requirements after the completion of this Offering. Accordingly, we are not required to provide annual reports. However, we plan to keep investors apprised of the Company's activities and progress from time to time.

This Memorandum does not purport to be complete. Throughout this Memorandum reference is made to certain information not contained in this document. If you wish to read the referenced material, we will attempt to provide it for you so long as procuring such information is not unduly expensive or burdensome. Please call us at our main telephone number (see cover page) to inquire about referenced information.

RISK FACTORS

The securities described in this Memorandum entail certain risks that investors should consider before making decision to accept the terms of this Offering. There can be no assurance that any rate of return or other investment objectives will be realized or that there will be any return of capital. You should consider the following risk factors among others risks in making a decision:

GENERAL RISK CONSIDERATIONS

The securities being offered are speculative and involve high risk

The Securities being offered via this Memorandum should be considered speculative involving a high degree of risk. Therefore, you should thoroughly consider all of the risk factors discussed herein. You should understand that it is possible that you could lose your entire capital contribution or investment if the Company is ultimately not successful. You should not subscribe if you are unwilling to accept the risks associated with the Company and/or its Affiliates.

This Memorandum includes forward-looking statements

This Memorandum includes many forward-looking statements. These forward-looking statements are subject to risks, uncertainties and assumptions, including, among other things:

- The actions of our competitors;
- Successful implementation of our objectives;
- Resonance for our products in the marketplace;
- Effectiveness of the legal, economic, and business strategies employed by us;
- Economic, technological, and demographic trends affecting us; and
- The skills of our key personnel and Management.

We may not attempt to supplement this Memorandum from time to time with new information with respect to our progress and we may not update or revise forward-looking statements, whether as a result of new information,

OFFERING MEMORANDUM

future events or otherwise. In light of these risks, uncertainties and assumptions, the forward-looking events discussed in this Memorandum might not occur.

You should rely only on the information contained in this Memorandum. We have not authorized any other person to provide you with different information. If anyone provides you with different or inconsistent information, do not rely on it.

We are not making an offer in any jurisdiction where such is not permitted. You should assume that the information appearing in this Memorandum is accurate as of the date on the front cover. Our business or financial condition, the results from our operations and prospects may have materially changed subsequent to that date.

Do not rely upon any of our forward-looking statements

Although we believe that any forward-looking statements set forth herein are reasonably achievable, any such statements are not to be construed as presenting the actual financial returns which will be experienced by you or a guarantee or promise of any kind that the returns will be as depicted. Rather, they merely represent our judgment, as of the date of this Memorandum, and based on the assumptions underlying these forward-looking statements, regarding the potential future economic conditions of the Company. There will be differences between the anticipated and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. Additionally, since we are a unique and novel enterprise with no operating history, it is very unlikely that our operating results for any given time period can be accurately predicted even if the overall objectives for the Company are achieved. Consequently, it is possible that you may never realize any return from your investment.

RISKS RELATED TO OUR BUSINESS AND INDUSTRY

The firearms industry is highly competitive

We face significant competition in our businesses and in the evolving interactive firearms industry, not only from our traditional competitors but also from a number of other domestic and foreign firearms manufacturers or dealers, some of which have substantially greater financial resources and/or experience than we do. Many of our competitors are large, well-established companies with substantially larger operating staffs and greater capital resources and have been engaged in the design, manufacture and distribution of firearms for many years. Major companies in this space include Colt, National Presto, Remington Outdoor, Smith & Wesson, and Vista Outdoor (all based in the United States), as well as Beretta (Italy), FN Herstal (Belgium), Glock (Austria), Heckler & Koch (Germany), Izhmash (Russia), Norinco (China), and Taurus (Brazil). Consequently, we cannot assure you that our products will be successful or that we will be able to attract and satisfy customers, which may impact the results of our operations.

Our business is subject to a variety of economic, social, and political risk factors.

Our business is influenced by a variety of economic, social, and political risk factors. General economic conditions and consumer spending patterns can negatively impact our operating results. Economic uncertainty, unfavorable employment levels, declines in consumer confidence, increases in consumer debt levels, increased commodity prices, and other economic factors may affect consumer spending on discretionary items and adversely affect the demand for our firearms products. Economic conditions also affect governmental political and budgetary

OFFERING MEMORANDUM

policies. As a result, economic conditions also can have an adverse effect on the sale of our products to law enforcement, government, and military customers.

Political and other factors also can affect our performance. Concerns about presidential, congressional, and state elections and legislature and policy shifts resulting from those elections can affect the demand for our products. For example, consumer demand for firearms tends to drop following the election of conservative politicians in Washington, D.C., and elsewhere. Assessments regarding the U.S. presidential campaign and the results of that election and congressional races could affect our business or perceptions about our business. In addition, speculation surrounding increased gun control at the federal, state, and local level and heightened fears of terrorism and crime can affect consumer demand for our products. Often, such concerns result in an increase in near-term consumer demand and subsequent softening of demand when such concerns subside.

Federal and state legislatures frequently consider legislation relating to the regulation of firearms. These proposed bills are often varied, but may seek to restrict the makeup of firearms, access to firearms for such firearms, including limitations on magazine capacity, etc.; mandate the use of certain technologies in firearms, firearms, or ban the sale and, in some cases, the ownership of various types of firearms. If such restrictive legislation is enacted, we could find it difficult, expensive, or even impossible to comply with them, impeding our ability to manufacture firearms or to conduct business. Such would have a material adverse effect upon your investment in our Shares.

We expect to sell our products to a narrow segment of the overall firearms consumer market.

We expect to manufacture limited types of firearm for sale to consumers interested in self-defense, but our product may also include gun enthusiasts, collectors, hunters, sportsmen, competitive shooters, individuals desiring home and personal protection, law enforcement and security agencies and officers, and military agencies in the United States and throughout the world. We expect most of our sales will remain in the consumer self-defense / concealed-carry category.

We will likely face constraints on our manufacturing capacity.

From time to time we may be unable to satisfy, on a timely basis, demand for our products. Overall, capacity constraints have been factors in the past despite our achievement of significant improvements in production throughput as a result of enhanced production methods and the purchase of additional equipment. Future significant increases in consumer demand for our products may require us to expand further our manufacturing capacity, particularly through the purchase of additional manufacturing equipment and the addition of manufacturing space. We may not be able to increase capacity in time to satisfy increases in demand that may occur from time-to-time, and we may not have adequate financial resources to increase capacity to meet demand. Capacity constraints may prevent us from satisfying customer orders and result in a loss of market share to competitors that are not capacity constrained. In addition, we may suffer excess capacity and increased overhead costs if we increase our capacity to meet actual or anticipated demand and that demand decreases or does not materialize.

Our manufacturing capacity and quality control measures will be critical to our success.

Any event that causes a disruption of our manufacturing capacity and quality control measures for even a relatively short period of time would adversely affect our ability to produce and ship our firearms products to our customers. We frequently make certain changes in our manufacturing operations to modernize associated

OFFERING MEMORANDUM

equipment and systems and often need to introduce certain efficiencies in manufacturing and other processes in order to produce our anticipated volume of products in a more efficient and cost-effective manner. We will continue to incur significant capital and other expenditures toward that end but we may not be successful in continuing to improve efficiencies.

Our efforts to develop new products may be costly and ineffective.

Our efforts to develop new products may not be successful, and any new product that we may develop may not result in customer or market acceptance. The development of new products is a lengthy and costly process. Any new products that we develop and introduce to the marketplace may be unsuccessful or achieve success that does not meet expectations for a variety of reasons, including delays in introduction, unfavorable cost comparisons with alternative products, and unfavorable performance. Significant expenses related to proposed new products that prove to be unsuccessful for any reason will adversely affect our operating results.

We may rely on third parties, including independent sales representatives and agents that act on our behalf.

We may be represented by third parties, including independent sales representatives and agents. These representatives and agents may, at times, have the ability to enter into agreements on our behalf. The actions of these third parties could adversely affect the Company's business if they enter into low margin contracts or conduct themselves in a manner that damages our reputation in the marketplace. We also face a risk that these third parties could violate domestic or foreign laws, which could put us at risk for prosecution in the United States or internationally.

Poor product quality or performance could adversely affect our operating results and reputation.

Poor product quality or performance could adversely affect our operating results and reputation. We generally provide a limited warranty to the original purchaser of their new firearm products and a warranty to the original purchaser of new accessories products. We may, at times, experience manufacturing and design issues with respect to some firearms and it is possible we may initiate product recalls and safety alerts in the future. Any such recall, safety alert, or product liability claim could harm our reputation, cause us to lose business, and cause us to incur significant warranty, support, and repair costs.

Our business faces significant competition, including from illegal operators

There is a vast number of firearms manufacturers and many established companies offer competing products. We compete on the basis of the content, features, quality, functionality, responsiveness and price of our products. Consolidation of firearms manufacturers and other operators, increased competition among operators and economic conditions causing reductions in capital expenditures by operators have significantly increased the level of competition among firearms suppliers.

We may experience manufacturing, operational or design problems

Problems associated with manufacturing, operations or design could delay or prevent the launch of new products or services. Introducing new and innovative products and services requires us to adapt and refine our manufacturing, operations and delivery capabilities to meet the needs of our product innovation. If we cannot efficiently adapt our manufacturing infrastructure to meet the needs associated with our product innovations, or if

OFFERING MEMORANDUM

we are unable to upgrade our production capacity in a timely manner, our business could be negatively impacted. In the past, we have experienced delays in launching new products and services due to the complex or innovative technologies embedded in our products and services. Such delays can adversely impact our results of operations.

We may be adversely affected by changing regulations

Changing firearms laws and regulations, as well as new interpretations of existing laws, and difficulties or delays in obtaining or maintaining required licenses or approvals, is a constant concern. We operate only in jurisdictions where firearms are legal. The firearms industry is subject to extensive governmental regulation by U.S. federal, state and local governments and foreign governments. While the regulatory requirements vary by jurisdiction, most require (i) licenses and/or permits, (ii) documentation of qualifications, including evidence of financial stability, (iii) other required approvals for companies who design, assemble, supply or distribute firearms equipment and services, and (iv) individual suitability of officers, directors, major equity holders, lenders, key employees and business partners. Any license, permit, approval or finding of suitability may be revoked, suspended or conditioned at any time. We may not be able to obtain or maintain all necessary registrations, licenses, permits or approvals, or could experience delays related to the licensing process which could adversely affect our operations and our ability to retain key employees. To expand into new jurisdictions, in most cases, we will need to be licensed, obtain approvals of our products and/or seek licensure of our officers, directors, major equity holders, key employees or business partners and potentially lenders. If we fail to obtain a license required in a particular jurisdiction for our firearms or have such license revoked, we will not be able to expand into, or continue doing business in, such jurisdiction. Any delays in obtaining or difficulty in maintaining regulatory approvals needed for expansion within existing markets or into new jurisdictions can negatively affect our opportunities for growth. In addition, the failure of our officers, directors, key employees or business partners, equity holders, or lenders to obtain or receive licenses in one or more jurisdictions may require us to modify or terminate our relationship with such officers, directors, key employees or business partners, equity holders, or lenders, or forego doing business in such jurisdiction.

There can be no assurance we will be able to maintain our compliance with applicable firearms laws

As laws and regulations continuously evolve, there can be no assurance that we will maintain compliance with the same and that law enforcement or firearms regulatory authorities will not seek to restrict our business in their jurisdictions or institute enforcement proceedings if we are not compliant. Moreover, in addition to the risk of enforcement action, we are also at risk of loss of business reputation in the event of any potential legal or regulatory investigation whether or not we are ultimately accused of or found to have committed any violation. A negative regulatory finding or ruling in one jurisdiction could have adverse consequences in other jurisdictions, including with firearms regulators. Furthermore, the failure to become licensed, or the loss or conditioning of a license, in one market may have the adverse effect of preventing licensing in other markets or the revocation of licenses we already maintain. Further, changes in existing laws or new interpretations of existing laws may hinder or prevent us from continuing to operate in those jurisdictions where we currently do business, which would harm our operating results. In particular, the enactment of unfavorable legislation or government efforts affecting or directed at firearms manufacturers would likely have a negative impact on our operations. Moreover, many jurisdictions also require extensive personal background checks from customers which may have a dampening effect upon sales to otherwise legitimate customers.

OFFERING MEMORANDUM

We are dependent on our suppliers and contract manufacturers

Failure of our suppliers and contractors to meet our performance and quality standards or requirements could cause us to incur additional costs or lose customers. The manufacturing, assembling and designing of our firearms depends upon a continuous supply of raw materials and components which we currently source primarily from a limited number of suppliers. Our operating results could be adversely affected by an interruption or cessation in the supply of these items or a serious quality assurance lapse, including as a result of the insolvency of any of our key suppliers. We may be unable to find adequate replacements for our suppliers within a reasonable time frame, on favorable commercial terms or at all. Further, manufacturing costs may unexpectedly increase and we may not be able to successfully recover any or all of such cost increases. The risks related to operations in foreign countries and outside of traditional U.S jurisdictions could negatively affect our results.

We may operate in jurisdictions outside of the United States

The developments noted below, among others, could adversely affect our financial condition and results of operations:

- social, political or economic instability;
- additional costs of compliance with international laws or unexpected changes in regulatory requirements;
- tariffs and other trade barriers;
- fluctuations in foreign exchange rates outside the United States;
- adverse changes in the creditworthiness of parties with whom we have significant receivables or forward currency exchange contracts;
- expropriation, nationalization and restrictions on repatriation of funds or assets;
- difficulty protecting our intellectual property;
- recessions in foreign economies;
- difficulties in maintaining foreign operations;
- changes in consumer tastes and trends;
- risks associated with compliance with anticorruption laws;
- acts of war or terrorism; and/or
- U.S. government requirements for export.

In addition, our ability to expand successfully in foreign jurisdictions involves other risks, including difficulties in integrating foreign operations, risks associated with entering jurisdictions in which we may have little experience and the day-to-day management of a growing and increasingly geographically diverse company. Our investment in foreign jurisdictions may entail partnering or other business relationships with locally based entities, which can involve additional risks arising from our lack of sole decision-making authority, our reliance on a partner's financial condition, inconsistency between our business interests or goals and those of our partners and disputes between us and our partners.

We could face risks associated with, or arising out of, environmental, health and safety laws and regulations

We are subject to various U.S. federal, state and local laws and regulations that (i) regulate certain activities and operations that may have environmental or health and safety effects, such as the use of regulated materials in the manufacture of our products by third parties or our disposal of materials, substances or wastes, (ii) impose liability for costs of cleaning up, and damages to natural resources from, past spills, waste disposals on and

OFFERING MEMORANDUM

offsite, or other releases of hazardous materials or regulated substances, and (iii) regulate workplace safety. Compliance with these laws and regulations could increase our and our third-party manufacturers' costs and impact the availability of components required to manufacture our products. Violation of these laws may subject us to significant fines, penalties or disposal costs, which could negatively impact our results of operations.

If our products contain defects, we may be liable for product defects or other claims

Our reputation could be harmed and our results of operations adversely affected due to product liability claims or sanctions. Our products could be defective, fail to perform as designed or otherwise cause harm to our customers, their equipment or their products. If any of our products are defective, we may be required to recall the products and/or repair or replace them, which could result in substantial expenses and affect our profitability. Any problem with the performance of our products, such as a false jackpot or other prize, could harm our reputation, which could result in a loss of sales to customers and/or potential customers and in turn termination of leases, cancellation of orders, product returns and diversion of our resources. In addition, the occurrence of errors in, or fraudulent manipulation of, our products or software may give rise to claims by our customers, including claims by our customers for lost revenues and related litigation that could result in significant liability. Any claims brought against us by customers may result in diversion of management's time and attention, expenditure of large amounts of cash on legal fees and payment of damages, lower demand for our products or services, or injury to our reputation. Our insurance may not sufficiently cover a judgment against us or a settlement payment and is subject to customary deductibles, limits and exclusions. In addition, a judgment against us or a settlement could make it difficult for us to obtain insurance in the coverage amounts necessary to adequately insure our businesses, or at all, and could materially increase our insurance premiums and deductibles in the future. In addition, software bugs or malfunctions, errors in distribution or installation of our software, failure of our products to perform as approved by the appropriate regulatory bodies or other errors or malfunctions, may subject us to investigation or other action by firearms regulatory authorities, including fines. Any of these occurrences could also result in the loss of or delay in market acceptance of our products and loss of revenue.

Our business depends on the protection and utilization of intellectual property

We believe that our success depends, in part, on protecting our intellectual property in the U.S. and in foreign countries and our ability to license intellectual property from third parties on commercially reasonable terms. The patent, trademark and trade secret laws of some countries may not protect our intellectual property rights to the same extent as the laws of the United States. Our intellectual property includes certain patents, trademarks and copyrights relating to our products as well as proprietary or confidential information that is not subject to patent or similar protection. Our success may depend, in part, on our ability to obtain protection for the trademarks, names, logos or symbols under which we market our products and to obtain copyright and patent protection for our proprietary technologies, intellectual property and innovations. There can be no assurance that we will be able to build and maintain consumer value in our trademarks, obtain patent, trademark or copyright protection or that any trademark, copyright or patent will provide us with competitive advantages.

Competitors may independently develop similar or superior products

The actions and technological innovations of our competitors could negatively impact the results of our operations. We have a limited ability to prevent others from creating materially similar products. Despite our efforts to protect these proprietary rights, unauthorized parties may try to copy our firearms products, business models or systems, use certain of our confidential information to develop competing products, or develop independently or

OFFERING MEMORANDUM

otherwise obtain and use our firearms products or technology. In cases where our technology or product is not protected by enforceable intellectual property rights, such independent development may result in a significant diminution in the value of such technology or product.

We rely on products, technologies and intellectual property of third parties

The future success of our business may depend, in part, on our ability to obtain, retain and/or expand licenses from third-parties for technologies in a competitive market. There can be no assurance that these third-party licenses, or support for such licensed products and technologies, will continue to be available to us on commercially reasonable terms, if at all. In the event that we cannot renew and/or expand existing licenses, we may be required to discontinue or limit our use of the products that include or incorporate the licensed intellectual property. Certain of our license agreements grant the licensor rights to audit our use of their intellectual property. Disputes with licensors over uses or terms could result in the payment of additional royalties or penalties by us, cancellation or nonrenewal of the underlying license or litigation.

We rely on trade secrets and proprietary knowhow

We expect to enter into confidentiality agreements with our employees and independent contractors regarding our trade secrets and proprietary information, but we cannot assure you that the obligation to maintain the confidentiality of our trade secrets and proprietary information will be honored. If these agreements are breached, it is unlikely that the remedies available to us will be sufficient to compensate us for the damages suffered. Additionally, despite various confidentiality agreements and other trade secret protections, our trade secrets and proprietary knowhow could become known to, or independently developed by, competitors. Moreover, if our competitors independently develop equivalent knowledge, methods or knowhow, it will be more difficult for us to enforce our rights and our business could be harmed.

Failure to attract, retain and motivate key employees may adversely affect our ability to compete

Our success depends largely on recruiting and retaining talented employees. The market for qualified, licensable executives and highly skilled, technical workers is intensely competitive. The loss of key employees or an inability to hire a sufficient number of technical workers could limit our ability to develop successful products, cause delays in getting new products to market, cause disruptions to our customer relationships or otherwise adversely affect our business. Any of these scenarios could disrupt our distribution and sale of related products and adversely affect our business.

We may rely on licenses from third parties

Certain technology provided by third-party vendors, the loss of which could materially and adversely affect our business, may increase our costs and delay deployment or suspend development of our firearms. We may enter into license agreements with third parties for the exclusive and/or non-exclusive use of their technology and intellectual property rights in the firearms industry. We also may rely on third-party manufacturers to manufacture certain firearms equipment. We may rely on these other parties to maintain and protect this technology and the related intellectual property rights. If our licensors fail to protect intellectual property rights and we are unable to protect such intellectual property rights, the value of our licenses may diminish significantly and our business could be significantly and materially harmed. In addition, if these agreements expire and we are unable to renew them, or if manufacturers are either no longer available to us or no longer offered to us on commercially reasonable

OFFERING MEMORANDUM

terms, we may lose a valuable competitive advantage and our business could be harmed. Also, Acts of God, adverse weather and shipping difficulties, particularly with respect to international third-party distributors, could cause significant production delays. We could be required to either redesign our product to function with alternate third-party products or to develop or manufacture these components ourselves, which would result in increased costs and could result in delays in the deployment of our firearms. Furthermore, we might be forced to limit the features available in our current or future product offerings.

We rely on intellectual property licenses from one or more third-party competitors

The loss of certain licenses from third-parties could materially and adversely affect our business and the sale or placement of our products. Various third-party firearms manufacturers with which we compete are much larger than us and have substantially larger intellectual property assets. The firearms manufacturer industry is very competitive and litigious, and a lawsuit brought by one of our larger competitors, whether or not well-founded, may have a material adverse effect on our business, financial condition, operations or cash flows and our ability to sell or place our products.

Continued operations depends upon our relationships with service providers

Changes in any of our relationships with service providers could negatively impact our business. Consequently, our operations, growth prospects and future revenues could be dependent on our continued relationships with third-party vendors. While we have historically maintained good relationships with third-party vendors, our business would suffer if we are unable to continue these relationships in the future. Our third-party vendors may have economic or business interests or goals that are inconsistent with our interests and goals, take actions contrary to our objectives or policies, undergo a change of control, experience financial and other difficulties or be unable or unwilling to fulfill their obligations under our arrangements. The failure to avoid or mitigate the risks described above or other risks associated with such arrangements could have a material adverse effect on our results of operations.

We may not successfully enter new markets and potential new markets may not develop quickly or at all

As new and developing domestic markets develop, competition among providers of firearms will likely intensify. We will face a number of hurdles in our attempts to enter these markets, including the need to expand our sales and marketing presence, compete against preexisting relationships that our target customers may have with our competitors, the uncertainty of compliance with new or developing regulatory regimes (including regulatory regimes relating to firearms) with which we are not currently familiar, and oversight by regulators that are not familiar with us or our businesses. Each of these risks could materially impair our ability to successfully expand our operations into these new and developing domestic markets. In addition, as we attempt to sell our firearms into markets in which we have not previously operated, we may become exposed to political, economic, tax, legal and regulatory risks. Legal and regulatory regimes related to firearms and their ramifications on our business are not certain, even given the Second Amendment of the U.S. Constitution. Our operations are subject to a variety of risks, including different regulatory requirements and interpretations, trade barriers, difficulties in staffing and managing operations, the occurrence of fraud, compliance with anticorruption and export control laws, fluctuations in currency exchange rates, difficulty in enforcing or interpreting contracts or legislation, political and economic instability and potentially adverse tax consequences. Difficulties in obtaining approvals, licenses or waivers from the firearms authorities in the United States and of other jurisdictions, in addition to other potential regulatory and quasi-regulatory issues that we have not yet ascertained, may arise in jurisdictions into which we attempt to enter. In

OFFERING MEMORANDUM

these new markets, our operations will rely on an infrastructure of, among other things, financial services and telecommunications facilities that may not be sufficient to support our business needs. In these new markets, we may additionally provide services based upon interpretations of applicable law, which interpretation may be subject to regulatory or judicial review. These risks, among others, could materially and adversely affect our business, financial condition and operations. In connection with any expansion into new markets, we may forge strategic relationships with business partners to assist us. The success of our expansion into these markets therefore may depend in part upon the success of the business partners with whom we forge these strategic relationships. If we do not successfully form strategic relationships with the right business partners or if we are not able to overcome cultural or business practice differences, our ability to penetrate these markets could suffer.

Future U.S. federal income tax reform could adversely affect us.

The impact of any future tax reform on our business and on holders of our common shares is uncertain and could be adverse.

RISKS RELATED TO OUR COMPANY

Our business model may not be sustainable

It is not possible to predict all of the risks associated with our venture or the Company. Additionally, we lack an extensive operating history. Therefore, our forward-looking statements as to the success or failure of the Company are speculative. It is possible that our operations will not generate sufficient revenue to pay all of our operating expenses, taxes, and debt service requirements, which would result in failure to meet our payment obligations. There is no assurance that we will generate net positive cash flows. Because of the newness of our business we may be required to implement significant operational adjustments to respond to unanticipated contingencies. As a result, we may need to make significant changes to our business model to address any unanticipated issues. The cost of making such changes could be significantly detrimental to the Company and our ability to make a profit.

We may pivot

There is a distinct possibility that we may pivot away from our original objectives and strategies as outlined in this Memorandum and embark on one or more ventures or business models that we have not yet presently contemplated.

There can be no assurance that we will be successful or will achieve our objectives

There can be no assurance that we will be successful or achieve our objectives, or, if we are successful, that any particular return on investment will be realized by you if at all.

There can be no assurance that we will be able to obtain sufficient capital and/or financing

There can be no assurance that we will be able to obtain sufficient capital and/or financing to do so. In order to finance the development and operation of our business model the Company or one or more of our Affiliates may obtain lines of credit, additional equity investment and/or borrow.

OFFERING MEMORANDUM

While we may actively seek investors to obtain working capital, there can be no assurance that we will be able to do so. In such event, and if the Company or our Affiliates are unable to secure additional financing, we may be unable to grow our business concept. In addition, if additional financing is necessary there can be no assurance that it can be obtained at favorable rates.

There are risks associated with our Management

The future operations of the Company could be adversely affected by future changes related to our Management and/or founders which could include, without limitation, illness, disability, or a decision to pursue other interests. There can be no assurance that one or more of these events or other potential events adversely affecting the ability of the Company's officers and directors to fulfill their obligations to the Company will not occur. See the section of this Memorandum titled "Management".

Our Management and Affiliates may have conflicts of interest

Our Management may act in a similar capacity for other concerns. Our Management's capability to satisfy its obligations to the Company could be adversely affected by such other involvements. Certain services to be provided to the Company, such as legal, accounting, engineering, analysis, consulting, marketing, overhead, and technical services may be performed by Affiliates or related parties of the Company's Management. Such services will be performed at rates believed to be comparable to rates charged by other independent non-affiliated concerns operating in nearby areas for similar services. However, there is the likelihood that if our anticipated activities are not ultimately profitable, that such Affiliates or related parties may still realize profits even though you do not realize the same such profit. Conflicts of interest may arise for our Management, consultants, advisors, Affiliates, and others associated with the Company by way of contract. Such individuals, either directly or indirectly, may provide like services to other concerns. In addition, certain consultants and members of our key personnel and their Affiliates are presently engaged in other companies or ventures.

Each of our Management may be engaged in other business endeavors, may commit themselves to other entities similar to those of the Company, and are not obligated to contribute more than 40 hours per week to the Company's affairs for their Shares to fully vest. For example, our Management are actively involved in other start-up business concerns which operate out of the same offices as utilized by the Company. If the other business affairs of our Management require them to devote more substantial amounts of time to such affairs, it could limit their ability to devote time to the affairs of the Company, which could have a negative impact on our ability to operate efficiently.

In addition, our Management may become affiliated with other entities engaged in business activities similar to those intended to be conducted by us. Additionally, our Management may become aware of business opportunities which may be appropriate for presentation to the Company as well as the other entities with which they are or may be affiliated. Due to their existing affiliations, our Management may have fiduciary obligations to present potential business opportunities to those entities before presenting them to us, which could cause additional conflicts of interest. We cannot assure you that these conflicts will be resolved in our favor.

OFFERING MEMORANDUM

Also, certain officers and directors may have personal, family, unrelated business or other relationships with each other. Such relationships could give rise to issues not otherwise present.

Our officers, directors, and Management will be indemnified by the Company and authorized to obtain D&O (directors and officers) liability insurance paid for by the Company.

All of these activities and factors may result in conflicts of interest.

There can be no assurance that the Company's transactions with related parties reflect the most favorable terms and conditions available to the Company

We have entered (and expect to enter) into transactions with related parties. While we believe that such transactions may reflect reasonable market terms and conditions, there can be no assurance that these transactions reflect the most favorable terms and conditions available to us.

There is no assurance that the strategies selected by our Management will be productive

There can be no assurance that the strategies chosen by our Management will be economically viable or will yield positive financial results.

We may not be able to achieve our marketing and future growth goals

Our ability to implement our current business plan in a rapidly evolving market requires planning and management. Our efforts could be expensive and may strain our managerial and other resources. To manage any future growth effectively, we must maintain and enhance our processes and technology, integrate existing and new personnel, and manage expanded operations. There can be no assurance that our current and planned personnel, systems, procedures, and controls will be adequate to support our future operations or that Management will be able to hire, train, retain, motivate, and manage required personnel or that our Management will be able to successfully identify, manage, and capitalize on existing and potential market opportunities. If we are unable to manage growth effectively, our business, prospects, and general financial condition would be materially adversely affected.

Our industry is highly diverse and competitive

We may be competing with a diverse assortment of firearms manufacturing concerns to attract new customers. Moreover, our business could be adversely affected by too many competitors in a given market which could adversely affect the Company. Our success, therefore, will depend in part upon our ability (i) to attract new customers, and (ii) to provide quality firearms to such customers at a value they are willing to pay for.

We have limited access to capital

We are not required to maintain any minimum level of permanent working capital reserves. To the extent that expenses increase or unanticipated expenses arise and accumulated reserves are insufficient to meet such expenses, we would be required to obtain additional funds through raising equity capital and/or borrowing, if available. Due to our limited capitalization there would be limited resources to tap in the event that we are unable

OFFERING MEMORANDUM

to honor our financial commitments. Our ability repay any indebtedness incurred in connection with our business will depend upon net revenues realized from our operations prior to the date such amounts become due. There can be no assurance that such net revenues, if any, or other financing can be received or accomplished at a time or on such terms and conditions as will permit us to repay the outstanding principal amount of such indebtedness. Financial market conditions in the future may affect the availability and cost of equity or debt financing. In the event we are unable to raise sufficient equity capital we would be required to obtain the necessary funds through additional borrowings, if available. In such case if additional funds are not available from any source, we would be subject to the risk of selling certain assets or closing certain business endeavors. Any such occurrence may have material adverse consequences for the Company and our investors.

We may be adversely affected by adverse conditions in our industry

Any adverse change in demand for firearms manufacturing firearms, general economic conditions, significant price increases, or adverse occurrences affecting our business, including the rising cost of labor, etc., could have a material adverse effect on us and the results of our operations.

We may be subject to tort liability, consumer lawsuits, etc.

Under various federal, state, and local laws, ordinances, and regulations, as well as common law and/or Tribal law, we may be liable for alleged damages as well as related costs of investigations by regulators of our operations. Such laws could impose liability without regard to whether we knew of, or were responsible for, the alleged conditions. Noncompliance with such laws or regulations may require us to cease or alter operations.

Global, regional and local economic conditions may adversely affect our business

Our ability to generate revenues will be influenced by the global, regional and/or local economic factors, which may be negatively impacted by economic slowdowns, increased unemployment, lack of availability of consumer credit, increased levels of consumer debt, poor housing market conditions, adverse weather conditions, natural disasters, wars, and other factors. Similarly, other conditions, such as an oversupply of, or a reduction in demand for, firearms manufacturing firearms and the supply of prospective customers may affect our ability to generate revenue.

Economic conditions may have an adverse effect on our revenues and available cash

If general economic conditions worsen, customers may be more reluctant to pay for our products and services. This would hinder our ability to implement our business strategies and have an unfavorable effect on our operations and our ability to generate revenue.

We may be liable for certain uninsured losses

Certain types of losses, such as losses arising from acts of God, certain environmental issues or acts of terrorism or war, generally are not insured because they are either uninsurable or not economically insurable. Should an uninsured loss or a loss in excess of insured limits occur, this could drain us from any net cash flow realized from our operations. Consequently, any such losses could have a material adverse effect on our results of operations.

OFFERING MEMORANDUM

We have limited operating history

We are a small company and lack an extensive, seasoned operating history. We are subject to all the risks and uncertainties which are characteristic of a relatively new business enterprise, including the substantial problems, expenses and other difficulties typically encountered in the course of establishing a business, organizing operations and procedures, and engaging and training new personnel. The likelihood of our success must be considered in light of these potential problems, expenses, complications, and delays.

We cannot forecast or predict the outcome of our activities

There is no information at this time upon which to base an assumption that our plans will materialize or prove successful. There can be no assurance that our planned endeavors will result in any operational revenues or profits in the future. This, coupled with our lack of an operating history, makes prediction of our future operating results difficult, if not impossible. Because of these reasons, you should be aware that your entire investment is at risk.

Our success is dependent on our key personnel

Our success depends on the success of our Management team and our other key personnel, consultants, and advisors (see the "Management" section of this Memorandum). Our performance and the value of the Company and its assets also depend on our ability to retain and motivate our officers and key employees. The loss of the services of any of our Management or other key employees, consultants, or advisors, could have a material adverse effect on our business, prospects, financial condition, and results of operations.

Our future success depends on our ability to identify, attract, hire, train, retain, and motivate other highly skilled technical, managerial, sales, marketing, and customer service personnel. Competition for such personnel is intense and there can be no assurance that we will be able to successfully attract, assimilate, and retain sufficiently qualified personnel. The failure to attract and retain the necessary technical, managerial, sales, marketing, and customer service personnel could have a material adverse effect on our business, prospects, financial condition, and results of operations.

Our Management will have broad discretion on how to use proceeds

Our Management will have broad discretion with respect to the use of the proceeds of this Offering, including discretion to use the proceeds in ways which may not be discussed in this Memorandum and with which investors may disagree. You will be relying on the sole judgment and discretion of our Management regarding the application of the proceeds of this Offering which may be used for any purpose.

Our controlling shareholder(s) and/or their Affiliates may exert significant and material influence over the Company

As of the date of this Memorandum the majority of our Equity is controlled by our founder, Kirk Kjellberg (See "Management - Company Ownership of Certain Beneficial Owners and Management"). As a result, Mr. Kjellberg is in a position to exert significant and material influence over the Company, including the election of directors, determination of significant corporate actions, amendments to our organizational documents including our

OFFERING MEMORANDUM

bylaws, and the approval of any business transaction, etc., in a manner that could conflict with your interests or objectives.

RISKS ASSOCIATED WITH THIS OFFERING

We arbitrarily determined the terms of this Offering

The terms of this Offering as outlined in this Memorandum bear no relationship to our assets, prospects, net worth, or any recognized criteria of value and should not be considered to be an indication of the actual value of the Company or that of our Affiliates. The price or terms of the Securities offered via this Memorandum has been arbitrarily determined by us. While the proceeds of this Offering are primarily intended to cover the cost and the development of our operations, no assurance is or can be given that any security issued by the Company, if transferable, could be sold for any amount. You should make an independent evaluation of the fairness of the terms of this Offering. There can be no assurance that the price you pay for the Securities described in this Memorandum is equal to the fair market value thereof.

No audited financial statements of the Company are available

The financial statements of the Company have not yet been audited. As a result, there could be financial matters of a material nature that would have been disclosed by an audit that were not discovered or disclosed in the attached statements. If or when audited financial statements become available, this Memorandum may be supplemented accordingly.

This Memorandum contains a very limited discussion of possible tax consequences

This Memorandum contains very limited discussion as to the possible tax consequences likely to arise from your investment in our Securities. We expressly intend to not advise you as to such matters. You are urged to consult with your own tax advisors.

There may be income tax risks and ERISA risks associated with our Equity

The following is a brief summary of what we believe are the most significant tax risks associated with our Equity. Numerous changes in the tax law have increased the tax risk and uncertainty associated with investments in start-up companies like us. An unfavorable outcome with respect to any tax risk factor may have an adverse effect on an investment in our Equity. Other tax considerations that could be significant to you are discussed under the "Tax Risks" and "ERISA Aspects of the Offering" sections of this Memorandum. You are strongly urged to review the material and to discuss with your tax advisors the potential tax consequences that may be associated with our Equity.

- *Tax Liabilities on Dividends; Capital Gains.* Each Shareholder of the Company will be required to pay federal and state income taxes at their individual rate on any dividend declared by our Board. Also, the sale of any Equity will be subject to capital gains tax treatment.
- *Reduction in Tax Basis.* Dividends, if any, issued by the Company to Shareholders will result in taxable gain to the extent those dividends exceed the Shareholder's basis for their Shares. Initially we expect for the basis of Shareholders holding Shares will be the amount of their investment.

OFFERING MEMORANDUM

- *Unrelated Business Taxable Income.* Organizations generally exempt from federal income taxation (including qualified pension, profit-sharing and stock-bonus plans, Keogh plans and individual retirement accounts (IRAs)) may be taxable on their allocable share of Company income to the extent such income constitutes “unrelated business taxable income” (“UBTI”) unless an exception can be claimed.
- *Risk of Characterization of Assets.* The Internal Revenue Service (the “IRS”) could characterize a particular asset owned by the Company or our Affiliates to be or consist of property held primarily for sale to customers in the ordinary course of business. Under such characterization, any gain recognized by the Company on the sale of such property would be ordinary income and any loss on such sale would be ordinary loss.
- *Audit Risk.* Although we do not believe that the Company is the type that would be subject to such IRS scrutiny, the federal income tax return of the Company will still be subject to audit. If our tax return is audited, such audit may cause corresponding adjustments to, and may increase the probability of an audit of, our Shareholders’ federal income tax returns.
- *Factual Determinations by the Company.* The determination of the correct amount of certain deductions and their availability and timing to the Company depend on factual determinations to be made by our Management. Counsel for the Company has specifically declined to give an opinion on such matters. Although we will exercise judgment regarding the facts when preparing the Company’s tax return, the IRS may assert that our judgment of the facts is not correct, which could result in the disallowance or deferral of deductions in whole or part. Such adjustments could result in an adverse economic impact on the Company and purchasers of our Securities.
- *Changes in the Tax Law.* Significant changes have been made in the Internal Revenue Code (the “Code”) in recent years. The U.S. Treasury Department’s position regarding many of those changes remains unclear pending publication of interpretive and legislative regulations, some of which may not be forthcoming for some time. Additionally, the Code is subject to change by Congress, and existing interpretations of the Code may be reversed, modified or otherwise affected by judicial decisions, by the U.S. Treasury Department through changes in its regulations, and by the IRS through its audit policy, announcements and published and private rulings. No assurance can be given that any changes in the tax law will be given only prospective application to the Company or our Shareholders.
- *ERISA Risks.* The Employment Retirement Income Security Act of 1974 (“ERISA”) subjects trustees and certain other parties-in-interest with respect to Qualified Plans to special standards. The ERISA considerations of an investment in the Company should be thoroughly considered before making a decision to invest. We make no warranty or representation as to such matters.

IRAs, Pension Plans or profit-sharing trusts should exercise caution

When considering an investment in the Company of a portion of the assets of a qualified profit sharing, pension, or other retirement trust, a fiduciary, taking into account the facts and circumstances of such trust, should consider among other things (i) the definition of plan assets under the Employee Retirement Income Security Act of 1974 (“ERISA”) and the status of labor regulations regarding the definition of plan assets, (ii) whether the investment satisfies the diversification requirements of Section 404(a)(1)(C) of ERISA, and (iii) whether the

OFFERING MEMORANDUM

investment is prudent, considering the nature of an investment in the Company, and the fact that we do not expect a market to be created in which one can sell or otherwise dispose of our Securities, and we have had no substantial history of operations. The prudence of a particular investment must be determined by the responsible fiduciary (usually the trustee or investment officer) with respect to each employee benefit plan taking into account all of the facts and circumstances of the investment.

We will require future capital to continue our operations

We may permit or request significant material additional capital contributions from our Shareholders on a pro rata basis, new investors on terms different from those set forth in this Offering, or from other sources. This may have dilutive effect upon your actual or potential percentage ownership of the Company.

We have incurred losses since our inception

We have not generated revenues and have experienced negative cash flow from operations since our inception. We anticipate that our operating expenses will continue to increase substantially in the foreseeable future and/or as we develop ideas, products and/or services. There can be no assurance that our business strategy will be successful or will generate sufficient revenues to achieve or maintain profitability in the future.

We require substantial and material capital requirements to finance our operations

We expect to have substantial and material future capital requirements. We expect our ongoing capital requirements to consist primarily of conducting due diligence, expenses related to business operations, developing firearms, making acquisitions of firearms manufacturers or other concerns or related intellectual property, assets, debt service, etc. We also expect to have ongoing overhead, salaries, wages, and administrative costs to bear. We plan to finance our anticipated ongoing expenses and capital requirements with funds generated from the following sources:

- Capital raised through this Offering and future debt and equity offerings;
- Available cash;
- Funds received under lines of credit or loans;
- Funds from strategic partners; and/or
- Cash generated from operations upon commencement of operations.

We currently do not have the cash available or any agreed source of funding to meet our capital requirements. If we are unable to obtain the necessary financing, we will not be able to acquire the assets necessary for our proposed business or to implement our proposed business plan. Changes in our industry or the economy, over which we have no control, may adversely affect our ability to obtain the necessary capital. We may not be able to obtain the amount of additional capital needed or may be forced to pay an extremely high price for capital. If we are unable to obtain sufficient capital or are forced to pay a high price for capital, we may be unable to meet future obligations or adequately exploit existing or future opportunities, and may be forced to discontinue operations.

As of May 31, 2019, we had approximately \$387,363 in long-term debt and other liabilities, most if not all of which is payable to Affiliates. See the section of this Memorandum titled "Capitalization and Indebtedness" and "Conflicts of Interest" for additional information. There is a risk we will not be able to service or pay this debt. If we

OFFERING MEMORANDUM

successfully raise additional funds through the issuance of more debt, we will be required to service that debt and our operational flexibility may be restricted by the terms of the financing. If we successfully raise additional funds through the issuance of additional securities, then those securities may have rights, preferences or privileges senior to the rights of Securities purchased in this Offering and as the holder of such you may experience dilution and/or subordination.

We may use the proceeds of this Offering to cover costs of raising additional rounds of capital or financing

We may utilize the proceeds of this Offering for preparing a registration statement with a view towards raising additional capital under the same or different terms (for example, a "Regulation A+" offering), as well as marketing and promoting such offering to future investors. The Company's Management will have broad discretion as to the utilization of the proceeds of this Offering for any purpose.

Failure to invent, develop or acquire one or more minimally viable firearms would adversely affect our business

There can be no assurance that we will continue to be successful in inventing, developing or acquiring firearms manufacturing firearms, either independently or otherwise, that will be economically viable in the marketplace or that such will be profitable for the Company.

Failure to obtain customers and retain any existing customers would adversely affect our business

Our success depends in part on our ability to find and/or retain customers that want our firearms. Our ability to obtain customers depends on a variety of factors, including the quality, price, and responsiveness of the firearms we offer, as well as our ability to market such firearms effectively and differentiate our offerings from those of our competitors. We cannot assure you that we will be able find customers for our firearms or that any customers we find will not turn to competitors. Our failure to find customers or retain customers would have a material adverse effect on our business, financial condition, results of operations, and cash flows.

Our firearms may contain, utilize or involve hazardous materials and chemicals which could result in claims against us

While we intend to utilize environmentally-friendly methods and/or non-toxic products wherever possible, our firearms may contain, utilize or involve hazardous materials and chemicals. Misuse of such hazardous material can lead to injuries and damages even with the use of proper PPEs (Personal Protection Equipment) and procedures. While the chances of injuries and accidents are rare, because of the nature of these substances or related residues, we may be liable for certain costs, including, among others, costs for health-related claims, or removal or remediation of such substances. We may be involved in claims and litigation filed on behalf of persons alleging injury as a result of exposure to such substances or by governmental or regulatory bodies related to our handling and disposing of these substances. Because of the unpredictable nature of personal injury and property damage litigation and governmental enforcement, it is not possible to predict the ultimate outcome of any such claims or lawsuits that may arise. Any such claims and lawsuits, individually or in the aggregate, that are resolved against us, could have a material adverse effect on our business, financial condition, results of operations, and cash flows.

OFFERING MEMORANDUM

We may be adversely affected by new and changing laws and regulations

We may be subject to laws and regulations relating to firearms manufacturing business concerns, the protection of the environment and natural resources, and workplace health and safety. These include, among other things, reporting on chemical inventories and risk management plans, and the management of hazardous substances. Violations of existing laws and enactment of future legislation and regulations could result in substantial penalties, temporary or permanent facility closures, and legal consequences. Moreover, in the event we acquire other firearms manufacturing companies or concerns, the nature of their existing and historical operations may expose us to the risk of liability to third parties. The potential costs relating to environmental, solid waste, and product registration laws and regulations are uncertain due to factors such as the unknown magnitude and type of possible contamination and clean-up costs, the complexity and evolving nature of laws and regulations, and the timing and expense of compliance. Changes to current laws, regulations or policies could impose new restrictions, costs, or prohibitions on our intended practices which could have a material adverse effect on our business, results of operations, financial condition, and cash flows.

If our products are improperly manufactured, packaged, or labeled or become adulterated or expire, those items may need to be recalled or withdrawn from sale

We may need to recall, voluntarily or otherwise, any products we sell if such products are improperly manufactured, packaged, or labeled or if they become adulterated or expire. Widespread product recalls could result in significant losses due to the costs of a recall and lost sales due to the unavailability of product for a period of time. A significant product recall could also result in adverse publicity, damage to our reputation, and loss of customer confidence in our products, which could have a material adverse effect on our business, financial condition, results of operations, and cash flows.

Changes in the types or variety of our service offerings could affect our financial performance

Our financial performance may be affected by changes in the types or variety of products and services offered to our customers. For example, if we evolve our business to include a combination of products with services, the amount of money required for the purchase of additional equipment and training for associates may increase. Additionally, the gross margin on product sales can often be less than gross margin on service revenue. Any such changes in variety or adjustment to any product and service offerings could have a material adverse effect on our financial performance.

Any acquisition we make would involve a number of risks and could have an adverse effect on our results of operations

The success of any acquisition depends on Management's ability following the transaction to consolidate operations and integrate departments, systems and procedures, and thereby create business efficiencies, economies of scale, and related cost savings. Consequently, any acquisition we make, if any, would involve various risks, such as uncertainties in assessing the value, strengths, weaknesses, liabilities, including undisclosed liabilities, and potential profitability of the acquired company or asset. In such cases there would be a risk of potential losses of key employees and customers of an acquired business and of an inability to achieve identified operating and financial synergies anticipated to result from an acquisition. Any one or more of these factors could cause us not to realize the benefits anticipated to result from the acquisition or have a negative impact on the fair value of the acquired company or asset. Accordingly, intangible assets recorded as a result of acquisitions could become

OFFERING MEMORANDUM

impaired. Additionally, previously undisclosed liabilities could be identified and have a material adverse impact on our results of operations and cash flows.

We may not be able to adequately protect our intellectual property and other proprietary rights that are material to our business

Our ability to compete effectively and enhance the value of our brand depends in part on our rights to service marks, trademarks, trade names, formulas and other intellectual property rights we own or license or use by permission, particularly our brand names, including "Ideal Conceal". We may not seek to register such marks either in the U.S. or in every country in which they are used. As a result, we may not be able to adequately protect such marks. Furthermore, because of the differences in foreign trademark, patent and other intellectual property or proprietary rights laws, we may not receive the same protection in other countries as we would in the U.S. and Canada. Failure to protect such proprietary information and brand names could impact our ability to compete effectively and could adversely affect our business, financial condition, results of operations, and cash flows. Litigation may be necessary to enforce our intellectual property rights and protect our proprietary information, or to defend against claims by third parties that our firearms infringe on their intellectual property rights. Any litigation or claims brought by or against us could result in substantial costs and diversion of our resources. A successful claim of trademark, patent or other intellectual property infringement against us, or any other successful challenge to the use of our intellectual property, could subject us to damages or prevent us from providing certain services under our recognized brand names, which could have a material adverse effect on our business, financial condition, results of operations, and cash flows.

Interruptions in our information and telecommunication systems, or a failure to maintain the security, confidentiality or privacy of sensitive data residing on such systems, could adversely affect our business

We intend to rely extensively on computer systems to process transactions, maintain information and manage our business. Disruptions in the availability of our computer systems could impact our ability to service our customers and adversely affect our sales and results of operations. We are dependent on internal and third-party information technology networks and systems, including the Internet and wireless communications, to process, transmit and store electronic information. In particular, we expect to depend on our information technology infrastructure for fulfilling and invoicing customer orders, applying cash receipts, determining reorder points and placing purchase orders with suppliers, making cash disbursements, and conducting digital marketing activities, data processing, and electronic communications among business locations. We also expect to depend on telecommunication systems for communications between company personnel and our customers and suppliers. Our computer systems are subject to damage or interruption due to system conversions, power outages, computer or telecommunication failures, computer viruses, security breaches, hackers, catastrophic events such as fires, tornadoes and hurricanes and usage errors by our employees. Also, our computer systems could be subject to physical or electronic break-ins, unauthorized tampering or other security breaches, resulting in a failure to maintain the security, confidentiality or privacy of sensitive data, including personal information relating to customers, or in the misappropriation of our proprietary information. Interruptions in information and telecommunication systems, or a failure to maintain the security, confidentiality or privacy of sensitive data residing on such systems, whether due to actions by us or others, could delay or disrupt our ability to do business and service our customers, require us to incur significant investments to fix or replace them, harm our reputation, subject us to regulatory sanctions and other claims, lead to a loss of customers and revenues and otherwise adversely affect our business.

OFFERING MEMORANDUM

We could incur securities regulatory action

Prior to the date on the cover of this Memorandum we and/or our Affiliates may have conducted one or more private placement offerings of equity and/or debt securities in the Company and/or other unrelated ventures. We believe the placement of such securities were conducted in compliance with existing federal and state securities laws and exemptions from registration. However, any one or more of such placements of such securities could be found by the SEC and/or one or more state securities regulatory agencies to have not been conducted in accordance with the requirements of available exemptions and/or constitute a single offering of securities, which finding could lead to a disallowance of exemptions from registration. Such could give rise to various legal actions against the Company, and/or its Affiliates brought by federal or state regulatory agencies and/or private litigants. In such event there can be no assurance that such proceedings would be settled in our favor or that such may not adversely affect us.

This Offering is not registered under federal or state securities laws

This Offering has not been registered under the Securities Act of 1933, as amended (the "Act"), nor registered under the securities laws of any state or jurisdiction. We do not intend to register this Offering at any time in the future. Thus, you will not enjoy any benefits that may have been derived from registration and corresponding review by regulatory officials.

You must make your own decision as to subscribing for the Securities described herein with the knowledge that regulatory officials have not commented on the adequacy of the disclosures contained in this Memorandum or on the fairness of the terms of this Offering.

Shareholders could become liable for excessive dividends

As a Shareholder of the Company (i.e., a Holder of our Shares) you will not be liable for the liabilities of the Company in excess of your investment. Notwithstanding this fact, you could become liable for any dividends paid to you by the Company if, after such dividend, our remaining assets are not sufficient to pay our then-outstanding liabilities.

There are restrictions on transfers

Transferability of the Securities is restricted so as to maintain control and consistency and to comply with federal and state securities laws. The Securities offered by way of this Memorandum have not been registered with the SEC or any government's securities authority and will be restricted and therefore cannot be resold unless they are also registered or unless an exemption from registration is available. Therefore, you should be prepared to hold such securities for at least twelve (12) months or longer and perhaps even an indefinite period of time.

We may be adversely affected by regulatory matters

Our operations may be adversely affected by legislative, regulatory, administrative and enforcement actions at the local, state and national levels (for example, the U.S. Bureau of Alcohol, Tobacco, Firearms, and Explosives (ATF), the U.S. Securities and Exchange Commission (SEC), the U.S. Federal Trade Commission (FTC), state consumer protection agencies, etc.).

OFFERING MEMORANDUM

There will not be an active trading market in our Shares; Sales in the secondary market may result in significant losses

There may never be any secondary market for our Shares. Our Shares may never be listed or displayed on any securities exchange, the Nasdaq National Market System or any electronic communications network. Our Management and other Affiliates of the Company may engage in limited purchase and resale transactions in the Shares, although they are not required to do so. If they decide to engage in such transactions, they may stop at any time. If the Shares are sold to third parties you may have to do so at a substantial discount from the issue price and, as a result, you may suffer a substantial loss of principal or invested capital. It is not anticipated that there will be any market for the resale of our Securities. As a result, an investor may be unable to sell or otherwise dispose of their investment in the Company. Moreover, if an investor were able to liquidate their investment, they would likely receive less than the amount of their original investment. Buyers of equity on the secondary market typically expect and receive a substantial discount from the pro rata portion of the fair market value of an entity's assets.

This Offering is being conducted on a best efforts basis

We are offering our Securities via this Memorandum on a "best efforts" basis. However, there is no assurance that we will reach our objectives in this Offering. If this Offering does not proceed according to our plans we may not have sufficient working capital to launch and operate our business, etc.

There is no minimum offering threshold associated with this Offering

No minimum amount of securities need to be subscribed in order for the Offering to proceed. Funds will not be escrowed. All accepted funds will become immediately available to the Company to proceed with its objectives. There is the risk that if only nominal amounts are raised through this Offering that only the costs of the Offering will be covered and the Company will not make any material or substantive progress toward its business objectives. Thus initial investors in this Offering will bear a disproportionate share of the risks described in this Memorandum.

Our financial forecasts, if any, are subject to limitations and qualifications

If any financial forecasts are utilized by the Company in connection with this Offering they are qualified in their entirety by the risk factors set forth in this Memorandum. Such forecasts, if any, have not been compiled or reviewed by independent accountants and, accordingly, no opinion or other form of assurance is expressed. Because such projections, if any, are based on a number of assumptions and are subject to significant material uncertainties and contingencies, many of which are beyond the control of the Company, there can be no assurance that such projections, if any, will be realized as actual results may vary significantly and materially from the results shown. Such projections, if any, should not be regarded as a representation that the projections will be achieved, nor should the projections be relied upon in subscribing for the Securities offered hereby and are qualified in their entirety by the content of this Memorandum.

We may be subject to other risks

The foregoing represents our best attempt to identify the various risks you may be exposed to by subscribing to this Offering. This Memorandum does not purport to be complete and may not adequately cover all activities in which we may become engaged or all the risks the Company will be subject to, either directly or

OFFERING MEMORANDUM

indirectly, as a result of pursuing our objectives. You are encouraged and entitled to ask questions of and receive answers from our Management to assess the merits and risks of the Securities offered hereby.

CAUTIONARY NOTE REGARDING FORWARD-LOOKING STATEMENTS

Some of the information in this Memorandum may contain forward-looking statements. Such statements include, in particular, statements about our plans, strategies and prospects. You can generally identify forward-looking statements by our use of forward-looking terminology such as "may", "will", "expect", "intend", "anticipate", "estimate", "believe", "continue", or other similar words. Although we believe that our plans, intentions and expectations reflected in such forward-looking statements are reasonable, you should not rely upon our forward-looking statements because the matters they describe are subject to known and unknown risks, uncertainties and other unpredictable factors, many of which are beyond our control. These forward-looking statements are subject to various risks and uncertainties, including, but not limited to, those discussed above under "Risk Factors", that could cause our actual results to differ materially from those projected in any forward-looking statement we make. We do not anticipate to update or revise any forward-looking statements, whether as a result of new information, future events or otherwise.

DESCRIPTION OF BUSINESS

Our Company

Ideal Conceal, Inc., a Minnesota corporation ("we", "our", "us", "ICI", or the "Company"), is a firearm manufacturing company. Our principal place of business is located at 4300 School Boulevard, Monticello, Minnesota 55362 USA. Our main telephone number is 888-409-4867. General e-mail inquiries may be sent to captainkirk@idealconceal.com.

Our Product

Our main product is known as the "Cellphone Pistol", a cell-phone-sized firearm intended for customers who seek to legally carry a firearm for personal or self-defense in a concealed, discreet manner. Our mission is to be sure that our customers have a dependable way to carry and defend themselves without the concern that comes with the operation of a traditional pistol, while providing the greatest concealment option on the market. We believe a pistol that is similar in dimension to a cellphone and that "hides in plain sight" is one of the best ways to allow more citizens to defend themselves against violence and terror. We may also develop and sell other caliber pistols along with accessories and holsters for added revenue. There can be no assurance our objectives will be achieved.

Problem & Solution

In these increasingly unpredictable times, incidents of random violence and terrorism are seemingly on the rise. Consequently, more people wish to be armed with a pistol to protect themselves and their families. It is estimated that approximately 17 million or more people are licensed to conceal and carry firearms in the United States. However, there is often a significant disconnect between getting a permit and carrying a gun. The size, inconvenience, and conspicuousness of carrying a firearm discourages licensed persons from doing so. We believe even the most avid "conceal-carry" people will want to carry something more discrete. For example, we were once contacted by a police chief who said that if a field test with our pistol worked out, he would order one for every one of his 40 officers on his police force. When asked why, he mentioned that a lot of his officers don't carry off

OFFERING MEMORANDUM

duty in the summer due to wearing clothing (shorts and t-shirts) that doesn't conceal a pistol very well, if at all. He stated that he never wants his officers to be unarmed, even when off duty. The same can be said for people who wear dress clothes to work. For example, bankers, lawyers, and realtors don't want their clients or co-workers to know that they carry a pistol. We also have had people who work in hospitals and wear scrubs contact us seeking to carry a pistol that doesn't appear to be a pistol when seen through their clothing. Many people have reached out to us in response to a terror attack, wanting to be armed, but wish to do so simply and safely.

Our Solution: The Ideal Conceal Pistol (IC380)

We believe our key product, the Ideal Conceal pistol, is a solution to these issues. Our solution is a smart, safe alternative to the ordinary pistol. It's lightweight and folds into the size of a cell phone, thus making it more concealable than our competitors' "conceal-carry" models. Our current pistol is a .380 caliber (the "IC380") for stopping power without excessive recoil or kick. We believe it is relatively safe because the trigger is covered and cannot be accidentally fired. Our pistol is constructed with a patent-pending over/under striker firing control group, which makes it even safer as it cannot be accidentally discharged due to dropping the pistol.

Target Market

Our target market are persons who either want to carry our pistol as their primary self-defense weapon of choice or people who are already avid concealed carriers and would like to have our pistol as a backup. We have also been approached by special forces and other government entities who feel this would be an excellent backup for their operators out in the field. Once people understand how easy it is to carry and operate this pistol, we believe it will become a much-sought after self-defense weapon of choice.

Competition

There are a large number of alternative pistols in the "conceal-carry" market. However, we believe none of them have accomplished what we have in terms of being able to conceal a pistol virtually in plain sight. There are many larger and older companies who offer conceal-carry solutions. Major companies in this space include Colt, National Presto, Remington Outdoor, Smith & Wesson, and Vista Outdoor (all based in the United States), as well as Beretta (Italy), FN Herstal (Belgium), Glock (Austria), Heckler & Koch (Germany), Izhmash (Russia), Norinco (China), and Taurus (Brazil). However, the simplicity of our pistol we believe far exceeds that of our competition. Once the grip is deployed the pistol is ready to fire, there are no slides to rack as there is in semi-auto pistols. Our pistol is also "double action", never allowing it to be "cocked" or fired without the owner's knowledge. There are no complicated magazines to load or other external safeties that may cause a serious time delay in the owners' response time.

Our Key Advantages

Here is a summary of what we view as the many advantages to owning an Ideal Conceal pistol:

- Ease of use.
- Ease of loading.
- Ease of concealment.
- Always ready once handle is deployed.
- Safety features that make it hard for a child to operate.

OFFERING MEMORANDUM

- The pistol can be carried either open or closed, depending on the situation.
- Optional laser and holster are ready for production.
- We will seek to develop additional calibers in the future.

Marketing & Sales Strategy

We expect to market the Ideal Conceal pistol via word of mouth and online social media marketing. There has been worldwide press coverage and millions of website visits. We currently have over 30,000 friends on Facebook. While we will need to implement a robust marketing effort, at present we are more concerned with getting up to speed with the orders we are currently generating. We have a solid Facebook presence. We also expect to market the pistol by doing industry shows as well as live shooting events.

Our sales will be handled through our exclusive distributor, Gun Runner Distributing (GRD). GRD will sign up the dealers and arrange for all inventory and shipping as well as reporting to the ATF. GRD is wholly-owned or controlled by Kirk Kjellberg. We estimate there are currently over 700 gun dealers who may sell our pistol and we have just begun production. We believe retail customers will assist in motivating gun dealers to sign up. Customers who are following us on Facebook and other firearm websites will also likely want to order. There is also a large contingent of foreign distributors who are interested in carrying our products.

Operations

Locations & Facilities

All of our manufacturing and management operations are based in Minnesota, USA. We believe the State of Minnesota has all of the necessary qualities, such as a skilled and available workforce, to ensure our growth and success.

Technology / Intellectual Property

The technology for our pistol is already developed. The pistol is already in its final form and ready to begin ramping up existing production. The pistol has been granted both a design and utility patent by the U.S. Patent and Trademark Office (USPTO). We also have a patent pending on the design of the firing control group and the holster. The "Ideal Conceal" name is also our registered trademark.

Equipment & Tools

We currently outsource manufacturing of the pistol's parts to contract manufacturing companies with excellent reputations for quality. This enables us to avoid the steep cost of creating a manufacturing facility, although we may possibly pursue that path in the future. The pistols are currently assembled in our assembly facility in Monticello, Minnesota, USA.

* * * * *

Ideal Conceal, Inc.

OFFERING MEMORANDUM

For more information regarding the Company and our plans for the future, please contact us:



IDEAL CONCEAL, INC.
4300 School Boulevard
Monticello, Minnesota 55362 USA
Telephone: 888-409-4867
E-mail: captainkirk@idealconceal.com

COMPETITION

The competition to provide firearms is vast and includes participants ranging from multi-national companies to local small businesses. There are a large number of alternative pistols in the “conceal-carry” market. However, we believe none of them have accomplished what we have in terms of being able to conceal a pistol virtually in plain sight. However, there are many larger and older companies who offer conceal-carry solutions. Major companies in this space include Colt, National Presto, Remington Outdoor, Smith & Wesson, and Vista Outdoor (all based in the United States), as well as Beretta (Italy), FN Herstal (Belgium), Glock (Austria), Heckler & Koch (Germany), Izhmash (Russia), Norinco (China), and Taurus (Brazil).

USE OF PROCEEDS

We intend to use the net proceeds received from this Offering for general working capital purposes, including, but not limited to, the building and marketing of our IC380 pistol, tooling, making molds, purchasing parts, on-going engineering, cost reduction efforts, hiring new team members, and/or any other business purpose. Inasmuch as it is impossible to predict exact costs and the expenses necessary to conduct the business of the Company, actual expenditures could vary substantially and materially from any estimates or forecasts supplied by our Management.

DESCRIPTION OF PROPERTY

We currently own no real property. We currently utilize office space of our Affiliates located in Monticello, Minnesota, USA.

OFFERING MEMORANDUM

MATERIAL AGREEMENTS

The Company has entered into, will enter into, and/or is otherwise a party to various Material Agreements with Affiliates and/or third parties. For example, our sales will be handled through our exclusive distributor, Gun Runner Distributing (GRD). GRD will sign up the dealers and arrange for all inventory and shipping as well as reporting to the ATF. GRD is wholly-owned or controlled by Kirk Kjellberg. We also expect to enter into various agreements from time to time that may have a material impact on your investment in our Securities. There can be no assurance that these relationships will withstand regulatory scrutiny. See also, "Compensation", "Conflicts of Interest", and "Related Party Transactions". Subject to our discretion and applicable confidentiality obligations, we expect to make copies of all such contracts and agreements available to you for inspection at our corporate offices in Monticello, Minnesota, at normal business hours or via electronic file sharing upon reasonable request at our convenience. In some cases, some agreements may be redacted or withheld. We may also require you to enter into a confidentiality agreement as a condition.

MANAGEMENT AND KEY PERSONNEL

We are a corporation governed by a Board of Directors (the "Board") and managed on a day-to-day basis by officers appointed by the Board. Directors and officers serve until their successors have been duly chosen and elected. By way of majority vote or written consent, our Common Shareholders may remove the Board with or without cause.

Our Board may fix the compensation of all Company officers. Pursuant to this authority, the Board may, by resolution, provide for Directors to be paid their expenses, if any, for attendance at each meeting of the Board, and may be paid a stated salary or a fixed sum as a Director for attendance at each meeting of the Board. No such payment shall preclude any Director from also serving as an officer of the Company or in any other capacity and receiving compensation therefrom. The Board may adopt incentive compensation plans in the form of Shares, stock options, warrants, etc., in the future for our Management, directors, officers, consultants, advisors, employees or others.

Officers appointed by the Board shall conduct the operation and management of the Company's business on a day-to-day basis on such terms and for such compensation as the Board shall determine. No officer is prevented from also holding a position as a Director concurrently.

The biographies of certain of our key officers, directors, or other key personnel, consultants or advisors, are set forth below. It does not purport to be complete and is subject to change. A complete and current list of our officers, directors, or other key personnel, consultants or advisors is available anytime upon request.

Kirk Kjellberg, CEO and Director

Kirk has over 35 years of high-level sales and management experience encompassing several industries. Trained in specialized sales techniques and philosophies. He is an award-winning training consultant specializing in leadership training, sales coaching, relationship-based sales training, increasing closing percentages, new sales training, presentation coaching, turnaround consulting, and more. Kirk is a skilled public speaker with sales related speaking workshops for groups as large as 400 people. He is well known as the author of the relationship-based sales training book, "Who Sold My Cheese?". As founder and CEO of the innovative firearms manufacturer Ideal

OFFERING MEMORANDUM

Conceal, Inc., he has pioneered the development of the cell phone-sized Ideal Conceal Pistol, overseeing all aspects including design, engineering, and manufacturing.

Brian Kinn, President

Brian is an accomplished manager with over 30 years of experience. He is skilled in managing phased unit real estate developments and presently oversees all aspects of management for a manufactured home community with over 300 homes. Brian is well-versed in the day-to-day operational needs of enterprises, including financial management, maintenance, and employee relations. He is now bringing his talents, experience and skills to Ideal Conceal, Inc.

* * * * *

We intend to recruit additional officers, directors, consultants, advisors, and other key personnel as we continue to grow. Consequently, the above list does not purport to be complete and is subject to change and supplementation from time to time without notice.

Subsidiaries

We may elect to own and operate certain assets through one or more wholly- or partially-owned LLC subsidiary entities in which case our Board of Directors and officers will serve as managers of the same (See "Description of Business").

Control of the Company

Control over the business affairs, policies, and actions of the Company resides with the Common Shareholders (holders of Shares) who have the power to vote and appoint the Board of Directors. Each Common Shareholder's vote shall be determined by the number of Shares owned at the time of the vote in question. See "Material Agreements" and "Management and Key Personnel – Company Ownership of Certain Beneficial Owners and Management".

Management

It is the duty of our officers and directors (collectively, our "Management") to carry out the expressed purpose and objectives of the Company, including coordination and communication with the Shareholders and the various tasks associated with being officers or directors of a corporation pursuant to our Bylaws and applicable law.

Our officers and directors shall exercise their best efforts and its ordinary and customary business judgment and practices in managing the affairs of the Company. Our officers and directors shall not be liable or obligated to the Shareholders for any mistake of fact or judgment made by them collectively or individually in operating the business of the Company which results in any loss to the Company or the Shareholders and shall be indemnified therefrom.

OFFERING MEMORANDUM

Our officers and directors do not in any way guarantee the return of any investor's capital or the return of a profit from the operations of the Company, nor shall they be responsible to any Shareholder or other person because of a loss of their capital contribution, a loss of their investment, or a loss in operations.

Subject to the specific provisions of our Bylaws (see the Exhibit section of this Memorandum), our officers and directors shall have power and authority to take such actions deemed necessary, appropriate, customary or convenient in regard to normal management activities and the conduct of the daily business operations and affairs of the Company.

Books and Records

We shall endeavor to keep just and true books of account and all other records at the principal place of business location of the Company and shall make these books and records available to Shareholders during normal business hours or via electronic file sharing provided reasonable advance notice is given. The books and records shall include, but shall not be limited to, the designation and identification of any property (real, personal, and mixed) in which the Company owns a legal or beneficial interest, including any property for which the title has been recorded or is maintained. Shareholders and their designated agents are authorized to visit our principal place of business, provided reasonable advance notice is given, to copy these records, in whole or in part, at their own expense. Other persons are not afforded the same privilege. Notwithstanding the foregoing, we may withhold any information we deem to be a trade secret or in which we reasonably believe we may suffer competitive disadvantage or economic harm or in order to ensure the privacy of our Shareholders.

Accounting

Upon request we will provide each Shareholder with information reasonably necessary to reflect their investment.

Company Bank Accounts

All Company funds shall be deposited in our own name or that of one of our Affiliates in an account or accounts maintained at a national or state bank selected for convenience.

Updates

We will endeavor to furnish you with periodic updates as deemed appropriate but not less frequently than annually. During special situations or periods of heightened activity, updates may be issued on a more frequent basis as appropriate.

Management, Director and Officer Compensation

The Company may pay cash and other forms of compensation to each of our Management team, consultants, advisors, officers and directors or their Affiliates as independent contractors for executive management services, general business management services, administration services, investor relations services, marketing services, legal or accounting services, etc. (See "Compensation").

OFFERING MEMORANDUM

Reimbursement of Certain Expenses Incurred

Our employees, advisors, consultants, officers, and directors are entitled to reimbursement for the reasonable, direct, out-of-pocket expenses incurred while acting for or on behalf of our Company including, but not limited to, all legal, accounting, travel, and other similar expenses.

Company Ownership of Certain Beneficial Owners and Management

The following table sets forth certain information with respect to beneficial ownership of our outstanding Shares of Common Stock as of the date of this Memorandum for (i) each director of the Company; (ii) for each executive officer of the Company and (iii) each person, business entity, or trust known to the Company to be the beneficial owner of more than five percent (5%) of the outstanding Shares of the Company:

Name of Beneficial Owner	Title of Class	Amount and Nature of Beneficial Ownership	Percentage of Ownership				
			(1)	(2)	(3)	(4)	(5)
Kirk Kjellberg, CEO and Director (6)	Common	4,952,315					99.05%

FOOTNOTES TO TABLE:

- (1) Beneficial ownership is determined in accordance with the rules of the U.S. Securities and Exchange Commission (the "SEC") and generally includes voting or investment power with respect to securities.
- (2) Subject to rounding, the percentage is based on an estimated total of 5,000,000 Common Shares outstanding on a fully-diluted basis as of the date of this Memorandum. See "Capitalization and Indebtedness".
- (3) Subject to dilution or change upon the issuance of new Shares or Options (see "Dilution" and "Capitalization and Indebtedness").
- (4) See "Compensation".
- (5) The balance of the Company's 47,685 outstanding Shares are held by and among 210 shareholders who purchased Shares under an exemption from registration (Regulation Crowdfunding) in 2018.
- (6) See "Management and Key Personnel".

COMPENSATION

Our Management and/or their Affiliates will be paid in connection with their management of Company affairs. Such persons are also eligible for reimbursement for general and administrative costs and expenses, including, but not limited to, travel, legal, accounting, overhead, due diligence, market research, and pre-acquisition research costs and other expenses in connection with the pursuit of the Company's objectives (See "Estimated Use of Proceeds"). Such persons may receive salaries and Equity or other forms of compensation out of the proceeds of this Offering or from our revenue, capital, or other Company assets for services performed on behalf of the Company. Such services may include, but are not limited to, legal, accounting, marketing, overhead,

OFFERING MEMORANDUM

investor relations, communications, administrative support, etc. Such compensation terms may not have been negotiated at arm's length. See "Conflicts of Interest".

CONFLICTS OF INTEREST

Our Management may act in a similar capacity for other unaffiliated concerns. Our Management's capability to satisfy its obligations to the Company could be adversely affected by such other involvements. Certain services to be provided to the Company, such as legal, accounting, engineering, analysis, consulting, marketing, and technical services may be performed by Affiliates or related parties of the Company's Management. For example, our sales will be handled through our exclusive distributor, Gun Runner Distributing (GRD). GRD will sign up the dealers and arrange for all inventory and shipping as well as reporting to the ATF. GRD is wholly-owned or controlled by Kirk Kjellberg, our CEO, director, and major shareholder. While such services are expected to be performed at rates believed to be comparable to rates charged by other independent non-affiliated concerns for similar services, there can be no assurance of this. Also, there is the likelihood that if our anticipated activities are not ultimately profitable, that such Affiliates or related parties may still realize profits even though you do not realize the same such profit. Conflicts of interest may arise for our Management, consultants, Affiliates, and others associated with the Company by way of contract. Such individuals, either directly or indirectly, may provide like services to other concerns. In addition, certain consultants, advisors, and members of our key personnel, Management, and their Affiliates are presently engaged in other companies or ventures. See also, "Material Agreements", "Compensation", and "Related Party Transactions".

Each of our Management team may be engaged in other business endeavors, may commit themselves to other entities, and are not obligated to work full time on the Company's affairs. For example, our Management are actively involved in numerous other firearms manufacturing business concerns, some of which operate out of the same office space utilized by the Company. If the other business affairs of our Management require them to devote more substantial amounts of time to such affairs, it could limit their ability to devote time to the affairs of the Company, which could have a negative impact on our ability to operate efficiently.

In addition, our Management may become affiliated with other entities engaged in firearms manufacturing businesses. Additionally, our Management may become aware of business opportunities which may be appropriate for presentation to the Company as well as the other entities with which they are or may be affiliated. Due to their existing affiliations, our Management may have fiduciary obligations to present potential business opportunities to those entities before presenting them to us, which could cause additional conflicts of interest. We cannot assure you that these conflicts will be resolved in our favor.

Also, certain personnel may have personal or family relationships with each other. Such non-business relationships could give rise to issues not otherwise present.

Our Management will be indemnified by the Company and authorized to obtain D&O (directors and officers) liability insurance paid for by the Company.

All of these activities and factors may result in conflicts of interest.

OFFERING MEMORANDUM

RELATED PARTY TRANSACTIONS

Transactions between the Company and individuals or entities related to our principals can cause conflicts of interest to arise. Such related parties have interests that may differ in certain respects from our interests and those of yours. For example, our sales will be handled through our exclusive distributor, Gun Runner Distributing (GRD). GRD will sign up the dealers and arrange for all inventory and shipping as well as reporting to the ATF. GRD is wholly-owned or controlled by Kirk Kjellberg. There can be no assurance that these relationships will withstand regulatory scrutiny. You should recognize that such relationships and transactions involve inherent conflicts between your interests and/or that of the Company and those of the parties related to our principals, and that the risk exists that we will not always resolve such conflicts in a manner that favors you or us. In addition, other transactions or dealings may arise in the future that could cause conflicts of interest. In our name or through our affiliated entities, and in connection with the operation of our various business activities, we have entered into or are otherwise party to contracts or transactions with related parties. See also, "Material Agreements", "Compensation", "Conflicts of Interest", and the footnotes of this Memorandum. We may enter into similar contracts with other Affiliates from time to time. To review copies of any such contracts or agreements, please contact us. In some cases, a confidentiality agreement may be required as a condition.

BYLAWS

The Company and our Shareholders are governed by our Bylaws. You are urged to read our Bylaws, a copy of which is attached to this Memorandum as an Exhibit in its entirety. Please consult with your own legal and financial advisors regarding the legal and financial effects upon you of the Bylaws which are incorporated herein by reference.

DESCRIPTION OF SECURITIES

Shares of Common Stock

The Shares of Common Stock (the "Shares" or "Equity") have standard voting rights and are entitled to share in dividends when or if declared by the board of directors subordinate to any preferred shares and provided the Company's debts and other obligations have been satisfied and/or are current.

Voting Rights

Shares of Common Stock have voting rights (i.e., one (1) vote per Share). For a more complete description of voting rights, see the Company's Bylaws attached hereto as an Exhibit.

Other Securities

We also reserve the right to issue securities of any kind at any time on terms other than the terms set forth in this Memorandum.

DESCRIPTION OF STOCK OPTION INCENTIVE PLAN

We do not currently have an active equity incentive plan for the Company. Our Board may adopt an Equity Incentive Plan in the future through which options, stock awards, or other equity incentives may be issued

OFFERING MEMORANDUM

to Company employees, personnel, advisors, and/or our Management on terms to be determined. In the event options, stock awards, or other equity incentives are issued and/or exercised, such will have a material dilutive effect upon your ownership in the Company (see "Dilution").

CAPITALIZATION AND INDEBTEDNESS

Capitalization of the Company

The Company is authorized to issue up to 10,000,000 Shares without nominal or par value. All shares are subject to dilution. Our Board of Directors is authorized to create and issue Shares in one or more series and to fix, by resolution or resolutions, the voting powers, designations, preferences, limitations, restrictions and relative rights of each series to be issued.

The table below sets forth (i) the number of Shares outstanding both before and after the offering (presuming the total number of Shares offered hereunder are subscribed), and (ii) no additional Shares and/or stock options are issued and subsequently exercised pursuant to our current or any future stock option incentive plan (again, which may or may not occur).

Type and Class of Security	Number Issued Prior to Offering (1)	Beneficial Ownership Prior to Offering	Number Issued After Offering	Beneficial Ownership After Offering				
				(1)	(2)	(3)	(4)	(5)
Common Shares	5,000,000	100.00%	5,000,000					
Options (2)	0	0.00%	0					
New Common Shares	0	0.00%	500,000					
TOTALS:	5,000,000	100.00%	5,500,000					

If this Offering is fully subscribed (i.e., all 500,000 Shares), Subscribers shall own 9.1% of the Company's Equity and existing Shareholders will own the remaining 90.9%.

FOOTNOTES TO TABLE:

- (1) See "Compensation" and "Management and Key Personnel - Company Ownership of Certain Beneficial Owners and Management".
- (2) Our Board may adopt an Equity Incentive Plan in the future through which options, stock awards, or other equity incentives may be issued to Company employees, personnel, advisors, and/or our Management on terms to be determined. In the event options, stock awards, or other equity incentives are issued and/or exercised, such will have a material dilutive effect upon your ownership in the Company (See "Dilution").
- (3) Presumes the placement of all 500,000 Shares offered hereby which may or may not occur.
- (4) We may seek capital on terms that may be different from the terms set forth in this Memorandum. Such issuance of new equity and/or debt securities by the Company would, among other things, possibly have a material, dilutive effect upon your ownership in the Company (See "Dilution").
- (5) Fully diluted. Subject to rounding.
- (6) Subject to dilution, of course, to the extent we issue additional Shares or other securities.

OFFERING MEMORANDUM

- (7) There are presently 5,000,000 Shares in the Company issued and outstanding out of a total of 10,000,000 Shares authorized.

Company Indebtedness

As of May 31, 2019, we had approximately \$387,363 in long-term debt and other liabilities, most if not all of which is payable to Affiliates (See "Conflicts of Interest"). Please refer to our financial statements attached to the Exhibit section of this Memorandum.

DILUTION

"Dilution" represents the difference between the Offering price of an equity security and the net book value of such security. "Net book value" is typically the amount that results from subtracting the total liabilities of a company from its total assets. As of May 31, 2019, the estimated combined net book value (unaudited) of the Company was approximately \$3,822 or an estimated \$0.00076 per Share on a fully-diluted basis (See our unaudited financial statements attached hereto in the Exhibit section of this Memorandum). Presuming placement of all Shares offered hereby (which may or may not occur), and presuming no issuance of any new debt and with combined assets (See "Capitalization and Indebtedness"), and presuming no material change in our net book value between May 31, 2019, and the date of this Memorandum, you'll likely suffer significant and material dilution per Share you purchase in this Offering. Initial investors in the Offering will be exposed to greater risk of dilution. You may suffer significant and material dilution while our Management, founders, and others may receive a corresponding beneficial increase in the value of Shares held by them. Also, our Board may adopt an Equity Incentive Plan in the future through which options, stock awards, or other equity incentives may be issued to Company employees, personnel, advisors, and/or our Management on terms to be determined. In the event options, stock awards, or other equity incentives are issued and/or exercised, such will have a material dilutive effect upon your ownership in the Company. Subsequent to or concurrent with the closing of this Offering we may seek to raise additional capital through the issuance of additional debt or equity to new investors on terms that may be different from the terms set forth in this Memorandum. Such issuance of new equity and/or debt securities by the Company would likely have a further material dilutive effect upon your ownership in the Company. (See "Capitalization and Indebtedness", "Compensation", and "Conflicts of Interest").

PLAN OF DISTRIBUTION

On a limited basis – and, with limited exceptions, to accredited investors only – we are offering "Equity" comprised of Shares of Common Stock (the "Shares") in accordance with the terms of this Offering Memorandum (this "Memorandum").

This Offering is being made only to "accredited investors" (See "Who May Invest") pursuant to Section 4(a)(5) and/or Rule 506(c) of Regulation D promulgated under the Securities Act of 1933, as amended (the "Act"), and/or other applicable federal and state law exemptions from registration (this "Offering").

OFFERING MEMORANDUM

TRANSFER RESTRICTIONS

The Securities described in this Memorandum are considered “restricted securities” as such term is defined under federal and state securities laws, and cannot be subsequently sold or transferred without registration or reliance, to the satisfaction of counsel for the combined Company, that an exemption from registration is available. The Shares shall bear a restrictive legend to this effect. You should be aware that no market for our Securities presently exist and there can be no assurance that a market will ever materialize.

FINANCIAL INFORMATION

Our Management has prepared un-audited, un-reviewed financial statements for the Company through May 31, 2019. We believe such statements are substantially and materially correct as of such date. Such statements are included in the Exhibit section of this Memorandum. In the event we can obtain audited financial statements, this Memorandum may be supplemented accordingly. More recent financial statements may be made available by the Company upon request.

CERTAIN U.S. INCOME TAX CONSIDERATIONS

TO ENSURE COMPLIANCE WITH TREASURY DEPARTMENT CIRCULAR 230, INVESTORS ARE HEREBY NOTIFIED THAT (A) ANY DISCUSSION OF FEDERAL TAX ISSUES IN THIS MEMORANDUM IS NOT INTENDED OR WRITTEN TO BE RELIED UPON, AND CANNOT BE RELIED UPON, BY INVESTORS FOR THE PURPOSE OF AVOIDING PENALTIES THAT MAY BE IMPOSED ON INVESTORS UNDER THE INTERNAL REVENUE CODE; (B) SUCH DISCUSSION IS INCLUDED HEREIN BY OUR COMPANY IN CONNECTION WITH THE PROMOTION OR MARKETING (WITHIN THE MEANING OF CIRCULAR 230) BY THE COMPANY OF THE TRANSACTIONS OR MATTERS ADDRESSED HEREIN; AND (C) INVESTORS SHOULD SEEK ADVICE BASED ON THEIR PARTICULAR CIRCUMSTANCES FROM AN INDEPENDENT TAX ADVISOR.

IF YOU ARE CONSIDERING SUBSCRIBING FOR THIS OFFERING, WE URGE YOU TO CONSULT YOUR OWN TAX ADVISORS CONCERNING THE PARTICULAR U.S. FEDERAL INCOME TAX CONSEQUENCES TO YOU OF THE PURCHASE, OWNERSHIP, AND DISPOSITION OF OUR SECURITIES, AS WELL AS ANY CONSEQUENCES TO YOU ARISING UNDER STATE, LOCAL, AND NON-U.S. TAX LAWS.

PROSPECTIVE INVESTORS SHOULD ONLY CONSIDER AN INVESTMENT IN OUR COMPANY BASED ON REASONS INDEPENDENT OF THE TAX CONSEQUENCES OF SUCH INVESTMENT. TAX ADVANTAGES (I.E., DEDUCTIONS AND LOSSES) ARE NOT A SIGNIFICANT OR INTENDED FEATURE OF AN INVESTMENT IN OUR COMPANY.

We are a “C-corp” for tax purposes. Neither we nor our Management, advisors, lawyers, accountants, or other representatives make any representation or otherwise provide any tax advice concerning acquiring our Securities. By acquiring our Securities, you represent and warrant that you have consulted your own tax advisor concerning our Securities and you are not relying upon us or any of the other persons listed in this paragraph, above.

OFFERING MEMORANDUM

LEGAL PROCEEDINGS

As of the date of this Memorandum, we are not a party to any litigation. The Company and/or its Affiliates may be or become parties to litigation in the normal course of business or may be or become subject to government investigations or administrative proceedings from time to time. In any event, we do not believe that such matters will have a material adverse effect on our business, financial condition or results of operations. We are presently unaware of any active material legal proceedings, regulatory or otherwise, against the Company or its Affiliates that may have a material impact on our prospective activities.

SELECT DEFINITIONS

The following are definitions of words or terms that are used in this Memorandum whether or not such terms are capitalized. However, it is not a comprehensive list. If there are words or terms used in this Memorandum that are not understood, please contact us or seek out professional advisors or counsel.

“Accredited Investor” is defined under Regulation D promulgated under the Securities Act and includes: (i) any person who had an individual income in excess of USD \$200,000 in each of the two most recent years, or joint income with that person’s spouse in excess of USD \$300,000 in each of those years, and has a reasonable expectation of reaching the same income level in the current year; (ii) any person whose individual net worth (not including the value of their primary residence), or joint net worth with that person’s spouse, at the time of his purchase exceeds USD \$1,000,000; (iii) any organization, business trust, or partnership, not formed for the specific purpose of acquiring the interests offered, with total assets in excess of USD \$5,000,000; and (iv) any entity in which all equity owners are Accredited Investors.

“Act” refers to the Securities Act of 1933, as amended.

“Affiliate” means any Person that directly or indirectly controls, is controlled by, or is under common control with the Person in question. As used in this definition, the term “control” means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a Person, whether through ownership of voting securities, by contract or otherwise, or to hold or to control the Holder of 10 percent or more of the outstanding voting securities of such Person.

“Articles” or “Articles of Incorporation” mean the articles or certificate, as may be amended, restated, or supplemented from time to time, filed with the Nevada Secretary of State or other equivalent authority in order to form or continue the Company.

“Board of Directors” or “Board” or “Directors” mean the directors appointed by the Common Shareholders to such body. Such Persons shall be vested with all rights, powers, privileges and indemnity as directors under Minnesota law and are responsible for appointing other officers to serve as the Company’s Management.

“Bylaws” means, unless the context requires otherwise, the Company’s governing bylaws as they may be adopted, amended, supplemented or restated from time to time.

“Certificate of Determination” means a certificate authorized by the Board setting forth the voting powers, designations, preferences, limitations, restrictions and relative rights of a series or class of preferred or common stock or other Company security to be issued.

OFFERING MEMORANDUM

“Class” refers to a type of equity security whose voting powers, designations, preferences, limitations, restrictions and relative rights are established by the Articles, Bylaws, and/or the Board of Directors as the case may be.

“Code” means the Internal Revenue Code of 1986, as from time to time amended and in effect.

“Common Stock” means one or more Shares of the capital stock of the Company as provided for in the Company’s Articles.

“Company” means Ideal Conceal, Inc., a Minnesota corporation, its successors and/or assigns.

“Consent” means the written consent of a Person, or the affirmative vote of such Person at a meeting called or via written consent, as the case may be, to do the act or thing for which the consent is solicited, or the act of granting such consent, as the context requires.

“Equity” means Shares as more particularly described in the Memorandum.

“Indemnitee” means any Person involved in the management of the Company including the Board of Directors, any Person who is or was an Affiliate of such Persons, any Person who is or was an officer, director, advisor, consultant, employee, agent, trustee, partner, member, manager, or shareholder of such persons or any such Affiliate, or any Person who is or was serving at the request of the Board of Directors or Management or any such Affiliate as a director, officer, employee, partner, member, manager, agent or trustee of another Person; provided that a Person shall constitute an “Indemnitee” only with respect to acts, omissions or matters deriving from or relating to the business, operations of the Company.

“Investor” means a subscriber of the Company’s Shares.

“Management” means the Company’s Board and its officers who run the day-to-day business of the Company, but also includes any director, advisor, consultant, employee, agent, trustee, partner, member, manager, etc., who has executive authority in managing the day-to-day affairs of the Company.

“Memorandum” means the document utilized by the Company to disclose risks, describe its proposed activities, and explain the terms of the Offering of Shares to prospective Investors.

“Offering” refers to the offering of the Company’s Securities made pursuant to applicable federal and state law exemptions from registration via the Memorandum.

“Person” means an individual or a corporation, limited liability company, partnership, trust, estate, unincorporated organization, association or other business enterprise.

“Public Event” means an event in which the Company enters into any merger agreement or adopts a plan in which the Company or its successors or assigns is to become listed or quoted on an established securities market or exchange or become readily tradable on a secondary market (or the substantial equivalent thereof).

OFFERING MEMORANDUM

“Record Date” means the date established by the Board of Directors for determining the identity of Shareholders entitled to vote or take action or entitled to exercise rights in respect of any other lawful action of Shareholders.

“Redemption” refers to the right of the Company to buy back or redeem any of its issued securities.

“Regulations” means the income tax regulations promulgated under the Code, as from time to time amended and in effect (including corresponding provisions of succeeding regulations).

“Roll-Up” means a transaction involving the acquisition, merger, conversion, or consolidation, either directly or indirectly, of the Company and the issuance of securities of a roll-up entity.

“Roll-Up Entity” means a partnership, trust, corporation, limited liability company, or other entity that would be created or survive after the successful completion of a proposed roll-up transaction.

“Shareholder” means an Investor that holds one or more Shares.

“Share(s)” mean(s) the Common Stock of the Company.

“Subscription” means the consideration that an Investor has agreed to convey to the Company in exchange for the Shares.

“Subscription Agreement” means the agreement attached to the Memorandum by way of exhibit whereby Investors agree to subscribe for the combined Company’s Shares on terms as outlined in the Memorandum.

[THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

Ideal Conceal, Inc.

OFFERING MEMORANDUM

WHERE TO OBTAIN MORE INFORMATION

Throughout this Memorandum, reference is made to certain information either not contained in this document or else attached hereto by way of exhibit. This Memorandum does not purport to be complete. You are encouraged to meet with our Management and ask questions and receive answers about our current plans and operations and for further information regarding matters referenced herein.

If you or your advisors would like additional information regarding the Company or our objectives, please contact us:



IDEAL CONCEAL, INC.
4300 School Boulevard
Monticello, Minnesota 55362 USA
Telephone: 888-409-4867
E-mail: captainkirk@idealconceal.com

[THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

Ideal Conceal, Inc.
OFFERING MEMORANDUM

EXHIBIT A

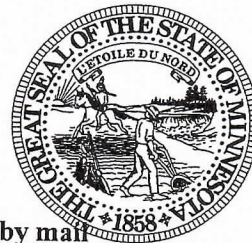
COPY OF ARTICLES OF INCORPORATION



IDEAL CONCEAL, INC.
4300 School Boulevard
Monticello, Minnesota 55362 USA
Telephone: 888-409-4867
E-mail: captainkirk@idealconceal.com

*This section alone does not constitute an offer by the Company or its Affiliates.
An offer may be made only by an authorized representative of the Company and the recipient must receive a
complete Memorandum, including all Exhibits.*

Office of the Minnesota Secretary of State
Minnesota Business Corporation | Articles of Incorporation
Minnesota Statutes, Chapter 302A



Read the instructions before completing this form.

Filing Fee: \$155 for expedited service in-person and online filings, \$135 if submitted by mail

Note: A professional corporation governed under Chapter 319B must include an attachment with the following information: (This information is only required if this is a professional corporation.)

1. Statement that the Minnesota firm elects to operate and acknowledges that it is subject to *Minnesota Statutes*, Chapter 319B.01 to 319B.12.
2. List the professional service the corporation is authorized to provide under *Minnesota Statutes*, Chap. 319B, subd 19.

The undersigned incorporator(s), in order to form a Minnesota Business Corporation under *Minnesota Statutes*, Chapter 302A adopt the following:

Article I – Name of Corporation (Required)

Ideal Conceal, Inc.

(The company name must include a corporate or professional designation in their name.)

Article II – Registered Office and Agent (A Registered Office Address is Required)

4300 School Boulevard Monticello MN 55362
 Street Address (A PO Box by itself is not acceptable) City State Zip

The Registered Agent at the above address is: Kirk Kjellberg

Article III – Shares

The corporation is authorized to issue 10,000,000 total number of shares.
(Must authorize at least one share)

Article IV – Incorporators (Required)

I, the undersigned, certify that I am signing this document as the person whose signature is required, or as agent of the person(s) whose signature would be required who has authorized me to sign this document on his/her behalf, or in both capacities. I further certify that I have completed all required fields, and that the information in this document is true and correct and in compliance with the applicable chapter of Minnesota Statutes. I understand that by signing this document I am subject to the penalties of perjury as set forth in Section 609.48 as if I had signed this document under oath.

Kirk Kjellberg 4300 School Boulevard Monticello mn 55362
 Incorporator's Name Street Address City State Zip Code

Signature

11-4-2015
 Date

 Incorporator's Name Street Address City State Zip Code

Signature

 Date

Email Address for Official Notices

Enter an email address to which the Secretary of State can forward official notices required by law and other notices:

sendkirkmail@gmail.com

Check here to have your email address excluded from requests for bulk data, to the extent allowed by Minnesota law.

Ideal Conceal, Inc.
OFFERING MEMORANDUM

EXHIBIT B

COPY OF BYLAWS



IDEAL CONCEAL, INC.
4300 School Boulevard
Monticello, Minnesota 55362 USA
Telephone: 888-409-4867
E-mail: captainkirk@idealconceal.com

*This section alone does not constitute an offer by the Company or its Affiliates.
An offer may be made only by an authorized representative of the Company and the recipient must receive a
complete Memorandum, including all Exhibits.*

**BYLAWS
OF
Ideal Conceal, Inc.**

ARTICLE I - OFFICES

1.1 REGISTERED OFFICE. The registered office of the Corporation shall be located within the State of Minnesota, as set forth in the Articles of Incorporation. The Board of Directors shall have authority to change the registered office of the Corporation, and a statement evidencing any such change shall be filed with the Secretary of State of Minnesota as required by law.

1.2 OFFICES. The Corporation may have other offices, including its principal business office, either within or without the State of Minnesota.

ARTICLE II - CORPORATE SEAL

2.1 CORPORATE SEAL. The Corporation shall have no seal.

ARTICLE III - SHAREHOLDERS

3.1 REGULAR MEETINGS. Regular meetings of the shareholders shall be held at the Corporation's principal office or such other place within or without the State of Minnesota as is designated by the Board of Directors. Regular meetings may be held annually or on a less frequent periodic basis, as established by a resolution of the Board of Directors, or may be held on call by the Board of Directors from time to time as and when the Board determines. At each regular meeting, the shareholders shall elect qualified successors for directors who serve for an indefinite term or whose terms have expired or are due to expire within six (6) months after the date of the meeting, and may transact such other business which properly comes before them. The foregoing notwithstanding, in the event a regular meeting of the shareholders has not been held for a period of fifteen (15) months, a shareholder or group of shareholders holding three percent (3%) or more of the issued and outstanding voting shares may demand that a regular meeting of the shareholders be held by giving written notice to the President, Vice-President or Treasurer of the Corporation. Within fourteen (14) days after receipt of the notice, the Board shall cause a regular meeting of the shareholders to be called and held within thirty (30) days of receipt of the notice. Any regular meeting held pursuant to such a request by a shareholder or shareholders shall be held within the county where the principal executive office of the Corporation is located.

3.2 SPECIAL MEETINGS. Special meetings of the shareholders shall be called by the President or Treasurer, or such other officer as may be designated by the Board of Directors, upon request of two members of the Board of Directors, or upon a written request of shareholders holding ten percent (10%) or more of the shares entitled to vote. The request must specify the purpose of the meeting. Within fourteen (14) days after receipt of the request, the Board of Directors must call a special meeting of the shareholders to be held within thirty (30) days of receipt of the request. Any

special meeting held pursuant to such a request by a shareholder or shareholders shall be held within the county where the principal executive office of the Corporation is located.

3.3 QUORUM. Business may be transacted at any duly held meeting of shareholders at which a quorum is present. The holders of a majority of the voting power of the shares entitled to vote at a meeting are a quorum. The shareholders present at the meeting may continue to transact business until adjournment, even though a number of shareholders withdraw leaving less than a quorum. If a quorum is not present at any meeting, those present have the power to adjourn the meeting from time to time until the requisite number of voting shares are present. The date, time, and place of the reconvened meeting shall be announced at the time of adjournment and notice of the reconvened meeting shall be given to all shareholders who were not present at the time of adjournment. Any business which might have been transacted at the meeting which was adjourned may be transacted at the reconvened meeting.

3.4 VOTING. At each shareholders' meeting, every shareholder having the right to vote is entitled to vote in person or by proxy. Shareholders have one (1) vote for each share having voting power standing in their name on the books of the Corporation, unless otherwise provided in the Articles of Incorporation of the Corporation, or these Bylaws, or in the terms of the shares. Upon demand of any shareholder, the vote for directors or the vote upon any question before the meeting shall be by ballot. All elections and questions shall be decided by a majority vote of the number of shares entitled to vote and represented at any meeting at which there is a quorum, except as otherwise required by statute, the Articles of Incorporation, these Bylaws, or by agreement among the shareholders.

3.5 NOTICE OF MEETING. Notice of regular or special meetings of the shareholders shall be given by an officer or agent of the Corporation to each shareholder shown on the books of the Corporation to be the holder of record of shares entitled to vote at the meeting. If the notice is to be mailed, then the notice must be mailed to each shareholder at the shareholder's address as shown on the books of the Corporation at least three (3) calendar days prior to the meeting. If the notice is not mailed, then the notice must be given at least forty-eight (48) hours prior to the meeting. The notice must contain the date, time, and place of the meeting, and in the case of a special meeting, must also contain a statement of the purpose of the meeting. In no event shall notice be given more than thirty (30) days prior to the meeting.

3.6 PROXIES. At all meetings of shareholders, a shareholder may vote by proxy executed in writing by the shareholder or by his duly authorized attorney-in-fact. Such proxies must be filed with an officer of the Corporation before or at the time of the meeting. No proxy shall be valid after eleven (11) months from the date of its execution, unless otherwise provided in the proxy.

3.7 CLOSING TRANSFER BOOKS. The Board of Directors may close the stock transfer books for a period of time which does not exceed sixty (60) days preceding any of the following: the date of any meeting of shareholders; the payment of dividends; the allotment of rights; or the change, conversion, or exchange of shares.

3.8 RECORD DATE. In lieu of closing the stock transfer books, the Board of Directors may fix in advance a date, not exceeding sixty (60) days preceding the date of any of the events described in Section 3.7, as a record date for the determination of shareholders entitled to notice of and to vote at any meeting and any meeting subsequent to adjournment; to receive any dividend or allotment of rights; or to exercise the rights in respect to any change, conversion, or exchange of shares. In such case, only those shareholders of record on the record date so fixed shall be entitled to receive notice of and to vote at the meeting and any meeting subsequent to adjournment thereof, to receive a dividend or allotment of rights, to exercise such rights, as the case may be, notwithstanding any transfer of any shares on the books of the Corporation after any record date so fixed. If the share transfer books are not closed and no record date is fixed for determination of the shareholders of record, then the date on which notice of the meeting is mailed or the date of adoption of a resolution of the Board of Directors declaring a dividend, allotment of rights, change, conversion or exchange of shares, as the case may be, shall be the record date of such determination.

3.9 PRESIDING OFFICER. The President of the Corporation shall preside over all meetings of the shareholders. In the absence of the President, the shareholders may choose any person present to act as a presiding officer.

3.10 ORDER OF BUSINESS. The suggested order of business at the regular meeting, and so far as possible at all other meetings of the shareholders, shall be:

1. Roll call.
2. Proof of due notice of meeting, unanimous attendance, or waiver of notice.
3. Reading and disposal of any unapproved minutes.
4. Annual reports of all officers and committees.
5. Election of directors.
6. Unfinished business.
7. New business.
8. Adjournment

3.11 WRITTEN ACTION BY SHAREHOLDERS. Any action which may be taken at a meeting of the shareholders may be taken without a meeting and notice if consent in writing, setting forth the action so taken, is signed, or consented to by authenticated electronic communication, by a majority of the share voting power of the shareholders entitled to notice of a meeting for such purpose. In the event a written action is signed, or consented to, by less than all the shareholders, any shareholder not signing, or consenting to, the action will be notified as soon as reasonably possible of the content of the action and the effective date of the action. Failure to provide the notice does not invalidate the written action. A shareholder who does not sign or consent to the written action has no liability for the action or actions so taken.

ARTICLE IV - DIRECTORS

4.1 GENERAL POWERS. The property, affairs, and business of the Corporation shall be managed by the Board of Directors.

4.2 SHAREHOLDER MANAGEMENT. The holders of shares entitled to vote for directors may, by unanimous affirmative vote, take any action which the Board of Directors is otherwise empowered to take, in accordance with the provisions of Section 302A.201 of the Minnesota Statutes and laws amendatory thereof or supplementary thereto.

4.3 NUMBER. The initial Board of Directors shall be determined in the Organizational Resolutions of the Company. Thereafter, subject to any Shareholder Control Agreement in effect, the number of directors may be changed by resolution of the shareholders at their regular meetings or special meetings called for that purpose.

4.4 QUALIFICATIONS AND TERM OF OFFICE. Directors need not be shareholders or residents of the State of Minnesota. The Board of Directors shall be elected by the shareholders at their regular meeting and at any special shareholders' meeting called for that purpose. A director elected for an indefinite term shall serve until the next regular meeting of the shareholders and until the director's successor is elected and qualifies, or until the earlier death, resignation, removal, or disqualification of the director. A director elected for a fixed term of office, which shall not exceed five (5) years, shall hold office until the director's successor is elected and qualifies, or until the earlier death, resignation, removal, or disqualification of the director.

4.5 QUORUM. A majority of the Board of Directors constitutes a quorum for the transaction of business; provided, however, that if any vacancies exist by reason of death, resignation, or otherwise, a majority of the remaining directors constitutes a quorum. If less than a quorum is present at any meeting, a majority of the directors present may adjourn the meeting from time to time without further notice.

4.6 ACTION OF DIRECTORS. The acts of a majority of the directors present at a meeting at which a quorum is present are the acts of the Board of Directors.

4.7 MEETINGS. Meetings of the Board of Directors may be held from time to time at any place, within or without the State of Minnesota that the Board of Directors may select. If the Board of Directors fails to select a place for a meeting, the meeting shall be held at the principal executive office of the Corporation. The President or any director may call a meeting of the Board of Directors by giving notice to all directors of the date, time, and place of the meeting. If the notice is to be mailed, then the notice must be mailed to each director at least five (5) calendar days prior to the meeting. If the notice is not mailed, then the notice must be given at least forty-eight (48) hours prior to the meeting. If the date, time, and place of the meeting of the Board of Directors have been announced at a previous meeting of the Board of Directors, no additional notice of such meeting is required, except that notice shall be given to all directors who were not present at the previous meeting. Notice of the meeting of the Board of Directors need not state the purposes of the meeting. A director may orally or in writing waive notice of the meeting. Attendance by a director at a meeting of the Board of Directors is also a waiver of notice of such meeting, except where the director objects at the beginning of the meeting to the transaction of business because the meeting allegedly is not lawfully called or convened and does not participate thereafter in the meeting.

4.8 MEETING BY ELECTRONIC COMMUNICATIONS. A conference among directors by any means of communication through which the directors may simultaneously hear each other during the conference constitutes a meeting of the Board of Directors if the number of directors participating in the conference would be sufficient to constitute a quorum at a meeting, and if the same notice is given of the conference as would be required for a Board of Directors meeting under these Bylaws. In any Board of Directors meeting, a director may participate by any means of communication through which the director, other directors so participating, and all directors physically present at the meeting may simultaneously hear each other during the meeting.

4.9 COMPENSATION. Directors may receive such compensation as may be determined from time to time by resolution of the Board of Directors.

4.10 COMMITTEES. By the affirmative vote of a majority of the directors, the Board of Directors may establish a committee or committees having the authority of the Board of Directors in the management of the business of the Corporation to the extent provided in the resolution adopted by the Board of Directors. A committee shall consist of one or more persons, who need not be directors, appointed by affirmative vote of a majority of the directors present. A majority of the members of the committee present at any meeting of the committee is a quorum for the transaction of business, unless a larger or smaller proportion or number is provided in the resolution approved by the Board of Directors. Minutes of any committees created by the Board of Directors shall be available upon request to members of the committee and to any director.

4.11 ACTION BY ABSENT DIRECTOR. A director may give advance written consent or opposition to a proposal to be acted upon at a Board of Directors' meeting by giving a written statement to the President, Vice-President, Treasurer, or any director setting forth a statement of the proposal to be voted on and containing a statement of the director's voting preference with regard to the proposal. An advance written statement does not constitute presence of the director for purposes of determining a quorum, but the advance written statement shall be counted in the vote on the subject proposal provided that the proposal acted on at the meeting is substantially the same or has substantially the same effect as the proposal set forth in the advance written statement. The advance written statement by a director on a proposal shall be included in the records of the Board of Director's action on the proposal.

4.12 REMOVAL OF DIRECTORS BY SHAREHOLDERS. At any duly called meeting of the shareholders, the affirmative vote of a number of shares sufficient to elect a director may remove any or all of the directors, with or without cause, and may elect replacements.

4.13 REMOVAL OF DIRECTORS BY BOARD OF DIRECTORS. Any director who has been elected by the Board of Directors to fill a vacancy on the Board of Directors, or to fill a directorship created by action of the Board of Directors, and who has not subsequently been reelected by the shareholders, may be removed by a majority vote of all directors constituting the Board, exclusive of the director whose removal is proposed.

4.14 VACANCIES. Any vacancy on the Board of Directors may be filled by vote of the remaining directors, even though less than a quorum.

4.15 WRITTEN ACTION BY DIRECTORS. Any action which may be taken at a meeting of the Board of Directors may be taken without a meeting and notice thereof if a consent in writing setting forth the action taken is signed, or consented to by authenticated electronic communication, by a consent signed by the number of directors required to take the action at a duly held meeting of the Board of Directors at which all of the directors are present. In the event a written action is signed, or consented to, by less than all the directors, any director not signing, or consenting to, the action will be notified as soon as reasonably possible of the content of the action and the effective date of the action. Failure to provide the notice does not invalidate the written action. A director who does not sign or consent to the written action has no liability for the action or actions so taken.

4.16 DISSENT FROM ACTION. A director of the Corporation who is present at a meeting of the Board of Directors at which any action is taken shall be presumed to have assented to the action taken unless the director objects at the beginning of the meeting to the transaction of business because the meeting is not lawfully called or convened and does not participate thereafter, or unless the director votes against the action at the meeting, or is prohibited from voting on the action.

4.17 INTERESTED DIRECTORS. No contract or transaction between the Corporation and one or more of its directors or officers, or between the Corporation and any other Corporation, partnership, association, or other organization in which one or more of its Directors or officers are Directors or officers or have a financial interest, shall be void or voidable solely for this reason, or solely because the Director or officer is present at or participates in the meeting of the shareholders or the Board or committee which authorizes, approves or ratifies the contract or transaction, if:

4.17.1 The material facts as to the relationship or interest and as to the contract or transaction are disclosed or are known to the Board of Directors or the committee, and the Board or committee in good faith authorizes the contract or transaction by the affirmative votes of a majority of the disinterested Directors, but any interested Director shall not be counted in determining the presence of quorum and shall not vote; or

4.17.2 The material facts as to the relationship or interest and as to the contract or transaction are disclosed or are known to the shareholders entitled to vote thereon, and the contract or transaction is specifically approved in good faith by the holders of a majority of the outstanding shares, but shares owned by the interested Director or officer shall not be counted in determining the presence of a quorum and shall not be voted; or

4.17.3 The contract or transaction is fair and reasonable as to the Corporation as of the time it is authorized, approved or ratified, by the Board of Directors a committee thereof, or the shareholders.

ARTICLE V - OFFICERS

5.1 ELECTION OF OFFICERS. The Board of Directors shall, from time to time, elect a CEO, President, Secretary and a Treasurer, who may also be designated as Chief Financial Officer. The Board of Directors may elect, but shall not be required to elect, Vice-Presidents, and a Chairman of the Board. In addition, the Board of Directors may elect such other officers and agents as it may deem necessary. The officers shall exercise such powers and perform such duties as are prescribed by applicable statutes, the Articles of Incorporation, the Bylaws, or as may be determined from time to time by the Board of Directors. Any number of offices may be held by the same person.

5.2 TERM OF OFFICE. The officers shall hold office until their successors are elected and qualify; provided, however, that any officer may be removed with or without cause by the affirmative vote of a majority of the directors present at a Board of Directors meeting.

5.3 CEO. The Chief Executive Officer shall have general supervision and direction of the business and affairs of the Corporation, subject to the control of the Board, and shall report directly to the Board. When present, the CEO shall preside at all meetings of the shareholders; and, when present, and if there is no Chairman of the Board, preside at all meetings of the Board of Directors.

5.4 PRESIDENT. The President shall have general active management of the business of the Corporation; see that all orders and resolutions of the Board of Directors are carried into effect; sign and deliver in the name of the Corporation any deeds, mortgages, bonds, contracts or other instruments pertaining to the business of the Corporation, except in cases in which the authority to sign and deliver is required by law to be exercised by another person or is expressly delegated by the Articles of Incorporation or Bylaws or by the Board of Directors to some other officer or agent of the Corporation; maintain records of and, whenever necessary, certify all proceedings of the Board of Directors and the shareholders; and perform other duties prescribed by the CEO and/or the Board of Directors.

5.5 TREASURER. The Treasurer shall: Keep accurate financial records for the Corporation; Deposit all money, drafts, and checks in the name of and to the credit of the Corporation in the banks and depositories designated by the Board of Directors; Endorse for deposit all notes, checks, and drafts received by the Corporation as ordered by the Board of Directors, making proper vouchers therefor; Disburse corporate funds and issue checks and drafts in the name of the Corporation, as ordered by the Board of Directors; Render to the CEO, President and the Board of Directors, whenever requested, an account of all transactions by the Treasurer and of the financial condition of the Corporation; and Perform other duties prescribed by the Board of Directors, CEO or by the President.

5.6 VICE PRESIDENT. The Vice-President has such powers and shall perform such duties as may be specified in these Bylaws or prescribed by the Board of Directors. In the event of absence or disability of the President, the Vice-President shall succeed to the President's powers and duties.

5.7 SECRETARY. The Secretary, if any, shall attend all meetings of the shareholders and the Board of Directors. The Secretary shall act as clerk and shall record all the proceedings of the

meetings in the minute book of the Corporation and shall give proper notice of meetings of shareholders and the Board of Directors. The Secretary shall keep the seal of the Corporation, if any, and shall affix the seal to any instrument requiring it and shall attest the seal, and shall perform such other duties as may be prescribed from time to time by the Board of Directors.

5.8 CHAIRMAN OF THE BOARD. The Chairman of the Board, if any, shall preside at all meetings of the Board of Directors and shall perform such other duties as may from time to time be assigned by the Board of Directors.

5.9 ASSISTANT OFFICERS. In the event of absence or disability of any Vice-President, Secretary or Treasurer, the assistant to such officer, if any, shall succeed to the powers and duties of the absent officer until the principal officer resumes his duties or a replacement is elected by the Board of Directors. If there are two or more assistants, the order of succession shall be determined through seniority by the order in which elected or as otherwise prescribed by the Board of Directors. The assistant officers shall exercise such other powers and duties as may be delegated to them from time to time by the Board of Directors or the principal officer under whom they serve, but at all times remain subordinate to the principal officers they are designated to assist.

ARTICLE VI - INDEMNIFICATION

Directors, officers, committee members, and other persons shall have the rights to indemnification provided by Section 302A.521 of the Minnesota Statutes and law amendatory thereof and supplementary thereto.

ARTICLE VII - SHARES AND THEIR TRANSFER

7.1 CERTIFICATES OF SHARES. Unless the Board of Directors has provided that the Corporation's shares are to be uncertificated, every owner of shares of the Corporation shall be entitled to a certificate, to be in such form as the Board of Directors prescribes, certifying the number of shares owned by such owner. The certificates for shares shall be signed in the name of the Corporation by the President and by the Secretary or Assistant Secretary, or the Treasurer, or any other officer of the Corporation authorized by the Board of Directors and shall have the corporate seal, if any, affixed thereto. A record shall be kept of the name of the person owning the shares represented by each certificate, the number of shares represented by each certificate, the respective issue dates thereof, and in the case of cancellation, the respective dates of cancellation. Except as provided in Section 7.5 of this Article VII, every certificate surrendered to the Corporation for exchange or transfer shall be cancelled, and no other certificate shall be issued in exchange for any existing certificate until such existing certificate is cancelled.

7.2 UNCERTIFICATED SHARES. The Board of Directors by a majority vote of directors present at a duly called meeting may provide that any or all shares or classes or series of shares are to be uncertificated shares. In that case, any shareholder who is issued uncertificated shares shall be provided with the information legally required to be disclosed in a certificate.

7.3 ISSUANCE OF SHARES. The Board of Directors is authorized to issue shares of the capital stock of the Corporation up to the number of shares authorized by the Articles of Incorporation. Shares may be issued for any consideration, including, without limitation, money or other tangible or intangible property received by the Corporation or to be received by the Corporation under a written agreement, or services rendered to the Corporation or to be rendered to the Corporation under a written agreement, as authorized by a resolution approved by the affirmative vote of a majority of the directors present, valuing all non-monetary consideration and establishing a price in money or other consideration, or a minimum price, or a general formula or method by which the price will be determined. Upon authorization by resolution approved by the affirmative vote of a majority of the directors present, the Corporation may, without any new or additional consideration, issue shares of its authorized and unissued capital stock in exchange for or in conversion of its outstanding shares, or issue its own shares pro rata to its shareholders or the shareholders of one or more classes or series, to effectuate share dividends or splits, including reverse share splits. No shares of a class or series shall be issued to the holders of shares of another class or series, unless issuance is either expressly provided for in the Articles of Incorporation or is approved at a meeting by the affirmative vote of the holders of a majority of the voting power of all shares of the same class or series as the shares to be issued.

7.4 TRANSFER OF SHARES. Transfer of shares on the books of the Corporation may be authorized only by the shareholder named in the certificate or the shareholder's legal representative or duly authorized attorney-in-fact and only upon surrender for cancellation of the certificate for such shares. The shareholder in whose name shares stand on the books of the Corporation shall be considered the owner thereof for all purposes regarding the Corporation.

7.5 LOST CERTIFICATES. Any shareholder claiming a certificate for shares to be lost or destroyed shall make an affidavit or affirmation of that fact in such form as the Board of Directors may require and shall, if the directors so require, give the Corporation a bond of indemnity in form and with one or more sureties satisfactory to the Board of Directors and in an amount determined by the Board of Directors, to indemnify the Corporation against any claim that may be made against it on account of the alleged loss or destruction of the certificate. A new certificate may then be issued in the same tenor and for the same number of shares as the one alleged to have been destroyed or lost.

7.6 TRANSFER AGENT AND REGISTRAR. The Board of Directors may appoint one or more transfer clerks and one or more registrars and may require all certificates for shares to bear the signature or signatures of any of them.

7.7 FACSIMILE SIGNATURE. Where any certificate is manually signed by a transfer agent, a transfer clerk, or a registrar appointed by the Board of Directors to perform such duties, a facsimile or engraved signature of the officers and a facsimile corporate seal, if any, may be inscribed on the certificate in lieu of the actual signatures and seal.

ARTICLE VIII - FINANCIAL AND PROPERTY MANAGEMENT

8.1 FISCAL YEAR. The fiscal year of the Corporation shall end on December 31 of each year.

8.2 CHECKS. All checks, drafts, other orders for the payment of money, notes, or other evidences of indebtedness issued in the name of the Corporation shall be signed by the President or Treasurer, or any other officer or officers, agent or agents of the Corporation, as may from time to time be determined by resolution of the Board of Directors.

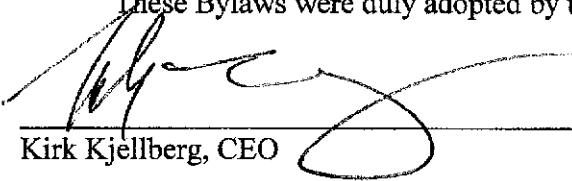
8.3 DEPOSITS. All funds of the Corporation not otherwise employed shall be deposited from time to time to the credit of the Corporation in such banks, trust companies, or other depositories as the Board of Directors may select.

8.4 VOTING SECURITIES HELD BY CORPORATION. The President, or other officer or agent designated by the Board of Directors, shall have full power and authority on behalf of the Corporation to attend, act at, and vote at any meeting of security or interest holders of other corporations or entities in which the Corporation may hold securities or interests. At the meeting, the President or other designated agent shall possess and exercise any and all rights and powers incident to the ownership of the securities or interests which the Corporation holds.

ARTICLE IX - AMENDMENTS

The Board of Directors of the Corporation is expressly authorized to make Bylaws of the Corporation and from time to time to adopt, amend, or repeal Bylaws so made to the extent and in the manner prescribed by the Minnesota Statutes. The Board of Directors shall not adopt, amend, or repeal a Bylaw fixing a quorum for meetings of shareholders, prescribing procedures for removing directors or filling vacancies in the Board of Directors, or fixing the number of directors or their classifications, qualifications, or terms of office, but may adopt or amend a Bylaw to increase the number of directors. The authority in the Board of Directors is subject to the power of the voting shareholders to adopt, change, or repeal the Bylaws by a vote of shareholders holding a majority of the shares entitled to vote and present or represented at any regular meeting or special meeting called for that purpose.

These Bylaws were duly adopted by the Corporation effective the 6th day of June, 2016.


Kirk Kjellberg, CEO

Ideal Conceal, Inc.
OFFERING MEMORANDUM

EXHIBIT C

FINANCIAL INFORMATION



IDEAL CONCEAL, INC.
4300 School Boulevard
Monticello, Minnesota 55362 USA
Telephone: 888-409-4867
E-mail: captainkirk@idealconceal.com

*This section alone does not constitute an offer by the Company or its Affiliates.
An offer may be made only by an authorized representative of the Company and the recipient must receive a
complete Memorandum, including all Exhibits.*

Ideal Conceal

BALANCE SHEET

As of May 31, 2019

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Ideal Conceal 3516	-2,812.25
Total Bank Accounts	\$ -2,812.25
Other Current Assets	
Inventory Asset	
parts for assembly	5,794.00
Total Inventory Asset	5,794.00
Uncategorized Asset	0.00
Total Other Current Assets	\$5,794.00
Total Current Assets	\$2,981.75
Fixed Assets	
Accumulated Depreciation	-2,488.60
Furniture and Equipment	3,329.23
Total Fixed Assets	\$840.63
TOTAL ASSETS	\$3,822.38
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Barclaycard *1466	8,036.15
Barclaycard *8061 (cancelled 7/18)	0.00
eZCard *2131	0.00
Total Credit Cards	\$8,036.15
Other Current Liabilities	
Customer Deposits	305,811.00
Owner's Loan	5,000.00
Prepaid Sales	86,289.72
Refund of PrePaid Sales	-47,274.00
Total Other Current Liabilities	\$349,826.72
Total Current Liabilities	\$357,862.87
Long-Term Liabilities	
Crowd Fund	0.00
Loan	25,000.00
Loan - KK Construction	5,000.00
Total Long-Term Liabilities	\$30,000.00
Total Liabilities	\$387,862.87
Equity	
Additional Paid in Capital	443,563.63
C-Corp Retained Earnings	-564,677.64
Capital Stock	9,500.00

	TOTAL
Crowd Fund Stock	148,215.25
Owner's Draw	-12,200.00
Owner's Investment	0.00
S-Corp Retained Earnings	-352,555.07
Shareholder Distributions	-11,500.00
Net Income	-44,386.66
Total Equity	\$ -384,040.49
TOTAL LIABILITIES AND EQUITY	\$3,822.38

Ideal Conceal, Inc.
OFFERING MEMORANDUM

EXHIBIT D
SUBSCRIPTION INFORMATION & INSTRUCTIONS



IDEAL CONCEAL, INC.
4300 School Boulevard
Monticello, Minnesota 55362 USA
Telephone: 888-409-4867
E-mail: captainkirk@idealconceal.com

*This section alone does not constitute an offer by the Company or its Affiliates.
An offer may be made only by an authorized representative of the Company and the recipient must receive a
complete Memorandum, including all Exhibits.*

Ideal Conceal, Inc.
OFFERING MEMORANDUM

HOW TO SUBSCRIBE

To subscribe, you must:

1. Read the Memorandum in its entirety;
2. Complete, date and sign the following documents:
 - (a) Suitability Questionnaire; and
 - (b) Subscription Agreement.
3. Deliver the above documents together with a check payable to "Ideal Conceal, Inc." to the following address:

Ideal Conceal, Inc.
4300 School Boulevard
Monticello, Minnesota 55362 USA
Telephone: 888-409-4867
E-mail: captainkirk@idealconceal.com

FOR BANK WIRE COORDINATES, PLEASE CONTACT US

OFFERING MEMORANDUM

SUITABILITY QUESTIONNAIRE

IMPORTANT NOTICE TO ALL SUBSCRIBERS: The securities of Ideal Conceal, Inc., a Minnesota corporation ("we", "our", "us", "ICI", or the "Company"), will not be registered under the Securities Act of 1933, as amended (the "Act"), nor under the laws of any state or foreign jurisdiction. Accordingly, in order to ensure that the offer and sale of our Securities are exempt from registration and in order to determine your suitability for this investment, we must take reasonable steps to verify that you are an "Accredited Investor" as defined under the Act. This confidential Suitability Questionnaire is designed to provide us with the information necessary to make a determination of whether you satisfy these suitability requirements. The information supplied in this confidential Suitability Questionnaire will be disclosed to no one without your consent other than to (i) the Company's employees, officers, directors, agents, accountants and counsel, (ii) securities authorities or other regulatory organizations, if deemed necessary to use such information to support an exemption from registration under the Securities Act of 1933 and state law or the applicable law of other non-U.S. jurisdictions, or (iii) other Shareholders only to the extent it is necessary to vote or conduct Company business. BECAUSE WE WILL RELY ON YOUR ANSWERS IN ORDER TO COMPLY WITH SECURITIES LAWS, IT IS IMPORTANT FOR YOU TO CAREFULLY ANSWER EACH OF THE FOLLOWING QUESTIONS.

PLEASE TYPE OR PRINT THE FOLLOWING INFORMATION BELOW:

1. Subscriber Information:

Full legal name(s) of Subscriber(s): _____

Address: _____

City: _____ State / Province: _____ Zip or Postal Code: _____

Current Country of Citizenship: _____

E-mail (mandatory)*: _____

*(NOTICE: By providing this e-mail address, you authorize us to transmit notices, reports, updates and otherwise communicate with you exclusively using this e-mail address instead of sending paper copies to your physical or mailing address. If this e-mail address does not function or if it changes, you must provide us with an alternate e-mail address. We are not responsible for returned, bounced or otherwise undelivered communications.)

Telephone: _____ Mobile / Cell Phone: _____

Individual Taxpayer Identification Number (ITIN) or Social Security Number (SSN): _____

Please check this box: if you either are or have been a party to any present or past litigation or similar proceedings involving securities or financial matters. If not, then leave blank. If checked, please attach a brief written description of such proceeding(s) to this Questionnaire.

SUBSCRIBER SUITABILITY: (If applicable to you, please initial and check applicable boxes as appropriate on the following pages and attach the described evidence in support):

[PLEASE TURN TO NEXT PAGES]

OFFERING MEMORANDUM

FOR INDIVIDUAL INVESTORS
(please select either Option 1 or Option 2, below):

OPTION 1 - IF QUALIFYING BASED UPON NET WORTH:

(INITIAL HERE): _____ I am a natural person whose individual net worth (not including the value of my primary residence), or joint net worth with my spouse, presently exceeds USD \$1,000,000. As evidence of this assertion, I am attaching the following supporting documentation upon which you may reasonably rely (please attach the following and check the items in either paragraphs A or B, below, as may be applicable):

- A: Copy of my most recent (within the past 3 months) bank statements, brokerage statements, tax assessments, or other independent documentation showing my assets, AND
 Copy of my most recent (within the past 3 months) credit report from one of the national consumer reporting agencies showing my liabilities.

OR

- B: Written confirmation from the following independent third party that they have taken reasonable steps to verify my status as an Accredited Investor:
- FINRA registered broker-dealer or investment advisor;
 - Attorney in good standing;
 - Certified public accountant (CPA) in good standing; or
 - Other: _____

OPTION 2 - IF QUALIFYING BASED UPON INCOME:

(INITIAL HERE): _____ I am a natural person who had an individual income in excess of USD \$200,000 in each of the two most recent years or joint income with my spouse in excess of USD \$300,000 in each of those years and I reasonably expect reaching the same income level in the current year. As evidence of this assertion, I am attaching the following supporting documentation upon which you may reasonably rely (please attach the following and check the items in either paragraphs A or B, below, as may be applicable):

- A: Copy of my federal tax returns for the past two (2) most recent years, AND
 Written representation from me that I reasonably expect to reach at least the same level of income in the current year as the past two (2) most recent years.

OR

- B: Written confirmation from the following independent third party that they have taken reasonable steps to verify my status as an Accredited Investor:
- FINRA registered broker-dealer or investment advisor;
 - Attorney in good standing;
 - Certified public accountant (CPA) in good standing; or
 - Other: _____

OFFERING MEMORANDUM

FOR CORPORATIONS, PARTNERSHIPS, LIMITED LIABILITY COMPANIES, OR OTHER BUSINESS ENTITIES
(please select either Option 1 or Option 2, below):

OPTION 1 - IF THE ENTITY WAS FORMED FOR THE PURPOSES OF INVESTING AND/OR HAS ASSETS OF LESS THAN USD \$5,000,000:

(INITIAL HERE): _____ I am a corporation, partnership, limited liability company, or other entity in which all of the equity owners are "Accredited Investors" (meeting at least one of the suitability requirements for individual Subscribers). As evidence of this assertion, I am attaching the following supporting documentation upon which you may reasonably rely (please attach the following and check the items in either paragraphs A, B, or C, below, as may be applicable):

Copies of the entity's organizational documents including the list of owners.

AND EITHER:

A: (if qualifying based upon owners' net worth) Copies of each of the owners' most recent (within the past 3 months) bank statements, brokerage statements, tax assessments, or other independent documentation showing their assets, AND Copies of each of the owners' most recent (within the past 3 months) credit report from one of the national consumer reporting agencies showing their liabilities.

OR

B: (if qualifying based upon owners' income) Copies of each of the owners' federal tax returns for the past two (2) most recent years, AND A written representation from each owner that they reasonably expect to reach at least the same level of income in the current year as the past two (2) most recent years.

OR

C: Written confirmation from the following independent third party that they have taken reasonable steps to verify my status as an Accredited Investor:
 FINRA registered broker-dealer or investment advisor;
 Attorney in good standing;
 Certified public accountant (CPA) in good standing; or
 Other: _____

(SEE NEXT PAGE FOR OPTION 2):

OFFERING MEMORANDUM

FOR CORPORATIONS, PARTNERSHIPS, LIMITED LIABILITY COMPANIES, OR OTHER BUSINESS ENTITIES
(CONTINUED)

OPTION 2 - IF THE ENTITY WAS NOT FORMED FOR THE PURPOSES OF INVESTING AND HAS ASSETS OF USD \$5,000,000 OR MORE:

(INITIAL HERE): _____ I am a corporation, partnership, limited liability company, or a "Massachusetts" or similar business trust with total assets in excess of USD \$5,000,000 and was not formed for the specific purpose of investing, the executive officer, manager or trustee of which has such knowledge and experience in financial and business matters that they are capable of evaluating the merits and risks of the Company. As evidence of this assertion, I am attaching the following supporting documentation upon which you may reasonably rely (please attach the following and check the items in either paragraphs A or B, below, as may be applicable):

Copy of the entity's organizational documents.

AND

Biographical information of the executive officer, manager or trustee.

AND EITHER:

A: Audited financial statements.

OR

B: Written confirmation from the following independent third party that they have taken reasonable steps to verify my status as an Accredited Investor:

FINRA registered broker-dealer or investment advisor;

Attorney in good standing;

Certified public accountant (CPA) in good standing; or

Other: _____

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

OFFERING MEMORANDUM

FOR LIVING TRUSTS, FAMILY TRUSTS, REVOCABLE TRUSTS, ETC.

(INITIAL HERE): _____ I am a revocable or family trust the settlor(s) or grantor(s) of which (i) may revoke the trust at any time and regain title to the trust assets; and (ii) meet(s) at least one of the suitability requirements for individual Subscribers, above. As evidence of this assertion, I am attaching the following supporting documentation upon which you may reasonably rely (please attach the following and check the items in either paragraphs A, B, or C, below, as may be applicable):

Copy of the trust agreement.

AND EITHER:

A: (if qualifying based upon owners' net worth) Copies of each settlor's or grantor's most recent (within the past 3 months) bank statements, brokerage statements, tax assessments, or other independent documentation showing their assets, AND Copies of each settlor's or grantor's most recent (within the past 3 months) credit report from one of the national consumer reporting agencies showing their liabilities.

OR

B: (if qualifying based upon owners' income) Copies of each settlor's or grantor's federal tax returns for the past two (2) most recent years, AND A written representation from each settlor or grantor that they reasonably expect to reach at least the same level of income in the current year as the past two (2) most recent years.

OR

C: Written confirmation from the following independent third party that they have taken reasonable steps to verify my status as an Accredited Investor:
 FINRA registered broker-dealer or investment advisor;
 Attorney in good standing;
 Certified public accountant (CPA) in good standing; or
 Other: _____

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

OFFERING MEMORANDUM

FOR INDIVIDUAL RETIREMENT ACCOUNTS
(to be initialed by the Subscriber, not the IRA custodian)

(INITIAL HERE): _____ I am an individual retirement account administered in accordance with the U.S. Tax Code the participant of which meets at least one of the suitability requirements for individual Subscribers, above. As evidence of this assertion, I am attaching the following supporting documentation upon which you may reasonably rely (please attach the following and check the items in either paragraphs A, B, or C, below, as may be applicable):

Copy of most recent (within the past 3 months) IRA account statement, including the name, contact information, etc., of the IRA custodian.

AND EITHER:

A: (if qualifying based upon Subscriber's net worth) Copies of the Subscriber's most recent (within the past 3 months) bank statements, brokerage statements, tax assessments, or other independent documentation showing their assets, AND Copies of the Subscriber's most recent (within the past 3 months) credit report from one of the national consumer reporting agencies showing their liabilities.

OR

B: (if qualifying based upon Subscriber's income) Copies of the Subscriber's federal tax returns for the past two (2) most recent years, AND A written representation from the Subscriber that they reasonably expect to reach at least the same level of income in the current year as the past two (2) most recent years.

OR

C: Written confirmation from the following independent third party that they have taken reasonable steps to verify my status as an Accredited Investor:
 FINRA registered broker-dealer or investment advisor;
 Attorney in good standing;
 Certified public accountant (CPA) in good standing; or
 Other: _____

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

Ideal Conceal, Inc.
OFFERING MEMORANDUM
FOR AFFILIATES OF THE COMPANY

(INITIAL HERE): _____ I am a beneficial owner, control person, executive officer, or manager of the Company or its affiliates. As evidence of this assertion, I am attaching the following supporting documentation upon which you may reasonably rely (please attach the following and check the items in either paragraphs A or B, below, as may be applicable):

A: Copy of my employment or management agreement with the Company.

OR

B: Copy of resolutions or minutes appointing me to my position with the Company.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

OFFERING MEMORANDUM

SUBSCRIBER REPRESENTATION: In order to further induce the Company to accept this subscription, I represent and warrant the following to be true:

Am I a "U.S. Person"? YES NO

Am I purchasing Securities for or on behalf of a "U.S. Person": YES NO

If I checked "Yes" to any of the questions above, I QUALIFY AS AN "ACCREDITED INVESTOR" UNDER RULE 501(a) OF THE ACT AND I AM NOT DEPENDENT UPON THE FUNDS I AM INVESTING. In any event, I further represent that I satisfy any other minimum income and/or net worth standards imposed by the jurisdiction in which I reside, if different from any standards set forth by the Company. If I am acting in a representative capacity for a corporation, partnership, LLC, trust or other entity, or as agent for any person or entity, I hereby represent and warrant that I have full authority to subscribe for the Company's Shares in such capacity. If I am subscribing for the Company's securities in a fiduciary capacity, the representations and warranties herein shall be deemed to have been made on behalf of the person or persons for whom I am subscribing.

Under penalty of law, I certify that (1) the number provided herein is my correct U.S. Taxpayer Identification Number or Social Security Number; and (2) I am not subject to backup withholding either because I have not been notified that I am subject to backup withholding as a result of a failure to report all interest or dividends, or the Internal Revenue Service has notified me that I am no longer subject to backup withholding. In addition, I represent and warrant that the funds I am using to subscribe in the Offering were not and are not directly or indirectly derived from any activities that contravene U.S. federal, state or international laws and regulations, including anti-money laundering laws and regulations.

By subscribing in the Offering I represent and warrant that none of: (1) myself; (2) any person controlling or controlled by me; (3) if I am a privately-held entity, any person having a beneficial interest in me; or (4) any person for whom I am acting as agent or nominee in connection with this subscription is a country, territory, entity or individual named on a list maintained by the Office of Foreign Asset Control (OFAC) of the U.S. Department of Treasury, or a person or entity prohibited under OFAC Programs as described in the Memorandum. By subscribing in the Offering, I agree to promptly notify the Company should I become aware of any change in the information set forth in any of my representations as made herein or otherwise. I understand that the Company may be obligated by law to "freeze the account" of any Subscriber, including my own, either by prohibiting additional subscriptions to it, declining any redemption requests from it and/or segregating the assets in the account in compliance with governmental regulations, and that the Company may also be required to report such action and to disclose my identity to the OFAC. Also, by subscribing in the Offering I represent and warrant that none of: (1) myself; (2) any person controlling or controlled by me; (3) if I am a privately-held entity, any person having a beneficial interest in me; or (4) any person for whom I am acting as agent or nominee in connection with my subscription is a senior foreign political figure, or any immediate family member or close associate of a senior foreign political figure (as those terms are defined by law or regulations) of a country, territory, entity or individual named on an OFAC list, or a person or entity prohibited under the OFAC Programs.

Also, if I am affiliated with a non-U.S. banking institution (a "Foreign Bank"), or if I receive deposits from, make payments on behalf of, or handle other financial transactions related to a Foreign Bank, I represent and warrant to the Company that: (1) the Foreign Bank has a fixed address, and not solely an electronic address, in a country in which the Foreign Bank is authorized to conduct banking activities; (2) the Foreign Bank maintains operating

OFFERING MEMORANDUM

records related to its banking activities; (3) the Foreign Bank is subject to inspection by the banking authority that licensed the Foreign Bank to conduct its banking activities; and (4) the Foreign Bank does not provide banking services to any other Foreign Bank that does not have a physical presence in any country and that is not a regulated affiliate.

BY EXECUTING BELOW, I REPRESENT AND WARRANT THAT THE INFORMATION CONTAINED IN THIS QUESTIONNAIRE IS TRUE, ACCURATE AND COMPLETE.

X _____
Authorized Signature

X _____
Second Authorized Signature (if applicable)

Print Name

Print Name

Date

Date

Title (if applicable)

Title (if applicable)

Name of Entity (if applicable)

Name of Entity (if applicable)

Ideal Conceal, Inc.
OFFERING MEMORANDUM
SUBSCRIPTION AGREEMENT

TO: Ideal Conceal, Inc.

FROM: _____
Full legal name(s) of Subscriber(s)

Ladies and Gentlemen:

The undersigned hereby subscribes for Shares of Common Stock ("Equity", "Shares", or the "Securities") in the following amount:

\$_____ in accordance with the terms of the Ideal Conceal, Inc. (the "Company"), Offering Memorandum, as may be amended and/or supplemented from time to time (the "Memorandum"), which Memorandum is incorporated into this Subscription Agreement by reference as if fully set forth.*

I understand the Company is offering its securities only to Persons who qualify as "accredited investors" in accordance with Regulation D Rule 506(c) and/or Rule 4(a)(5) of the Securities Act of 1933, as amended (the "Act") and applicable state law.

To induce your acceptance of my subscription for the Company's Securities, I hereby make the following representations:

I am an "Accredited Investor" as defined by Rule 501(a) of the Securities Act of 1933, as amended, as evidenced by my representations on my attached Suitability Questionnaire which is incorporated herein by reference.

I have received the Memorandum and have had ample time and opportunity to review any documents and information incorporated by reference therein as well as the opportunity to ask questions of, and receive answers from, the Company, its authorized representatives, and Management.

*Initials of
Subscriber*

I am aware of the high degree of risk of investing in the Company both generally and as more particularly described in the "Risk Factors" portion of the Memorandum. I understand that I may lose my entire investment.

I am financially capable of bearing the possible loss of my entire investment and do not have a foreseeable need for the funds I am using. I (or my representatives) have such knowledge and experience regarding investing and/or financial and business matters sufficient to evaluate the merits and risks of this investment.

I understand that the Company's Securities have not been registered under the Securities Act of 1933, as amended, or any applicable securities laws of applicable jurisdictions, and that no market exists for the combined Company's Securities.

I understand that, if my subscription for the combined Company's Securities is accepted by the Company and the Company's Securities are sold to me, I cannot sell or otherwise dispose of the Company's Securities unless they are registered or exempt under the Securities Act of 1933 and applicable securities laws of applicable jurisdictions. Consequently, I understand that I must bear the economic risk of the investment for an indefinite period of time.

I understand that the Company has no obligation to register the Company's Securities and there is no assurance that the Company's Securities will be registered. I understand that the Company will restrict the transfer of Company's Securities in accordance with the foregoing representations. I understand that these Securities are being bought through a non-registered, exempt offering. All the information I have provided to the Company, either in questionnaires or otherwise, is truthful and complete to the best of my knowledge and should any of the information materially change I will immediately provide the Company with updated information. I also hereby consent to exclusively receive information or other communications from the Company at my e-mail address as set forth in my Suitability Questionnaire and to promptly notify the Company if it changes.

* Offered at \$3.00 per Share.

OFFERING MEMORANDUM

If my subscription is accepted, I understand that Company's Securities will be issued to me and the Company will be able to immediately utilize my funds as described in the Memorandum. I understand that since my funds will not be escrowed and since there is no minimum escrow threshold requirement, if I am one of the initial investors in the Company that I will bear a disproportionate share of the risks described in the "Risk Factors" section of the Memorandum which Memorandum is incorporated herein by reference.

Initials of
Subscriber

I understand that this Subscription Agreement shall become binding upon the Company only when or if accepted, in writing, by the Company. If my subscription is rejected, I understand that the funds I have submitted will be returned to me without interest or deduction. I also understand that the Company may reject my subscription for any or no reason or may compulsorily redeem Company's Securities at any time for any reason.

I am the only party in interest with respect to this Subscription Agreement and am acquiring the Company's Securities for investment for my own account for long-term investment only, and not with the intent to resell, fractionalize, divide or redistribute all or any part of the Company's Securities to any other person. If an individual, I am at least 21 years of age.

By signing below, I shall be deemed to have executed this Subscription Agreement and accept all the terms and risks as set forth in the Memorandum, which is incorporated by reference as if fully set forth herein, and to have subscribed to and affirmed the veracity of the foregoing statements.

X _____
Authorized Signature

X _____
Second Authorized Signature (if applicable)

Print Name

Print Name

Date

Date

Title (if applicable)

Title (if applicable)

Name of Entity (if applicable)

Name of Entity (if applicable)

SUBSCRIPTION ACCEPTANCE:

Ideal Conceal, Inc., a Minnesota corporation

By: _____ Effective Date of Acceptance: _____
Kirk Kjellberg, President & CEO