SCOR

DIRK KEMPTHORNE
GOVERNOR

GAVIN M. GEE
DIRECTOR

STATE OF IDAHO
DEPARTMENT OF FINANCE
700 W. STATE STREET, 2ND FLOOR
P. O. BOX 83720
BOISE ID 83720-0031
Website: http://finance.state.id.us

October 13, 2005

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RE:

Dear :

This is in response to your opinion request dated September 19, 2005. The purpose of this letter is to clarify the requirements for offering and selling securities under Idaho securities laws.

It is our understanding that ("Company") is an Idaho company that wishes to establish a network of qualified pharmacists to offer medication therapy management services to eligible Medicare and Medicaid beneficiaries under the prescription drug benefits plans approved under the Medicare Reform Act of 2003. The Company would provide centralized management and administrative functions which would enable the pharmacists, acting as independent contractors of the Company, to devote the majority of their time to providing direct service to the beneficiaries.

At this time, the Company wishes to offer common stock to pharmacists in Idaho for approximately $1,000/share. It is anticipated that the Company would offer 49% of its shares to approximately 49 pharmacists in Idaho, thereby raising approximately $49,000 in working capital. Furthermore, it appears that the Company will need to publicly advertise its offering.

It is our understanding that the Company intends to offer securities in Idaho. Thus, it appears that the provisions set forth in the Idaho Uniform Securities Act (2004) are applicable. Moreover, based on the materials submitted, it appears that the Company will need to register its offering with the Department. We suggest that the Company review the parameters of the Small Corporate Offering Registration (SCOR) program. We have enclosed information on the SCOR program for your review. Finally, you may wish to contact the BSU Business Development Center as they have assisted several companies who have offered securities through the SCOR program. If you are interested, contact at or for additional guidance regarding the Company's proposed offering.

Please be aware that the position taken in this letter is based solely on the facts and circumstances presented in your letter dated September 19, 2005 and the subsequent materials submitted on October 11, 2005. Should the facts change or be altered, our view may be different.

Finally, please be advised that this opinion should not be used to reference the Department's approval as to the merits of the securities offering.

If you have any questions regarding this matter, please contact the undersigned.

Sincerely,

Ax (file)

Nancy C. Ax
Securities Analyst

Enclosure

September 19, 2005

RECEIVED
SEP 2 2 2005
DEPT. OF FINANCE
STATE OF IDAHO

Ms. Patricia Highley
Idaho Department of Finance
PO Box 83720
Boise, Idaho 83720-0031

Re:

Dear Ms. Highley

I an requesting an opinion from the Idaho Department of Finance as to whether or not the sale of certain securities would require that the securities be registered with the State of Idaho, or whether the sellers (brokers) of the securities must be registered. I am enclosing my check for the sum of $50 00, which I understand is the fee required for an official opinion.

is a corporation duly organized under the laws of the State of Idaho. The articles were filed on September 12, 2005 The company was established to provide and coordinate an operational network of qualified pharmacists to provide medication therapy management services for those Medicare and Medicaid beneficiaries who are eligible under the prescription drug benefit plans approved under the Medical form Act of 2003

The basic plan would call for myself and another pharmacist to own fifty-one (51%) of the shares in the corporation and to sell the remaining forty-nine (49%) shares for $1,000 00 each to individual pharmacists around the state who would also be independent contractors to actually provide the medication therapy management services to the eligible patients

The intent is that the company will provide centralized management and administrative functions, leaving the individual pharmacists more free to devote the bulk of their time to directly providing the service. The individual pharmacists would have voting rights in the corporation.

I am enclosing, for your review, the first eleven pages of the business plan, excluding the appendices I am also enclosing the proposed Stock Subscription and Independent Contractor Agreement.

Actually, we do not want to run afoul of the laws regarding registration of securities, so we would solicit an opinion letter from the Idaho Department of Finance as to the legality of pursuing this plan without registration.

Thank you for your kind attention and cooperation in this matter.

Sincerely,