

ITEM 19
FINANCIAL PERFORMANCE REPRESENTATIONS

The FTC’s Franchise Rule permits a franchisor to provide information about the actual or potential financial performance of its franchised and/or franchisor-owned outlets, if there is a reasonable basis for the information, and if the information is included in the disclosure document. Financial performance information that differs from that included in Item 19 may be given only if: (1) a franchisor provides the actual records of an existing outlet you are considering buying; or (2) a franchisor supplements the information provided in this Item 19, for example, by providing information about possible performance at a particular location or under particular circumstances.

The following information includes the reported total aggregate sales from 1/1/08-12/31/09 of our full-time franchisees that were open at least 24 months and franchisor-owned outlets. The figures include revenue from participant registrations only and do not include any revenue derived from sponsorships, merchandise, or concessions. Also described below are the costs per registration as of January 1, 2010.

The sales and expense figures below are averages of certain i9 Sports franchises, and should not be considered as the actual or potential sales or expenses that you will realize. **We do not represent that you can attain these sales or expenses.**

Aggregate Sales Levels

The following table shows the average and median gross sales from participant registrations for all full-time franchisees that were open at least 24 months as of December 31, 2009 and franchisor-owned outlets.

As of December 31, 2009 there were 33 franchisees and 2 franchisor-owned outlets that operate full-time and open greater than 24 months. Not included in this chart are the 54 franchisees that operate full-time but were open less than 24 months. Also not included in these figures are the 16 franchisees that operate part-time or 18 franchisees that were terminated or canceled in 2009.

These sales results are based upon sales reported to us by the franchisees through our automated Billing System. We have not audited nor in any other manner substantiated the truthfulness, accuracy, or completeness of any information supplied by the franchisees.

MEASURE	2008 - 2009 REGISTRATION REVENUE	EXPLANATION
Average Sales	\$469,086	Equals aggregate sales from registrations, divided by the number of franchises. It does not include any revenue derived from sponsorships, merchandise or concessions. ¹
Median Sales	\$344,845	Shows mid-point of sales by franchises. ²

Although some of our franchises have higher sales, and some have lower sales, the following table includes only information about the middle 50% of our franchises – that is, disregarding the top 25% and the bottom 25%.

MEASURE	2008 - 2009 REGISTRATION REVENUE	EXPLANATION
75th Percentile	\$509,259	Reported sales by the 75 th percentile of franchises, only 25% of franchises reported sales higher than this level.
Average Sales of the Middle 50th Percentile	\$356,676	Equals the mean (average) gross sales of those franchises whose reported sales levels that fell between the Top 25% and the Bottom 25%.The median sales level for this group is the same as the median sales level of all franchises, as reported above. ³
25th Percentile	\$203,493	Reported sales by the 25 th percentile of franchises, only 25% of franchises reported sales lower than this level.

1. Of i9 Sports franchises satisfying the criteria described above (i.e. those operating full-time for at least 24 months), 11 or 31% had total aggregate sales that equaled or exceeded the average sales figure stated and 24 or 69% had total aggregate sales that were lower than the average sales figure stated.
2. Approximately one-half of all franchises satisfying the criteria described above had greater sales than the median figure, and the other half had lower sales.
3. The calculation of this average excludes the franchises that had sales lower than the 25th percentile or higher than the 75th percentile.

Cost Per Registration

The cost per registration below is based on our nationwide pricing effective January 1, 2010 as a result of our national affiliations and partnerships, approved suppliers, preferred vendors, and purchases from us directly.

PROGRAM TYPE	COST PER REGISTRATION
i9 Sports® Flag Football League	\$22.64
i9 Sports® Cheer Program	\$20.91
i9 Sports® Soccer League	\$20.65
i9 Sports® Lacrosse League	\$20.65
i9 Sports® Basketball League	\$19.65
i9 Sports® Multi-Sport Camp	\$10.79
i9 Sports® Intro Clinic	\$7.95
i9 Sports® After School Program	\$6.79 - \$10.79

The figures used in this statement are subject to change. Cost per registration for other sports or program types may or may not be similar due to various factors.

The above cost per registration is assuming the participant played only one sport and one season in a given year. Should a participant play for additional seasons or sports within the annual insurance policy year, the cost per registration is further reduced by \$4.00 for each additional season and sport from the amount listed above.

The above figure does include: an official i9 Sports® reversible mesh league jersey with three-color screen print and numbers on both sides or participant t-shirt (i.e. camps, clinics, and after-school programs), flag belt (flag football only), participant liability and excess medical insurance, venue, volunteer, and franchise general liability insurance, coaches and/or instructor background checks, coaches and/or instructor t-shirts, coaches and/or instructor guides, and awards (i.e. trophies and medals) where applicable. Costs are based on the standard 10 players per team in a league or 15 participants per group for all other program types.

The above figure does not include: start-up costs, officials or venue rental which vary geographically, advertising, credit card fees, royalty, brand fund contribution, or customer service center fees, and cost of doing business (i.e. internet access, telephone, copies, mailing costs, athletic supplies, staffing, etc.). All fixed and variable costs are subject to change.

THE SUCCESS OF YOUR FRANCHISE WILL DEPEND LARGELY UPON YOUR INDIVIDUAL ABILITIES AND YOUR MARKETPLACE, AND THE FINANCIAL RESULTS OF YOUR FRANCHISE ARE LIKELY TO DIFFER, POSSIBLY SIGNIFICANTLY, FROM THE RESULTS OF THE ABOVE FRANCHISED BUSINESSES. FURTHER, WE DO NOT REPRESENT, WARRANT OR OTHERWISE GUARANTEE THAT ANY FRANCHISE WILL ATTAIN THESE SALES FIGURES. A NEW FRANCHISE'S INDIVIDUAL RESULTS ARE LIKELY TO DIFFER FROM THE RESULTS STATED ABOVE.

THE FIGURES SET FORTH IN THIS STATEMENT HAVE NOT BEEN AUDITED BY US. **THE FIGURES USED IN THIS STATEMENT ARE GROSS REVENUE FIGURES ONLY. NET INCOME WILL VARY FROM FRANCHISE TO FRANCHISE DEPENDING UPON FACTORS SUCH AS VENUE RENTAL, COSTS OF GOODS SOLD, LABOR COSTS, MARKETING, AND OTHER COSTS RELATING TO THE OPERATION OF THE FRANCHISE.**

WE BELIEVE THAT THIS STATEMENT IS CONSISTENT WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES, TO THE EXTENT APPLICABLE.

THE GROSS SALES OF SPECIFIC i9 SPORTS FRANCHISES SHOULD NOT BE CONSIDERED AS THE ACTUAL OR PROBABLE SALES THAT WILL BE REALIZED BY ANY FRANCHISE OWNER. i9 SPORTS CORPORATION DOES NOT REPRESENT THAT ANY i9 SPORTS® FRANCHISE CAN EXPECT TO ATTAIN THESE GROSS SALES, YOUR RESULTS WILL VARY AND THE VARIANCES MAY BE MATERIAL AND ADVERSE TO THE SALES SHOWN HERE. WE DO NOT REPRESENT THAT YOU WILL GENERATE SALES EQUAL TO OR EVEN SIMILAR TO THOSE STATED ABOVE. YOU SHOULD ONLY USE THE ABOVE INFORMATION ONLY AS A REFERENCE IN CONDUCTING YOUR OWN ANALYSIS. WE STRONGLY URGE YOU TO CONSULT WITH YOUR FINANCIAL ADVISOR OR PERSONAL ACCOUNTANT CONCERNING FINANCIAL ANALYSIS THAT YOU SHOULD MAKE IN DETERMINING WHETHER OR NOT TO PURCHASE AN i9 SPORTS® FRANCHISE. WE SPECIFICALLY INSTRUCT OUR SALES PERSONNEL, AGENTS, EMPLOYEES AND OFFICERS THAT THEY MAY NOT MAKE ANY CLAIMS OR STATEMENTS AS TO EARNINGS, SALES OR PROFITS, OR PROSPECTS OR CHANCES OF SUCCESS OF AN i9 SPORTS® FRANCHISE OTHER THAN WHAT IS STATED IN THIS ITEM 19. THEY ARE NOT AUTHORIZED TO REPRESENT OR ESTIMATE DOLLAR FIGURES AS TO A FRANCHISE'S OPERATION OTHER THAN WHAT IS SHOWN ABOVE.

Written substantiation for this financial performance representation will be made available to you upon reasonable request. The information presented above has not been audited.

Other than the preceding financial performance representation, we do not provide, or authorize our employees or representatives to make any such representations either orally or in writing. Actual results vary from Franchise to Franchise, and we cannot estimate the results of any particular franchise. If you receive any other financial performance information or projections of your future income, you should report it to our management by contacting Brian Sanders at 1723 S. Kings Avenue, Brandon, Florida 33511, telephone (800) 975-2937, the Federal Trade Commission and the appropriate state regulatory agencies.