

NEALON & ASSOCIATES, P.C.

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OF COUNSEL:
LARRY ANDERSON

* Also admitted in NY
 Admitted in DC & IL only

March 31, 2005

Clerk of the State Corporation Commission
FORM SCC21.2 ENCLOSED,
1300 East Main Street
Tyler Building, 1st floor
Richmond, VA 23219

SB \$200
050401 0615

050401 0627-ck

Re: Articles of Trust for Lotus Virginia Business Trust

Dear Clerk,

Enclosed are the proposed articles of trust for Lotus Virginia Business Trust, Form SCC21.2 for expedited next day service and a completed UPS airbill for next day delivery. If the articles appear to be in order, please file same and issue a certificate of business trust. Please also use enclosed UPS airbill to send the certificate of trust overnight to our office.

Also enclosed is the registration fee of \$100.00 and a separate check for Next Day Service in the amount of \$100.00.

Thank you very much for your assistance in this matter.

Sincerely,

Robert B. Nealon
Organizer

Next day service
\$700.00
100.00

\$200.00

Enclosures

Domestic BT
4/4/05

B000051 -5

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This not only helps in tracking expenses but also ensures compliance with tax regulations.

In the second section, the author outlines the various methods used for data collection and analysis. These include surveys, interviews, and focus groups. Each method has its own strengths and weaknesses, and the choice depends on the specific research objectives.

The third section delves into the statistical analysis of the collected data. It covers topics such as descriptive statistics, inferential statistics, and regression analysis. The goal is to identify trends and correlations within the data set.

The final part of the document provides a summary of the findings and offers recommendations for future research. It highlights the key insights gained from the study and suggests areas where further investigation is needed.

The data shows a clear upward trend in sales over the past year, which is primarily attributed to the launch of our new product line. This success is a testament to the effectiveness of our marketing strategy and the quality of our offerings.

However, there are still several challenges that we face, such as increasing competition and fluctuating market conditions. To overcome these challenges, we need to continue to innovate and improve our customer service.

In conclusion, the results of this study indicate that our current business model is sustainable and profitable. By staying committed to our core values and embracing change, we can continue to grow and thrive in the long run.

The following table provides a detailed breakdown of the sales data for each quarter, showing the contribution of different product categories.

Quarter	Product A	Product B	Product C	Total Sales
Q1	120	80	50	250
Q2	150	100	70	320
Q3	180	120	90	390
Q4	200	140	110	450
Annual Total	650	440	320	1410

The chart below illustrates the percentage of total sales contributed by each product category over the four quarters.

The chart shows that Product A consistently accounts for the largest share of sales, followed by Product B and then Product C. This distribution remains relatively stable throughout the year, indicating a balanced product portfolio.



SCC21.2
(10/04)

COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION
CLERK'S OFFICE
PO BOX 1197
RICHMOND, VA 23218-1197
(804) 371-9733
1-866-722-2551 Toll-free in Virginia

**Expedited Service Request
Business Entity Filing**

This form **MUST** be completed and placed on top of **EACH** document that is submitted for expedited review and processing.

Entity Name: LOTUS VIRGINIA BUSINESS TRUST		Entity's SCC ID No. (if known):	
Correspondent Name and Address: Robert B. Nealon, Esq. Nealon & Associates, P.C. 119 North Henry Street Alexandria, Virginia 22314		Return Evidence of Filing: (mark all that apply)	
Contact Person: <u>Robert B. Nealon</u>		<input type="checkbox"/> First-Class Mail	
Phone Number: (703) <u>684</u> - <u>5755</u> ext _____		<input type="checkbox"/> Hold for Pickup	
Fax Number: (703) <u>684</u> - <u>0153</u>		<input type="checkbox"/> Call for Pickup	
E-mail: <u>rbnealon@nealon.com</u>		<input type="checkbox"/> Fax (Additional charge. See Category D, below.)	
		<input checked="" type="checkbox"/> Overnight via <u>UPS Overnight</u>	
		<u>R79W19</u> (Account number & completed airbill required.)	
Expedited Service(s) Requested: (mark all that apply)		Expedite Fee(s):	FOR OFFICE USE ONLY
*** See Information & Instructions for description of categories. ***			
<input type="checkbox"/> Category A Business Entity Documents listed in Schedule A			
<input type="checkbox"/> Same Day Service (In by Noon)		\$ 200	050401 0615
<input checked="" type="checkbox"/> Next Day Service (In by 4:00 p.m.)		\$ 100	050401 0627
<input type="checkbox"/> Category B Preliminary Review of a Category A Document – (Next Day Service Only – In by 4:00 p.m.)			
<input type="checkbox"/> Initial Submission		\$ 50	
<input type="checkbox"/> Resubmission w/in 30 days of Initial Submission _____ (DCN number of initial submission)		N/C	
<input type="checkbox"/> Category C Business Entity Documents listed in Schedule C (Next Day Service Only – In by 4:00 p.m.)		\$ 50	
<input type="checkbox"/> Category D Fax Evidence of Expedited Filing		\$ 25	I/O <input type="checkbox"/>

*** Remember to include payment for all applicable fees (e.g., charter/entrance, reinstatement, filing and expedite fees) ***

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures that the financial statements are reliable and can be audited without issue. The document also mentions that the records should be kept for a minimum of seven years, as required by law.

In the second part, the author talks about the need for transparency in financial reporting. It is stated that all stakeholders, including investors and creditors, have the right to know the true financial position of the company. Therefore, it is crucial to disclose all relevant information, including any potential risks or uncertainties. This not only builds trust but also helps in making informed decisions.

The third section focuses on the role of internal controls in preventing fraud and errors. It suggests that a strong internal control system is essential for the integrity of the financial data. This includes implementing segregation of duties, regular reconciliations, and a robust approval process. The document also highlights the importance of training employees on these controls to ensure they are followed consistently.

Finally, the document concludes by stressing the importance of staying up-to-date with the latest accounting standards and regulations. The accounting profession is constantly evolving, and it is the responsibility of every accountant to ensure that their work complies with the current requirements. This involves continuous learning and staying informed about any changes in the industry.

COMMONWEALTH OF VIRGINIA



CLINTON MILLER
CHAIRMAN

MARK C. CHRISTIE
COMMISSIONER

THEODORE V. MORRISON, JR.
COMMISSIONER

JOEL H. PECK
CLERK OF THE COMMISSION
P.O. BOX 1197
RICHMOND, VIRGINIA 23218-1197

STATE CORPORATION COMMISSION
Office of the Clerk

April 4, 2005

ROBERT B NEALON
NEALON & ASSOCIATES PC
119 N HENRY ST
ALEXANDRIA, VA 22314

RE: LOTUS VIRGINIA BUSINESS TRUST
ID: B000051 - 5
DCN: 05-04-01-0615

Dear Customer:

This is your receipt for \$100.00, to cover the fees for filing articles of trust for a business trust with this office.

This is also your receipt for \$100.00 to cover the fee(s) for expedited service(s).

The effective date of the filing is April 4, 2005.

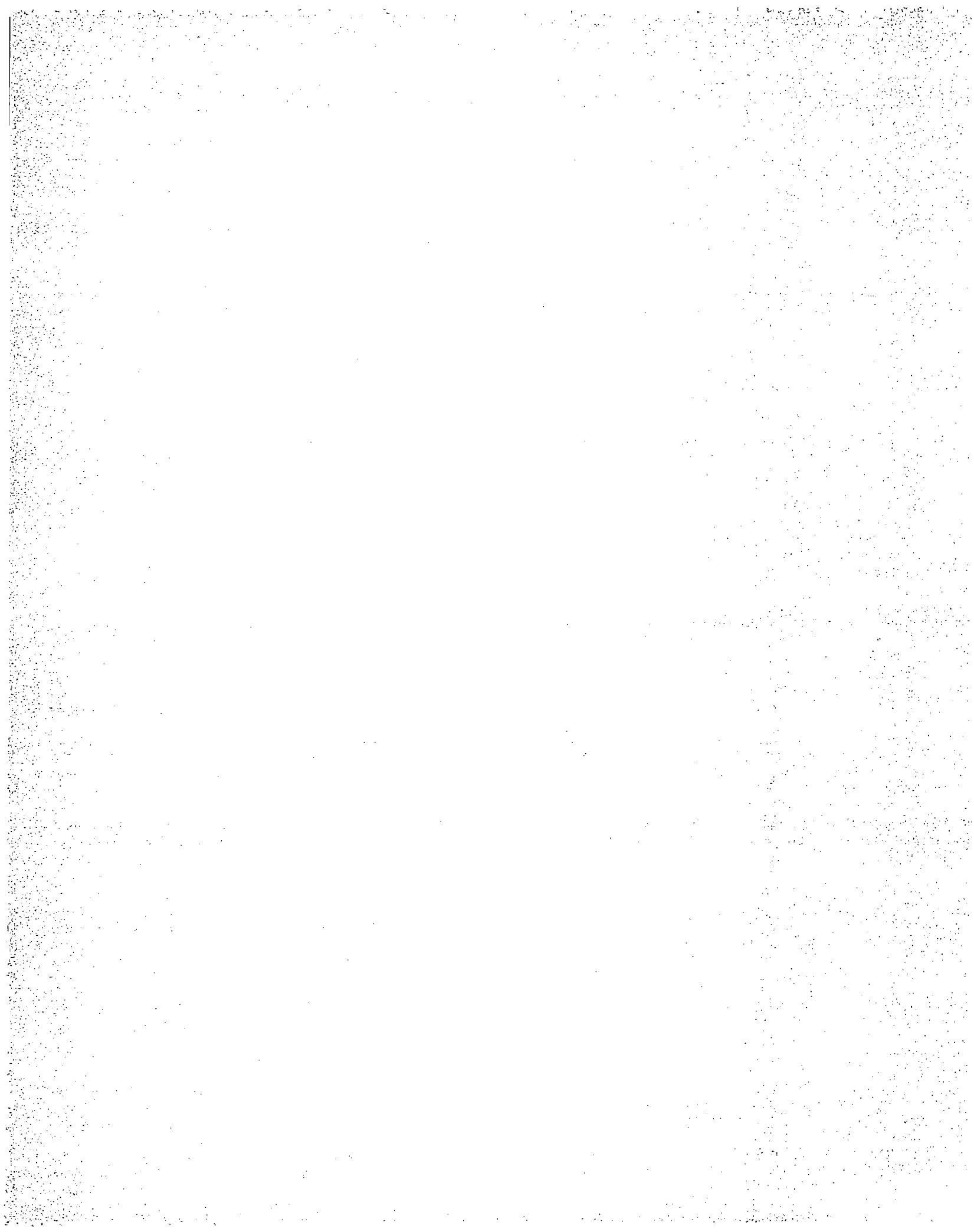
If you have any questions, please call (804) 371-9733 or toll-free in Virginia, 1-866-722-2551.

Sincerely,

A handwritten signature in black ink that reads "Joel H. Peck".

Joel H. Peck
Clerk of the Commission

DBTRCPT
BTNCD
CIS0354



**COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION**

AT RICHMOND, APRIL 4, 2005

The State Corporation Commission has found the accompanying articles of trust submitted on behalf of

LOTUS VIRGINIA BUSINESS TRUST

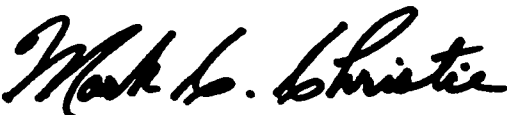
to comply with the requirements of law, and confirms payment of all required fees. Therefore, it is ORDERED that this

CERTIFICATE OF TRUST

be issued and admitted to record with the articles of trust in the Office of the Clerk of the Commission, effective April 4, 2005.

STATE CORPORATION COMMISSION

By



Commissioner

ARTICLES OF TRUST
FOR
LOTUS VIRGINIA BUSINESS TRUST

Pursuant to Title 13.1, Chapter 14, Article 2 of the Code of Virginia, the undersigned states as follows:

ARTICLE 1: NAME.

The name of this Virginia Business Trust shall be LOTUS VIRGINIA BUSINESS TRUST (hereinafter referred to as "Trust").

ARTICLE 2: REGISTERED AGENT AND OFFICE.

- (a) The registered agent of the Trust shall be Ms. Kimberly D. Chappell, an individual who is a resident of the Commonwealth of Virginia and the trustee of the Trust.
- (b) The registered office of the Trust shall be 6260 Dubin Drive, Alexandria, Virginia 22310, located and lying in the City of Alexandria.

ARTICLE 3: PRINCIPAL OFFICE.

The principal office of the Trust shall be 6260 Dubin Drive, Alexandria, Virginia 22310, located and lying in the City of Alexandria.

ARTICLE 4: PURPOSE.

The purpose of the Trust shall be to own and manage property, investments and assets for the benefit of the Beneficial Owners, and any other purpose permitted under Va. Code Ann. §§ 13.1-1200 et seq.

ARTICLE 5: TRUSTEE.

The Trustees of this Trust shall be Ms. Kimberly D. Chappell and Mr. Robert D. Clark, each of 6260 Dubin Drive, Alexandria, Virginia 22310, located and lying in the City of Alexandria. The trustees shall have an equal share of powers, and all powers enumerated in Va. Code Ann. §§ 13.1-122 et seq., and those specifically set forth in any governing instruments of the Trust.

ARTICLE 6: BENEFICIAL OWNERS.

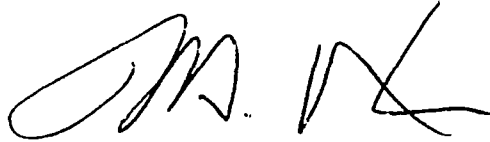
The Beneficial Owners of this Trust shall be the following, each with fifty (50) percent interests:

- (1) Kimberly D. Chappell Properties, L.L.C., a Virginia limited liability company, with its registered office and principal office at 6260 Dubin Drive, Alexandria, Virginia 22310, located and lying in the City of Alexandria.
- (2) Robert D. Clark Properties, L.L.C., a Virginia limited liability company, with its registered office and principal office at 6260 Dubin Drive, Alexandria, Virginia 22310, located and lying in the City of Alexandria.

S149631-6

S149630-8

Dated this 31st day of March, 2005.



Robert B. Nealon, Former of Business Trust

3-31-05

Date

