

ABC LTD

Business Plan Executive Summary

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DS Bio-Business Development

Disclaimer

This Document is the company's business plan for the first five years of operation. The plan takes into account assessments, estimates and sales forecasts for the coming years prepared by the Company's management. The plan relies on background information, market data and marketing forecasts collected primarily from published market studies of analyst firms specializing in the global medical market as well as various other.

A business plan is intended to reflect, reasonably and fairly, an estimated situation at a given time, based on known data, underlying assumptions and estimated forecasts. As with any business plan, the results of the present plan are based on the information available during its preparation as well as the degree of accuracy and reliability of this information and of the underlying assumptions. Changes in the economic variables, as well as additional information or various economic- or business-related events, could change the basis for the underlying assumptions and, accordingly, the conclusions.

Presentation of a business plan per se does not guarantee implementation; hence, there is a possibility that the present plan will not be implemented as envisioned.

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Executive Summary

Overview

ABC Ltd is an Israel based Company that was incorporate in 2003. Since its inception the company has operated as part of CDE corporation located in Israel. The company is developing a state of the art Dental Navigation.

In July 2004 ABC was merge with CDE ,Listed in NASDQ stock exchange. Capital for initial research and patent application was provided by the founders and by the Israeli Ministry of Trade, Industry and Labor. Subsequent funding was received from the Office of the Chief Scientist of the Israeli Ministry of Industry.

The Market Opportunity: Millions of Dental Bridges A Year

Over 200 million people lack one or more teeth. It is estimated that 40% of the western population is missing one tooth or more. The traditional fixed partial bridges is a large growing market. The worldwide market for dental reconstruction products will approach nearly \$1.5 billion by 2010, making it is the fastest growing segment with a forecast growth rate of almost 18%. Currently in the United States about 1 million dental bridge are performed annually.

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The Need

There is a growing patient demand— and lucrative market opportunity — for dental simulation software improving the dental bridge accuracy and offers much more esthetic bridges.

Current Solutions

Dentiset today use imaging techniques, primarily computer tomography (CT) and panoramic x-rays, to familiarize themselves with the bone structure they will be drilling through. A high level of expertise is required to be able to accurately interpret and analyze these images in order to gain a thorough three-dimensional understanding of the pathway.

The ABC Novel Solution

ABC's simulation system was developed to complement pre-procedure imaging techniques (CT, panoramic x-ray) by providing dentists with easy to use 3-D simulation improving dramatically the bridge planning.

Value Proposition

Benefits from our expertise in the Medical as well as the technology fields, our innovations will benefits everyone involves starting with the patients thru Doctors and Insurance companies.

The main Value proposition is as follow:

For the Patients: improving esthetics results and providing better fitting of the bridge.

For the Dentists: patient satisfaction and encourages more dentists to perform dental bridges

Vision

Contributing to the Dental Bridge Industry through the development and sales of novel and advanced Dental Simulation Software far better results and fewer complications.

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Mission Statement

To develop and deliver high-quality dental simulation system based on new 3-D Imaging technology improving dental bridges in addition to patient's quality of life.

To become one of the world leaders in the area of Low Price Small dental simulation systems earning a significant market share in this exciting growing niche market.

To generate a substantial value to the company's current and future shareholders, employees, suppliers and clients.

3 Years Roadmap

	YEAR 1				YEAR 2				YEAR 3			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Prototype I completed	■											
Proof of concept testing	■	■										
Prepare business plan			■									
Prototype II development			■	■								
Animal trials				■	■							
Seek strategic partners					■	■						
Human trials						■	■					
FDA submission							■					
FDA clearance								■				
Marketing activities								■	■	■	■	■
1 st sales activities									■	■	■	■

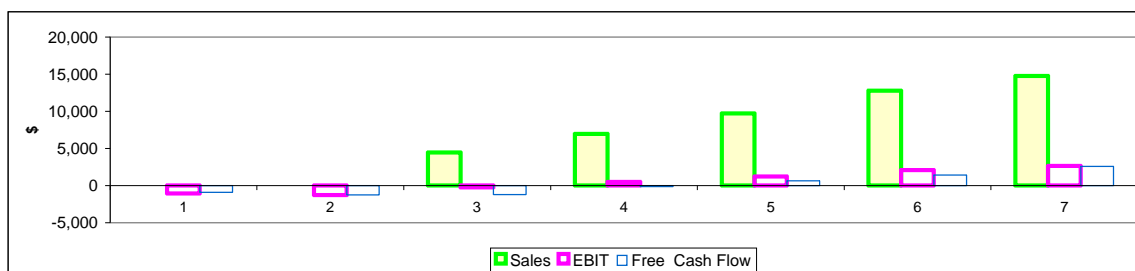
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Financial Highlights

The Company will start to generate revenues during 2008. Sales are expected to reach \$9.7 M in 2010 and will grow to \$ 14.7 M in 2012. The company is expected to be profitable in 2009 and expected net profit in 2010 is about \$ 1.2 M [about 13% of sales]. The expected accumulative cash flow demand until the company will start generate revenues is about \$ 3.5 M.

HIGHLIGHTS

Company Name	ABC						
Industry	AAA						
In USD	2006	2007	2008	2009	2010	2011	2012
Sales	-	-	4,410	6,946	9,724	12,763	14,741
EBIT	-1,100	-1,300	-265	445	1,223	2,074	2,627
Net Profit	-1,100	-1,300	-265	445	1,223	2,074	2,627
% Gross Profit	NA	NA	43%	44%	44%	44%	44%
% EBIT	NA	NA	-6%	6%	13%	16%	18%
% Net Profit	NA	NA	-6%	6%	13%	16%	18%
Free Cash Flow	-933	-1,267	-1,209	-117	607	1,400	2,572
Acc Free Cash Flow	-933	-2,200	-3,409	-3,527	-2,920	-1,520	1,052



ABC seeks a first-round investment of M\$ 3.5 to further develop its technology, protecting its IP and reach the significant milestone of Clinical Trial to gain FDA approval.

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