



Neptune Group International, LLC.

Built on an existing deep-sea oil rig drilling platform, Neptune will become a unique offshore entertainment venue consisting of five restaurants and night clubs, an outdoor entertainment area, and a VIP members-only casino and night club. Anchored off the coast of Los Angeles it will offer high quality entertainment not available in the tightly regulated California market, including after-hours club-going with full liquor service. Two luxury cruise liners will be anchored nearby to provide plush living accommodations, and mooring space will be available for over 200 yachts from all over the world.

New high speed catamaran ferries holding over 430 passengers each will provide for casual visitors while high-speed cigarette boats and helicopters will allow expedited luxury travel for VIP guests. VIP members will contribute an annual membership fee and will have access to an exclusive private casino by membership invitation only. This secure, controlled environment will provide celebrities with complete privacy and the ability to relax and play, free from the scrutiny of paparazzi journalists.

Neptune's operations will not be subject to taxation by the U.S. Government, the state of California, or any other jurisdiction. Non-U.S. corporations and individuals may be able to receive their dividends tax-free, depending on the laws where they reside. With no prohibition on operating hours, Neptune will provide 24 hour operations and will be the only place in California to provide full alcohol and food service during broadcast sporting and entertainment events from all over the world, despite the hour.

The structure is actually an ocean going ship and therefore has the ability to move to other operational locations such as Japan, Hong Kong, Monte Carlo, Dubai, or any other area where business opportunities are evident. This totally unique capability means that if the "novelty" appears to be wearing off, the entire project can be moved to another location and the enthusiasm rekindled. The advantages of this ability are fully obvious when considering expensive fixed-base land locations.

Planning for the Neptune project is fully complete and ready to begin as soon as funding becomes available. The team consists of experts in all facets of the operation including a retired U.S. Navy aircraft carrier commander, the chief engineer for the Sea Launch Platform, Las Vegas casino experts and superb club managers. Engineering studies have confirmed the viability of the structure, a platform is available for refurbishment to design standards, and the conversion shipyard is ready to begin work. When funding is made available, detailed interior and exterior designs can begin with construction following immediately.

Projected revenue for the approximately \$1 B (USD) Neptune Project is excellent, with full payback ranging from two to five years after opening depending on optimistic or pessimistic approaches to customer participation. Detailed spreadsheets of the various scenarios are available in the full business plan.

For further information please contact David Vogl at USA 661.965.1960.