CONFIDENTIAL PRIVATE PLACEMENT MEMORANDUM

EPE PARTNERS, INC.

[A California Corporation]

$2,000,000.00 offered as 800,000 common shares at $2.50 each.

Units are 8,000 shares at $20,000.00

Minimum Purchase: 2,000 shares at $5,000.00

EPE Partners, Inc. (the "Company") is a corporation formed under the laws of the State of California. The Company's investment objective is to seek Capital Appreciation through the Development, and/or Production, and/or Distribution of Entertainment Properties. (See "Summary of the Offering".)

This Private Placement Offering is limited to investors who meet the financial and other suitability factors set forth in this Memorandum. The transferability of the Shares is subject to the implementation of the 'Two-Phase' pay out plan. (**Phase one yields a 100% ROI**).
Buy-out request requires 30 a day advance notification and is subject to the approval of Management.
EPE Partners Shareholders will be afforded **priority participation** in connection with a future IPO.

Investment in the securities offered herein involves a degree of risk and should only be purchased by someone who can afford the possible loss of the investment. The objective of this project is to provide both Short-term and Long-term Cash-flow.

These securities are offered pursuant to a Regulation D exemption from registration with the Securities and Exchange Commission ("Commission"). The Commission has passed upon neither the merits of this offering, nor the accuracy or adequacy of any information contained herein.

This Memorandum is strictly confidential and may neither be distributed or reproduced, nor have its contents divulged in whole or in part.

The Company is offering 800,000 shares of Common Stock, no par value per share (the 'Stock' or 'Shares') for a purchase price of $2.50 per share. The holders of the Stock are entitled to their proportionate ownership interest in the Company in perpetuity. (See **"EPE Partners Wealth-Building Payout Plan"**.)

The date of this memorandum is September 28, 2026

This Private Placement Memorandum (the "Memorandum") is submitted on a confidential basis for use solely in connection with the offering of the membership shares in EPE Partners, Inc. (the "Company") in a private placement intended to be exempt from the registration requirements of the Securities Act of 1933, as amended (the "Securities Act"). The use of this Memorandum for any other purpose is not authorized.

By accepting this Memorandum the recipient (and his/her, or its officers, directors, employees, agents, associates, or affiliates) agrees that such person(s) will

(1) not divulge to any other party any information, contained herein or in any notes, summaries or analyses derived from this Memorandum, and
(2) not reproduce or redistribute the Memorandum in whole or in part.

This Memorandum does not purport to contain all of the information that a prospective investor may desire in investigating the Company. Each investor must conduct and rely upon his/her or its own evaluation of the Company and of the terms of the Offering, including the merits and risks, involved in making an investment decision. The Company hereby offers to the investor the opportunity to ask questions and receive answers concerning the terms and conditions of the Offering and to obtain any additional information, which the Company possesses, or can acquire without unreasonable effort or expense, that is necessary to verify the accuracy of the information furnished to the investor.

This Memorandum speaks as of the date shown on the front page. Neither the delivery of this Memorandum nor any sale made hereunder shall, under any circumstances, create any implication that there has been no change in the affairs of the Company after the date hereof.

No person has been authorized to give any information other than that contained in this Memorandum, or to make any representations in connection with the Offering made hereby, except information given to you by a representative of the Company, on the Company letterhead. Except as contained herein or given by a representative of the Company on Company letterhead, such other information or representations must not be relied upon as having been authorized by the Company or the Placement Agent.

The shares will be sold only to investors who qualify as accredited investors as defined in Regulation D, promulgated under the Securities Act and to a **35 non-accredited** investors who meet certain criteria. Only persons who are able to withstand the possible loss of their investment should consider an investment in the shares. Investors will be required to represent that (1) they are sophisticated in business and financial matters or have been properly advised by someone who is; (2) they are familiar with and understand the terms of the Offering, and (3) they, either individually or together with their purchaser representative/advisor, have such knowledge and experience in financial and business matters that they are capable of evaluating the merits and risks of the investment.

These securities are subject to restrictions on transferability and resale and may not be transferred or resold, except as permitted under the Securities Act and the applicable state securities laws, pursuant to registration thereunder or exemption therefrom. Investors should be aware that they would be required to bear the financial risks of the investment for an indefinite period of time. Potential purchasers should be aware that buy-out request requires 30 days advance notification, and are subject to the approval of Management.

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BLUE SKY LAWS

THIS MEMORANDUM CONTAINS CERTAIN "FORWARD-LOOKING STATEMENTS" WITHIN THE MEANING OF SECTION 27A OF THE SECURITIES ACT AND SECTION 21E OF THE SECURITIES EXCHANGE ACT OF 1934, AS AMENDED (THE "EXCHANGE ACT"). ALL STATEMENTS, OTHER THAN STATEMENTS OF HISTORICAL FACT INCLUDED IN THIS MEMORANDUM, INCLUDING WITHOUT LIMITATION CERTAIN STATEMENTS UNDER THE HEADINGS "SUMMARY OF THE OFFERING," "DESCRIPTION OF THE COMPANY" AND OTHER SIMILAR HEADINGS, MAY CONSTITUTE FORWARD-LOOKING STATEMENTS. FORWARD-LOOKING STATEMENTS CAN OFTEN (BUT NOT ALWAYS) BE IDENTIFIED BY TERMINOLOGY SUCH AS "MAY," "WILL," "COULD," "ANTICIPATE," "BELIEVE," "ESTIMATE," "EXPECT" AND "CONTINUE," OR VARIATIONS THEREOF, AND SIMILAR EXPRESSIONS. ALTHOUGH THE COMPANY BELIEVES THAT THE EXPECTATIONS REFLECTED IN SUCH FORWARD-LOOKING STATEMENTS ARE REASONABLE, IT CAN GIVE NO ASSURANCE THAT SUCH EXPECTATIONS WILL PROVE TO BE CORRECT. IMPORTANT FACTORS THAT COULD CAUSE ACTUAL RESULTS TO DIFFER MATERIALLY FROM THE COMPANY'S EXPECTATIONS ("CAUTIONARY STATEMENTS") ARE DISCLOSED IN THIS MEMORANDUM.

QUESTIONS CONCERNING THE COMPANY SHOULD BE DIRECTED TO

EPE Partners, Inc.

16809 Bellflower Blvd. Suite 551
Bellflower, Ca 90706

15303 Ventura Boulevard, 9th Floor
Sherman Oaks, CA 91403

epepartners.com
info@epepartners.com

888 837 3247

THE SECURITIES REPRESENTED HEREIN HAVE NOT BEEN REGISTERED WITH THE SECURITIES AND EXCHANGE COMMISSION PURSUANT TO SECTION 5 OF THE SECURITY ACT OF 1933, AS AMENDED (THE "SECURITIES ACT"') SECTION 3(B) AND REGULATION D THEREUNDER FOR LIMITED OFFERINGS, OR SECTION 4(2) FOR PRIVATE, OFFERINGS AND RELEASE 33-4708 ISSUED BY THE SECURITIES AND EXCHANGE COMMISSION JULY 9, 1964, FOR OFFERINGS TO FOREIGNERS. NO SHARES MAY BE RESOLD, ASSIGNED OR OTHERWISE TRANSFERRED UNLESS A REGISTRATION STATEMENT UNDER THE ACT IS IN EFFECT, OR THE COMPANY HAS RECEIVED EVIDENCE SATISFACTORY TO IT THAT SUCH TRANSFER DOES NOT INVOLVE A TRANSACTION REQUIRING REGISTRATION UNDER THE ACT AND IS IN COMPLIANCE WITH THE ACT.

INVESTORS WILL BE REQUIRED TO REPRESENT THAT THEY ARE ABLE TO BEAR THE ECONOMIC RISK OF THEIR INVESTMENT AND THAT THEY (OR THEIR PURCHASER REPRESENTATIVES) ARE FAMILIAR WITH AND UNDERSTAND THE TERMS AND RISKS OF THIS OFFERING. THE CONTENTS OF THIS PRIVATE PLACEMENT MEMORANDUM ARE NOT TO BE CONSTRUED AS LEGAL OR TAX ADVICE. EACH INVESTOR SHOULD CONSULT HIS OR HER OWN ATTORNEY, ACCOUNTANT OR BUSINESS ADVISOR AS TO LEGAL, TAX, AND RELATED MATTERS CONCERNING THIS INVESTMENT. ALL FINAL DECISIONS IN RESPECT TO SALES OF SHARES WILL BE MADE BY THE COMPANY WHICH RESERVES THE RIGHT TO REVOKE THE OFFER AND TO REFUSE TO SELL TO ANY PROSPECTIVE INVESTOR, IF, AMONG OTHER THINGS, THE PROSPECTIVE INVESTOR DOES NOT MEET THE SUITABILITY STANDARDS, HEREINAFTER SET FORTH. (SEE "INVESTOR SUITABILITY")

THIS MEMORANDUM IS KNOWN NEITHER TO CONTAIN AN UNTRUE STATEMENT OF A MATERIAL FACT, NOR TO OMIT MATERIAL FACTS, WHICH IF OMITTED, WOULD MAKE THE STATEMENTS HEREIN MISLEADING. IT CONTAINS A FAIR SUMMARY OF THE MATERIAL TERMS OF DOCUMENTS PURPORTED TO BE SUMMARIZED HEREIN. HOWEVER, THIS IS A SUMMARY ONLY AND DOES NOT PURPORT TO BE COMPLETE. ACCORDINGLY, REFERENCE SHOULD BE MADE TO THE CERTIFICATION OF RIGHTS, PREFERENCES AND PRIVILEGES AND OTHER DOCUMENTS REFERRED TO HEREIN, COPIES OF WHICH ARE ATTACHED HERETO OR WILL BE SUPPLIED UPON REQUEST, FOR THE EXACT TERMS OF SUCH AGREEMENTS AND DOCUMENTS.

NO OFFERING LITERATURE OR ADVERTISING IN ANY FORM SHOULD BE RELIED ON IN CONNECTION WITH THE OFFERING OF THESE SHARES EXCEPT FOR THE BUSINESS PLAN AND

IT'S SUPPLEMENTS AND THIS PRIVATE PLACEMENT MEMORANDUM AND THE STATEMENTS CONTAINED IN IT. NO PERSONS, EXCEPT THE COMPANY OR ITS AGENTS AND SUCH REGISTERED BROKER-DEALERS AS THE COMPANY MAY ELECT TO UTILIZE, OR OTHER PERSON WHO HAS BEEN AUTHORIZED TO GIVE ANY INFORMATION CAN BE RELIED UPON TO MAKE ANY REPRESENTATION NOT CONTAINED IN THIS MEMORANDUM AND SUPPLEMENTAL LITERATURE REFERRED TO HEREIN, AND IF GIVEN OR MADE, SUCH INFORMATION OR REPRESENTATION MUST NOT BE RELIED UPON AS HAVING BEEN AUTHORIZED BY THE COMPANY. ACCORDINGLY, THE RECIPIENT HEREOF AGREES TO NOTIFY THE COMPANY IN WRITING IF SUCH RECIPIENT RELIES ON DOCUMENTATION AND/OR INFORMATION OTHER THAN AS PROVIDED HEREIN. NEITHER THE DELIVERY OF THIS MEMORANDUM NOR ANY SALE HEREUNDER SHALL UNDER ANY CIRCUMSTANCES CREATE THE IMPLICATION THERE HAS BEEN NO CHANGE IN THE INFORMATION CONTAINED HEREIN SUBSEQUENT TO THE DATE HEREOF.

THE INVESTMENT DESCRIBED IN THIS MEMORANDUM INVOLVES RISK AND IS OFFERED ONLY TO INDIVIDUALS WHO CAN AFFORD TO ASSUME SUCH RISKS FOR AN INDEFINITE PERIOD OF TIME AND WHO AGREE TO PURCHASE THE SHARES THAT ARE BEING OFFERED HEREUNDER ONLY FOR INVESTMENT PURPOSES AND NOT WITH A VIEW TOWARDS A TRANSFER, RESALE, EXCHANGE OR FURTHER DISTRIBUTION OF SUCH. THE RESALE OF SUCH SHARES IS LIMITED BY FEDERAL AND STATE SECURITIES LAWS AND IT IS THEREFORE URGED THAT EACH POTENTIAL INVESTOR SEEK COUNSEL CONCERNING SUCH LIMITATIONS.

THIS MEMORANDUM DOES NOT CONSTITUTE EITHER AN OFFER OR SOLICITATION IN ANY JURISDICTION IN WHICH SUCH AN OFFER OR SOLICITATION WOULD BE UNLAWFUL. NO PERSON HAS BEEN AUTHORIZED TO GIVE ANY INFORMATION (OTHER THAN THAT CONTAINED IN ADDITIONAL WRITTEN DOCUMENTATION REFERRED TO HEREIN), OR TO MAKE ANY ORAL OR WRITTEN REPRESENTATIONS CONCERNING THE COMPANY OTHER THAN THOSE CONTAINED IN THIS MEMORANDUM, AND IF GIVEN OR MADE, SUCH OTHER INFORMATION OR REPRESENTATION MUST NOT BE RELIED UPON BY ANY POTENTIAL INVESTOR.

NO DEALER, BROKER OR ANY OTHER PERSON HAS BEEN AUTHORIZED TO GIVE ANY INFORMATION OR TO MAKE ANY REPRESENTATION OTHER THAN THOSE CONTAINED IN THIS MEMORANDUM IN CONNECTION WITH THE OFFER MADE BY THIS MEMORANDUM AND, IF SO GIVEN OR MADE, SUCH INFORMATION OR REPRESENTATIONS MUST NOT BE RELIED UPON. HOWEVER, NOTHING CONTAINED HEREIN SHALL LIMIT THE OPPORTUNITY OF ANY OFFEREE OR HIS REPRESENTATIVE, ACCOUNTANT OR ATTORNEY TO ASK QUESTIONS OF AND RECEIVE ANSWERS FROM THE MANAGEMENT CONCERNING THE TERMS AND CONDITIONS OF THIS OFFERING OR TO OBTAIN ADDITIONAL INFORMATION OR TO VERIFY THE ACCURACY OF ANY OF THE INFORMATION CONTAINEDHEREIN.

THESE SECURITIES ARE OFFERED SOLELY BY THIS MEMORANDUM AND ARE SUBJECT TO PRIOR SALE. THE MANAGEMENT HAS THE RIGHT IN SUCH MANAGEMENT'S SOLE DISCRETION TO WITHDRAW, CANCEL OR MODIFY THIS OFFERING WITHOUT PRIOR NOTICE OR TO REJECT ANY SUBSCRIPTION IN THE MANAGEMENT'S SOLE DISCRETION, NOTWITHSTANDING THAT THE PROSPECTIVE INVESTOR MAY OTHERWISE MEET THE SUITABILITY STANDARDS DESCRIBED HEREIN.

THIS MEMORANDUM DOES NOT CONSTITUTE EITHER AN OFFER TO SELL TO, OR A SOLICITATION OF OFFERS FROM, ANY PERSON WHO HAS NOT COMPLETED AND RETURNED A STATEMENT OF INVESTOR SUITABILITY IN A FORM AND IN SUBSTANCE SATISFACTORY TO THE MANAGEMENT.

AT ANY TIME SUBSEQUENT TO THE DATE OF THIS MEMORANDUM, OR THE DATE OF ANY SALE GENERATED BY IT, THE FACTS STATED HEREUNDER OR THE CIRCUMSTANCES OR AFFAIRS OF THE PARTIES DESCRIBED HEREIN MAY CHANGE AND THE DELIVERY OF THIS MEMORANDUM SHALL NOT CREATE AN IMPLICATION, UNDER ANY CIRCUMSTANCE, THAT THE FACTS STATED HEREUNDER OR THE AFFAIRS OF THE PARTIES DESCRIBED HEREIN HAVE REMAINED STATIC AND UNCHANGED.

PROSPECTIVE INVESTORS ARE NOT TO CONSTRUE THE CONTENTS OF THIS MEMORANDUM, OR OF ANY PRIOR OR SUBSEQUENT COMMUNICATIONS FROM THE COMPANY OR ANY OF ITS EMPLOYEES, AGENTS, OR AFFILIATES, AS INVESTMENT, LEGAL OR TAX ADVICE. EACH INVESTOR SHOULD CONSULT HIS OWN COUNSEL, ACCOUNTANT AND OTHER PROFESSIONAL ADVISORS AS TO LEGAL, TAX AND OTHER RELATED MATTERS CONCERNING SUCH INVESTOR'S INVESTMENT AND ITS SUITABILITY FOR SUCHINVESTOR.

THE STATEMENTS, SET FORTH IN THIS MEMORANDUM AS TO THE TERMS OF ANY REFERENCED DOCUMENT ARE NOT NECESSARILY COMPLETE. COPIES OF ALL DOCUMENTS NOT ANNEXED HERETO MAY BE EXAMINED BY CONTACTING THE MANAGEMENT AT ITS ADDRESS SET FORTH HEREIN. THE MEMORANDUM DOES NOT KNOWINGLY CONTAIN ANY UNTRUE STATEMENT OF MATERIAL FACT, OR OMIT A MATERIAL FACT NECESSARY TO MAKE THE STATEMENT MADE, IN LIGHT OF THE CIRCUMSTANCES UNDER WHICH IT IS MADE, NOT MISLEADING. THIS MEMORANDUM CONTAINS A FAIR SUMMARY OF THE MATERIAL TERMS OF THE DOCUMENTS PURPORTED TO BE SUMMARIZED HEREIN.

THE SHARES HAVE NOT BEEN QUALIFIED UNDER CERTAIN STATE SECURITIES LAWS, IN RELIANCE UPON THE APPLICABLE EXEMPTIONS FROM REGISTRATION FOR PRIVATE OFFERS

AND SALES OF SECURITIES. NO SHARES MAY BE SOLD, ASSIGNED OR OTHERWISE TRANSFERRED UNLESS THE COMPANY HAS RECEIVED EVIDENCE SATISFACTORY TO IT THAT SUCH TRANSFER DOES NOT INVOLVE A TRANSACTION REQUIRING QUALIFICATION UNDER SAID STATE SECURITIES LAWS AND IS IN COMPLIANCE WITH SUCH LAWS.

RESTRICTIVE STATE LEGENDS

THE INCLUSION OF RESTRICTIVE LEGENDS FOR EACH STATE IN THIS MEMORANDUM IS NOT INTENDED TO IMPLY THAT THE SECURITIES COVERED BY THIS MEMORANDUM ARE TO BE OFFERED FOR SALE IN EVERY STATE, BUT IS MERELY A PRECAUTION IN THE EVENT THIS MEMORANDUM MAY BE TRANSMITTED INTO ANY STATE OTHER THAN AS MAY BE DELIVERED BY THE COMPANY.

FOR RESIDENTS OF ALL STATES

THE SECURITIES OFFERED HEREBY HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED (THE "ACT") OR THE SECURITIES LAWS OF ANY STATE AND ARE BEING OFFERED AND SOLD SOLELY IN RELIANCE UPON EXEMPTION FROM THE REGISTRATION REQUIREMENTS OF THE ACT AND SUCH LAWS. THERE IS NO PUBLIC MARKET FOR THE SECURITIES OF THE COMPANY. EVEN IF SUCH MARKET EXISTED, PURCHASERS OF SECURITIES WILL BE REQUIRED TO REPRESENT THAT THE SECURITIES ARE BEING ACQUIRED FOR INVESTMENT PURPOSES ONLY AND NOT WITH A VIEW TO SALE OR DISTRIBUTION, AND PURCHASERS WILL NOT BE ABLE TO RESELL THE SECURITIES UNLESS THE SECURITIES ARE REGISTERED UNDER THE ACT AND QUALIFIED UNDER THE APPLICABLE STATE STATUTES (OR UNLESS AN EXEMPTION FROM SUCH REGISTRATION AND QUALIFICATION IS AVAILABLE). PURCHASERS OF THE SECURITIES SHOULD BE PREPARED TO BEAR THE ECONOMIC RISK OF THEIR INVESTMENT FOR AN INDEFINITE PERIOD OF TIME. THE SECURITIES HAVE BEEN NEITHER APPROVED NOR DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION OR ANY OTHER STATE OR FEDERAL REGULATORY AUTHORITY. THE FOREGOING AUTHORITIES HAVE NEITHER PASSED UPON NOR ENDORSED THE MERITS OF THIS OFFERING, OR THE ACCURACY OR ADEQUACY OF THIS MEMORANDUM. ANY REPRESENTATION TO THE CONTRARY IS UNLAWFUL.

THE PRESENCE OF A LEGEND FOR ANY GIVEN STATE REFLECTS ONLY THAT A LEGEND MAY BE REQUIRED BY THAT STATE AND SHOULD NOT BE CONSTRUED TO MEAN AN OFFER OR SALE MAY BE MADE IN ANY PARTICULAR STATE. THIS MEMORANDUM MAY BE SUPPLEMENTED BY ADDITIONAL STATE LEGENDS. THE SECURITIES REPRESENTED HEREBY HAVE NOT BEEN REGISTERED WITH THE CALIFORNIA DEPARTMENT OF CORPORATIONS UNDER SECTION 25113 OF THE CORPORATE SECURITIES ACT OF 1968, AS AMENDED, IN RELIANCE ON SECTION 25102(F) FOR LIMITED OFFERINGS, OR THE SECURITIES REGULATORY AUTHORITIES OF ANY OTHER STATE IN RELIANCE UPON EXEMPTIONS FROM QUALIFICATIONS FOR PRIVATE OR LIMITED OFFERINGS.

IN MAKING AN INVESTMENT DECISION, INVESTORS MUST RELY ON THEIR OWN EXAMINATION OF THE COMPANY AND THE TERMS OF THIS OFFERING, INCLUDING THE

MERITS AND RISKS INVOLVED. THESE SECURITIES HAVE NOT BEEN RECOMMENDED BY EITHER FEDERAL OR STATE SECURITIES COMMISSIONS, OR REGULATORY AUTHORITIES. FURTHERMORE, THE FOREGOING AUTHORITIES HAVE NEITHER CONFIRMED THE ACCURACY NOR DETERMINED THE ADEQUACY OF THIS DOCUMENT. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

THESE SECURITIES ARE SUBJECT TO RESTRICTIONS ON TRANSFERABILITY AND RESALE AND MAY NOT BE EITHER TRANSFERRED OR RESOLD, EXCEPT AS PERMITTED UNDER THE SECURITIES ACT OF 1933, AS AMENDED, AND THE APPLICABLE STATE SECURITIES LAWS, PURSUANT TO REGISTRATION OR EXEMPTION THEREFROM. INVESTORS SHOULD BE AWARE THAT THEY MIGHT BE REQUIRED TO BEAR THE FINANCIAL RISK OF THIS INVESTMENT FOR AN INDEFINITE PERIOD OF TIME.

Alabama Residents

THESE SECURITIES ARE OFFERED PURSUANT TO A CLAIM OF EXEMPTION UNDER THE ALABAMA SECURITIES ACT. A REGISTRATION STATEMENT RELATING TO THESE SECURITIES HAS NOT BEEN FILED WITH THE ALABAMA SECURITIES COMMISSION. THE COMMISSION NEITHER, RECOMMENDS OR ENDORSES THE PURCHASE OF ANY SECURITIES, NOR DOES IT PASS UPON THE ACCURACY OR COMPLETENESS OF THIS PRIVATE PLACEMENT MEMORANDUM. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINALOFFENSE.

Arizona Residents

THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER THE ARIZONA SECURITIES ACT AND ARE BEING SOLD IN RELIANCE UPON THE EXEMPTION CONTAINED IN ‘441844(1) OF SUCH ACT. THESE SECURITIES MAY NOT BE SOLD WITHOUT REGISTRATION UNDER SUCH ACT OR EXEMPTION THEREFROM. THESE SECURITIES ARE OFFERED PURSUANT TO AN EXEMPTION FROM REGISTRATION WITH THE UNITED STATES SECURITIES & EXCHANGE COMMISSION. THE COMMISSION NEITHER PASSES UPON THE MERITS OF ANY SECURITIES, NOR DOES IT PASS UPON THE ACCURACY OR COMPLETENESS OF ANY OFFERING CIRCULAR OR OTHER SELLING LITERATURE.

Arkansas Residents

THESE SECURITIES ARE OFFERED PURSUANT TO A CLAIM OF EXEMPTION UNDER ‘14(b) (14) OF THE ARKANSAS SECURITIES ACT AND ‘4(2) OF THE SECURITIES ACT OF 1933. A REGISTRATION STATEMENT RELATING TO THESE SECURITIES HAS NOT BEEN FILED WITH EITHER THE ARKANSAS SECURITIES DEPARTMENT, OR WITH THE SECURITIES AND EXCHANGE COMMISSION. NEITHER THE DEPARTMENT NOR THE COMMISSION, HAS PASSED UPON THE VALUE OF THESE SECURITIES, MADE ANY RECOMMENDATIONS AS TO THEIR PURCHASE, APPROVED OR DISAPPROVED THE OFFERING, OR PASSED UPON THE ADEQUACY OR ACCURACY OF THIS MEMORANDUM. ANY REPRESENTATION TO THE CONTRARY IS UNLAWFUL. ARKANSAS INVESTORS WHO ARE NOT ACCREDITED INVESTORS, AS THAT TERM IS DESCRIBED IN RULE 501(a) OF REGULATION D UNDER THE SECURITIES ACT OF 1933, AS AMENDED, MUST REPRESENT THAT THEIR INVESTMENT IN UNITS WILL NOT EXCEED TWENTY PERCENT OF THEIR NET WORTH.

California Residents
THE SALE OR TRANSFER OF THE UNITS BY CALIFORNIA RESIDENTS IS RESTRICTED BY AND SUBJECT TO THE PROVISIONS OF ‘260.141.11 OF THE RULES OF THE COMMISSIONER OF CORPORATIONS OF THE STATE OF CALIFORNIA. IT IS UNLAWFUL TO CONSUMMATE A SALE OR TRANSFER OF THIS SECURITY, OR ANY INTEREST THEREIN, OR TO RECEIVE ANY CONSIDERATION THEREFOR, WITHOUT THE PRIOR WRITTEN CONSENT OF THE COMMISSIONER OF CORPORATIONS OF THE STATE OF CALIFORNIA, EXCEPT AS PERMITTED IN THE COMMISSIONER’S RULES.

THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER EITHER THE SECURITIES ACT OF 1933, AS AMENDED, OR THE SECURITIES ACT OF ANY JURISDICTION, BY REASON OF SPECIFIC EXEMPTIONS THEREUNDER RELATING TO THE LIMITED AVAILABILITY OF THE OFFERING. THESE SECURITIES CANNOT BE SOLD, TRANSFERRED OR OTHERWISE DISPOSED OF, TO ANY PERSON OR ENTITY UNLESS SUBSEQUENTLY REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED OR APPLICABLE STATE SECURITIES LAWS, IF SUCH REGISTRATION IS REQUIRED.

Florida Residents
THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER EITHER THE SECURITIES ACT OF 1933, AS AMENDED, OR THE FLORIDA SECURITIES ACT BY REASON OF SPECIFIC EXEMPTIONS THEREUNDER RELATING TO THE LIMITED AVAILABILITY OF THE OFFERING. THESE SECURITIES CANNOT BE SOLD, TRANSFERRED OR OTHERWISE DISPOSED OF TO ANY PERSON OR ENTITY UNLESS SUBSEQUENTLY REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED, OR THE LAWS OF FLORIDA, IF SUCH REGISTRATION IS REQUIRED.
PURSUANT TO ‘517.061(12) OF THE FLORIDA SECURITIES ACT, WHERE SALES ARE MADE TO FIVE (5) OR MORE PERSONS IN FLORIDA, ANY SALE MADE PURSUANT TO ‘517.061(12) OF THE FLORIDA SECURITIES ACT, SHALL BE VOIDABLE BY SUCH FLORIDA PURCHASER EITHER WITHIN THREE (3) DAYS AFTER THE FIRST TENDER OF CONSIDERATION IS MADE BY SUCH PURCHASER TO THE ISSUER, OR AN ESCROW AGENT OR WITHIN THREE (3) DAYS AFTER THE AVAILABILITY OF THAT PRIVILEGE IS COMMUNICATED TO SUCH PURCHASER, WHICHEVER OCCURS LATER.

Hawaii Residents
THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER EITHER THE SECURITIES ACT OF 1933, AS AMENDED, OR THE SECURITIES ACT OF HAWAII BY REASON OF SPECIFIC EXEMPTIONS PURSUANT TO HAWAIIAN LAW AS CONTAINED IN ‘4856(a). PURSUANT TO SUCH EXEMPTION, ANY TRANSACTION PURSUANT TO THE OFFER OF SALE OF THESE SECURITIES MAY NOT BE MADE TO MORE THAN TWENTY-FIVE (25) PERSONS IN THE STATE DURING ANY

PERIOD OF TWELVE (12) CONSECUTIVE MONTHS. ALL BUYERS MUST REPRESENT THEY ARE PURCHASING FOR INVESTMENT (RATHER THAN WITH A PRESENT VIEW TO RESALE) AND NEITHER COMMISSION NOR OTHER REMUNERATION IS PAID OR GIVEN DIRECTLY OR INDIRECTLY FOR SOLICITING PROSPECTIVE BUYERS.

Indiana Residents

THE UNITS HAVE NOT BEEN REGISTERED UNDER THE SECURITIES LAWS OF INDIANA AND MAY NOT BE TRANSFERRED OR SOLD EXCEPT IN TRANSACTIONS THAT ARE EXEMPTING UNDER THE INDIANA SECURITIES LAWS OR PURSUANT TO AN EFFECTIVE REGISTRATION THEREUNDER. THE INDIANA SECURITIES COMMISSION, PURSUANT TO THE AUTHORITY DELEGATED TO IT PURSUANT TO '23212©, INDIANA CODE, AS AMENDED, HAS DECLARED, INFORMALLY, THAT IT SHALL DENY THE AVAILABILITY OF THE EXEMPTION FROM REGISTRATION FOUND IN '23212(b)(10), INDIANA CODE, AS AMENDED, WITH RESPECT TO OFFERINGS OF LIMITED PARTNERSHIP INTERESTS, NOTWITHSTANDING THAT THE OFFERING COMPLIES IN ALL RESPECTS WITH THE REQUIREMENTS OF '23212(b)(10), INDIANA CODE, AS AMENDED, IF, IN THE CASE PURCHASES OF LESS THAN $100,000.00 OF LIMITED PARTNERSHIP INTEREST, CERTAIN RIGHTS TO EFFECT CHANGES IN THE PARTNERSHIP INTEREST, CERTAIN RIGHTS TO EFFECT CHANGES IN THE PARTNERSHIP OR THE CONDUCT OF ITS AFFAIRS, INCLUDING THE REMOVAL OF THE GENERAL PARTNERS, CANNOT BE EFFECTED BY MAJORITY VOTE OF SUCH LIMITED PARTNERSHIP INTERESTS.

THEREFORE, IN THE EVENT THAT SUBSCRIBERS FOR LESS THAN $100,000.00 IN UNITS WHO ARE INDIANA RESIDENTS ARE ADMITTED TO THE PARTNERSHIP, THE PARTNERSHIP AGREEMENT OF THE PARTNERSHIP SHALL BE AMENDED TO PROVIDE SUCH VOTING RIGHTS AS MAY BE REQUIRED BY THE INDIANA SECURITIES COMMISSION.

Kentucky Residents

THESE SECURITIES REPRESENTED BY THIS CERTIFICATE OR OTHER DOCUMENT, HAVE BEEN ISSUED PURSUANT TO A CLAIM OF EXEMPTION FROM THE REGISTRATION OR QUALIFICATION PROVISIONS OF FEDERAL AND STATE SECURITIES LAWS AND MAY NOT BE SOLD OR TRANSFERRED WITHOUT COMPLIANCE WITH THE REGISTRATION OR QUALIFICATION PROVISIONS OF APPLICABLE FEDERAL AND STATE SECURITIES LAWS OR APPLICABLE EXEMPTIONS THEREFROM.

Maine Residents

THESE SECURITIES ARE BEING SOLD PURSUANT TO AN EXEMPTION FROM REGISTRATION WITH THE BANK SUPERINTENDENT OF THE STATE OF MAINE UNDER '874a(3) OF TITLE 32 OF THE MAINE REVISED STATUTES OF 1964, AS AMENDED, WHICH EXEMPTION RELATES TO TRANSACTIONS BY AN ISSUER NOT INVOLVING ANY PUBLIC OFFERING WITHIN THE MEANING OF '4(2) OF THE SECURITIES ACT OF 1933, AS AMENDED, AND THE RULES AND REGULATIONS THEREUNDER, INCLUDING, TRANSACTIONS EXEMPT FROM REGISTRATION UNDER RULE 146 OF THE SECURITIES AND EXCHANGE COMMISSION OR ANY SUCCESSOR RULE ADOPTED UNDER THE SECURITIES ACT OF 1933, AS AMENDED, AND ANY TRANSACTIONS WHICH CONSTITUTE NONPUBLIC OFFERINGS UNDER RULES AND

REGULATIONS ADOPTED BY THE BANK SUPERINTENDENT PURSUANT TO ‘756, 807 OR 873, ‘6 OF SAID TITLE 32. THESE SECURITIES MAY BE DEEMED RESTRICTED SECURITIES AND AS SUCH THE HOLDER MAY NOT BE ABLE TO RESELL THE SECURITIES UNLESS PURSUANT TO REGISTRATION UNDER STATE OR FEDERAL SECURITIES LAWS OR UNLESS AN EXEMPTION UNDER SUCH LAWS EXISTS.

Michigan Residents
THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER THE MICHIGAN SECURITIES ACT AND MAY NOT BE SOLD OR TRANSFERRED WITHOUT REGISTRATION UNDER THAT ACT OR EXEMPTION THEREFROM. THE GENERAL PARTNER SHALLPROVIDE ALL MICHIGAN LIMITED PARTNERS WITH A DETAILED WRITTEN STATEMENT OF THE APPLICATION OF THE PROCEEDS OF THE OFFERING WITHIN SIX (6) MONTHS AFTER COMMENCEMENT OF THE OFFERING OR UPON COMPLETION, WHICHEVER OCCURS FIRST, AND WITH ANNUAL CURRENT BALANCE SHEETS AND INCOME STATEMENTS THEREAFTER.

Minnesota Residents
THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER EITHER THE SECURITIES ACT OF 1933, AS AMENDED, OR THE SECURITIES ACT OF MINNESOTA BY REASON OF SPECIFIC EXEMPTIONS PURSUANT TO MINNESOTA LAW AS CONTAINED IN ‘4856(a). PURSUANT TO SUCH EXEMPTION, ANY TRANSACTION PURSUANT TO THE OFFER OF SALE OF THESE SECURITIES MAY NOT BE MADE TO MORE THAN TEN (10) PERSONS IN THE STATE DURING ANY PERIOD OF TWELVE (12) CONSECUTIVE MONTHS, ALL BUYERS MUST REPRESENT THEY ARE PURCHASING FOR INVESTMENT (RATHER THAN WITH A PRESENT VIEW TO RESALE) AND NEITHERCOMMISSION NOR OTHER REMUNERATION IS PAID OR GIVEN DIRECTLY OR INDIRECTLY FOR SOLICITING PROSPECTIVE BUYERS.

Mississippi Residents
THESE SECURITIES ARE OFFERED PURSUANT TO A CLAIM OF EXEMPTION UNDER THE MISSISSIPPISECURITIES ACT. A REGISTRATION STATEMENT RELATING TO THESE SECURITIES HAS NOT BEEN FILED WITH EITHER THE MISSISSIPPI SECRETARY OF STATE, OR WITH THE SECURITIES AND EXCHANGE COMMISSION. NEITHER THE SECRETARY OF STATE NOR THE COMMISSION HAS PASSED UPON THE VALUE OF THESE SECURITIES. BOTH HAVE NEITHER APPROVED, NOR DISAPPROVED THE OFFERING. THE SECRETARY OF STATE DOES NOT RECOMMEND THE PURCHASE OF THESE, OR ANY OTHER SECURITIES. THERE IS NO ESTABLISHED MARKET FOR THESE SECURITIES AND THERE MAY NOT BE ANY MARKET FOR THESE SECURITIES IN THE FUTURE. THE SUBSCRIPTION PRICE OF THESE SECURITIES HAS BEEN ARBITRARILY DETERMINED BY THE ISSUER AND IS NOT AN INDICATION OF THE ACTUAL VALUE OF THESE SECURITIES. THE PURCHASER OF THESE SECURITIES MUST MEET CERTAIN SUITABILITY STANDARDS (SEE SUITABILITY REQUIREMENTS) AND MUST BE ABLE TO BEAR THE ENTIRE LOSS OF HIS OR HER INVESTMENT. ADDITIONALLY, ALLPURCHASERS WHO ARE NOT ACCREDITED INVESTORS MUST HAVE A NET WORTH OF AT LEAST THREE TIMES THE AMOUNT OF HIS OR HER INVESTMENT. THESE SECURITIES MAY NOT BE TRANSFERRED FOR A PERIOD OF ONE YEAR EXCEPT IN A TRANSACTION WHICH IS EXEMPT

UNDER THE MISSISSIPPI SECURITIES ACT, OR IN A TRANSACTION IN COMPLIANCE WITH THE MISSISSIPPI SECURITIES ACT.

Montana Residents
EACH MONTANA RESIDENT WHO SUBSCRIBES FOR THE SECURITIES BEING OFFERED HEREBY AGREES NOT TO SELL THESE SECURITIES FOR A PERIOD OF TWELVE MONTHS AFTER THE DATE OF PURCHASE. THESE SECURITIES ARE OFFERED PURSUANT TO AN EXEMPTION FROM REGISTRATION UNDER THE SECURITIES ACT OF MONTANA. THE MONTANA SECURITIES DEPARTMENT HAS NOT PASSED UPON EITHER THE MERITS OR QUALIFICATIONS OF, OR RECOMMENDED OR GIVEN APPROVAL TO, THE SECURITIES HEREBY OFFERED, OR PASSED UPON THE ACCURACY OR ADEQUACY OF THIS DISCLOSURE DOCUMENT.

New Hampshire Residents
THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED, OR THE SECURITIES ACT OF NEW HAMPSHIRE BY REASON OF SPECIFIC EXEMPTIONS PURSUANT TO NEW HAMPSHIRE LAW AS CONTAINED IN‘4856(a).
PURSUANT TO SUCH EXEMPTION, ANY TRANSACTION PURSUANT TO THE OFFER OF SALE OF THESE SECURITIES MAY NOT BE MADE TO MORE THAN FIVE (5) PERSONS IN THE STATE DURING ANY PERIOD OF TWELVE (12) CONSECUTIVE MONTHS, ALL BUYERS MUST REPRESENT THEY ARE PURCHASING FOR INVESTMENT (RATHER THAN WITH A PRESENT VIEW TO RESALE) AND NEITHER COMMISSION NOR OTHER REMUNERATION IS PAID OR GIVEN DIRECTLY OR INDIRECTLY FOR SOLICITING PROSPECTIVEBUYERS.

New Mexico Residents
THE SECURITIES DESCRIBED HEREIN ARE OFFERED PURSUANT TO AN EXEMPTION FROM THE REGISTRATION REQUIREMENTS OF THE SECURITIES ACT OF NEW MEXICO. ACCORDINGLY, THE NEW MEXICO SECURITIES BUREAU HAS NOT REVIEWED THE OFFERING OF THESE SECURITIES AND HAS NEITHER APPROVED NOR DISAPPROVED THIS OFFERING. THE NEW MEXICO SECURITIES BUREAU HAS NOT PASSED UPON EITHER THE VALUE OF THESE SECURITIES, OR UPON THE ADEQUACY OR ACCURACY OF THE INFORMATION CONTAINED IN THIS OFFERING MEMORANDUM. THE SECURITIES HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT AND THEREFORE, CANNOT BE RESOLD IN NEW MEXICO UNLESS THEY ARE REGISTERED UNDER THE PROVISIONS OF THE SECURITIES ACT OR UNLESS AN EXEMPTION FROM REGISTRATION IS AVAILABLE.

North Carolina Residents
THESE SECURITIES ARE OFFERED PURSUANT TO A CLAIM OF EXEMPTION UNDER THE NORTH CAROLINA SECURITIES ACT. THE NORTH CAROLINA SECURITIES ADMINISTRATOR NEITHER RECOMMENDS NOR ENDORSES THE PURCHASE OF ANY SECURITY. THE ADMINISTRATOR HAS NOT PASSED UPON EITHER THE ACCURACY OR ADEQUACY OF THE INFORMATION PROVIDED HEREIN. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINALOFFENSE.
THE PURCHASER OF THESE SECURITIES MUST MAKE A MINIMUM INITIALCASH INVESTMENT OF $2,500.00 AND MUST MEET CERTAIN SUITABILITY STANDARDS (SEE SUITABILITY

STANDARDS). IN ADDITION, THE PURCHASER SHALL HAVE A MINIMUM NET WORTH OF $225,000.00 OR A MINIMUM NET WORTH OF $60,000.00 AND HAD DURING THE LAST TAX YEAR, TAXABLE INCOME OF AT LEAST $60,000.00 WITHOUT REGARD TO THE INVESTMENT INTHE SECURITY. FOR PURPOSES OF THE PRECEDING SENTENCE NET WORTH SHALL BE DETERMINED EXCLUSIVE OF PRINCIPAL RESIDENCE, MORTGAGE THEREON, HOME FURNISHINGS ANDAUTOMOBILES.

North Dakota Residents

THESE SECURITIES HAVE NEITHER BEEN APPROVED NOR DISAPPROVED BY THE SECURITIES COMMISSIONER OF THE STATE OF NORTH DAKOTA. THE COMMISSIONER HAS NOT PASSED UPON EITHER THE ACCURACY OR ADEQUACY OF THIS OFFERING MEMORANDUM. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE. THESE UNITS HAVE NOT BEEN REGISTERED UNDER THE NORTH DAKOTA SECURITIES ACT AND MAY NOT BE SOLD WITHOUT REGISTRATION UNDER THE ACT OR EXEMPTIONTHEREFROM.

Oklahoma Residents

THE SECURITIES ARE OFFERED FOR SALE IN THE STATE OF OKLAHOMA PURSUANT TO AN EXEMPTION FROM REGISTRATION FOR PRIVATE OFFERINGS. THE SECURITIES OFFERED HEREBY HAVE NOT BEEN REGISTERED UNDER EITHER THE SECURITIES ACT OF 1933 OR THE OKLAHOMA SECURITIES ACT. THE SECURITIES MUST BE ACQUIRED FOR INVESTMENT AND MAY NOT BE SOLD OR TRANSFERRED FOR VALUE IN THE ABSENCE OF EFFECTIVE REGISTRATION OF THEM UNDER THE SECURITIES ACT OF 1933 AND/OR THE OKLAHOMA SECURITIES ACT, OR AN OPINION OF COUNSEL SATISFACTORY TO THE ISSUER THATSUCH REGISTRATION IS NOT REQUIRED UNDER SUCH ACT OR ACTS.

Oregon Residents

THE SECURITIES OFFERED HAVE NOT BEEN REGISTERED UNDER EITHER THE SECURITIES ACT OF 1933 OR THE OREGON SECURITIES ACT. THE ISSUER IS RELYING ON AN EXEMPTION FROM REGISTRATION PURSUANT TO ORS 59.035(12). THE TRANSACTIONS OF ISSUER WITHIN THE STATE OF OREGON MAY NOT RESULT IN MORE THAN TEN (10) PURCHASERS OF THE SECURITIES OF ISSUER WITHIN THE LAST TWELVE (12) MONTHS.

Pennsylvania Residents

PURSUANT TO ‘207(M) OF THE PENNSYLVANIA SECURITIES ACT OF 1972, EACH PENNSYLVANIA RESIDENT WHO ACCEPTS AN OFFER TO PURCHASE SECURITIES EXEMPTED FROM REGISTRATION UNDER ‘203(D) OF THE 1972 ACT, DIRECTLY FROM AN ISSUER OR AN AFFILIATE OF AN ISSUER SHALL HAVE THE RIGHT TO WITHDRAW HIS ACCEPTANCE WITHOUT INCURRING ANY LIABILITY TO THE SELLER, GENERAL PARTNER, UNDERWRITER (IF ANY) OR ANY OTHER PERSON, WITHIN TWO (2) BUSINESS DAYS AFTER HE ENTERS INTO A BINDING CONTRACT OF PURCHASE, OR MAKES ANY PAYMENT FOR THE SECURITIES BEING OFFERED, OR THE EXEMPTION BECOMES EFFECTIVE, WHICHEVER IS LATEST. TO ACCOMPLISH THIS WITHDRAWAL, A SUBSCRIBER NEED ONLY SEND A LETTER OR TELEGRAM TO THE ISSUER AT THE ADDRESS SET FORTH IN THE TEXT OF THIS MEMORANDUM, INDICATING HIS OR HER

INTENTION TO WITHDRAW. SUCH LETTER OR TELEGRAM SHOULD BE SENT AND POSTMARKED PRIOR TO THE END OF THE AFOREMENTIONED SECOND BUSINESS DAY. IT IS PRUDENT TO SEND SUCH LETTER BY CERTIFIED MAIL, RETURN RECEIPT REQUESTED, TO ENSURE THAT IT IS RECEIVED AND ALSO TO EVIDENCE THE TIME WHEN IT WAS MAILED. IF THE REQUEST IS MADE ORALLY (IN PERSON OR BY TELEPHONE, TO THE ISSUER AT THE NUMBER LISTED IN THE TEXT OF THIS MEMORANDUM), A WRITTEN CONFIRMATION THAT THE REQUEST HAS BEEN RECEIVED SHOULD BE REQUESTED. EACH PENNSYLVANIA RESIDENT WHO SUBSCRIBES FOR THE SECURITIES BEING OFFERED HEREBY AGREES NOT TO SELL THESE SECURITIES FOR A PERIOD OF TWELVE (12) MONTHS AFTER THE DATE OF PURCHASE UNLESS THE PURCHASER'S SHARES ARE SUBSEQUENTLY REGISTERED UNDER THE PENNSYLVANIA SECURITIES ACT OF 1972 OR UNDER THE SECURITIES ACT OF 1933. NEITHER THE PENNSYLVANIA SECURITIES COMMISSIONER NOR ANY OTHER AGENCY HAS PASSED ON OR ENDORSED THE MERITS OF THIS OFFERING AND ANY REPRESENTATION TO THE CONTRARY IS UNLAWFUL.

Rhode Island

THE SECURITIES OFFERED HEREBY HAVE NOT BEEN REGISTERED UNDER EITHER THE SECURITIES ACT OF 1933, AS AMENDED, OR THE SECURITIES ACT OF ANY JURISDICTION. THE ISSUER IS RELYING ON AN EXEMPTION FROM REGISTRATION PURSUANT TO TITLE 7, CHAPTER 11, OF THE RHODE ISLAND GENERAL LAWS. SUCH EXEMPTION DOES NOT CONSTITUTE APPROVAL, RECOMMENDATION OR ENDORSEMENT BY THE RHODE ISLAND DEPARTMENT OF BUSINESS REGULATION THAT THE INFORMATION PROVIDED HEREIN IS TRUE, COMPLETE, ACCURATE, OR NOT MISLEADING.

South Carolina Residents

THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER EITHER THE SECURITIES ACT OF 1933, AS AMENDED, OR THE SECURITIES ACT OF ANY JURISDICTION, BY REASON OF SPECIFIC EXEMPTIONS THEREUNDER RELATING TO THE LIMITED AVAILABILITY OF THE OFFERING. THESE SECURITIES CANNOT BE SOLD, TRANSFERRED OR OTHERWISE DISPOSED OF TO ANY PERSON OR ENTITY UNLESS SUBSEQUENTLY REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED OR APPLICABLE STATE SECURITIES LAWS, IF SUCH REGISTRATION IS REQUIRED.

South Dakota Residents

THE SECURITIES REPRESENTED BY THE OFFERING MEMORANDUM HAVE NOT BEEN REGISTERED UNDER CHAPTER 4731 OF THE SOUTH DAKOTA SECURITIES LAWS AND MAY NOT BE SOLD, TRANSFERRED OR OTHERWISE DISPOSED OF FOR VALUE EXCEPT PURSUANT TO REGISTRATION, EXEMPTION THEREFROM OR OPERATION OFLAW.

EACH SOUTH DAKOTA RESIDENT PURCHASING ONE OR MORE WHOLE OR FRACTIONALUNITS MUST WARRANT THAT HE OR SHE HAS EITHER (1) A MINIMUM NET WORTH (EXCLUSIVE OF HOME, FURNISHINGS AND AUTOMOBILES) OF $30,000.00 AND A MINIMUM ANNUAL GROSS INCOME OF $30,000.00 OR (2) MINIMUM NET WORTH (EXCLUSIVE OF HOME, FURNISHINGS AND

AUTOMOBILES) OF $75,000.00. ADDITIONALLY, EACH INVESTOR WHO IS NOT AN ACCREDITED INVESTOR OR WHO IS AN ACCREDITED INVESTOR SOLELY BY REASON OF HIS OR HERNET WORTH, INCOME OR AMOUNT OF INVESTMENT, SHALL NOT MAKE ANY INVESTMENT IN THE PROGRAM IN EXCESS OF 20% OF HIS OR HER NET WORTH (EXCLUSIVE OF HOME, FURNISHINGS AND AUTOMOBILES). THESE SECURITIES ARE OFFERED FOR SALE IN THE STATE OF SOUTH DAKOTA PURSUANT TO AN EXEMPTION FROM REGISTRATION UNDER THE SOUTH DAKOTA BLUE SKY LAW CHAPTER 4731, BY THE DIRECTOR OF THE DIVISION OF SECURITIES OF THE DEPARTMENT OF COMMERCE AND REGULATION OF THE STATE OF SOUTH DAKOTA. THE EXEMPTION DOES NOT CONSTITUTE A FINDING THAT THIS MEMORANDUM IS TRUE, COMPLETE, AND NOT MISLEADING. THE DIRECTOR OF THE DIVISION OF SECURITIES HAS NOT PASSED IN ANY WAY UPON THE MERITS OF, RECOMMENDED, OR GIVEN APPROVAL TO THESE SECURITIES. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

Texas Residents

THIS OFFERING MEMORANDUM IS FOR THE INVESTOR'S CONFIDENTIAL USE AND MAY NOT BE REPRODUCED. ANY ACTION CONTRARY TO THESE RESTRICTIONS MAY PLACE SUCH INVESTOR AND THE ISSUER IN VIOLATION OF THE TEXAS SECURITIES ACT.

THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER EITHER THE SECURITIES ACT OF 1933, AS AMENDED, OR THE SECURITIES ACT OF THIS STATE, BY REASON OF SPECIFIC EXEMPTIONS THEREUNDER RELATING TO THE LIMITED AVAILABILITY OF THE OFFERING. THESE SECURITIES CANNOT BE SOLD, TRANSFERRED OR OTHERWISE DISPOSED OF TO ANY PERSON OR ENTITY UNLESS SUBSEQUENTLY REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED, OR THIS STATE, IF SUCH REGISTRATION IS REQUIRED.

Virginia

THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER EITHER THE SECURITIES ACT OF 1933, AS AMENDED, OR THE SECURITIES ACT OF VIRGINIA BY REASON OF SPECIFIC EXEMPTIONS PURSUANT TO VIRGINIA LAW AS CONTAINED IN '4856(a).

THE ISSUER MAY NOT SELL ITS SECURITIES TO MORE THAN THIRTY-FIVE (35) SECURITY HOLDERS AND MAY NOT OFFER ITS SECURITIES TO THE GENERAL PUBLIC BY ADVERTISEMENTS OR SOLICITATION.

Washington Residents

THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER THE WASHINGTON SECURITIES ACT AND THE ADMINISTRATOR OF SECURITIES OF THE STATE OF WASHINGTON HAS NEITHER APPROVED NOR REVIEWED THE OFFERING MEMORANDUM. THESE SECURITIES MAY NOT BE SOLD WITHOUT REGISTRATION UNDER THE ACT OR EXEMPTIONTHEREFROM.

West Virginia

THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER EITHER THE SECURITIES ACT OF 1933, AS AMENDED, OR THE SECURITIES ACT OF WEST VIRGINIA BY REASON OF SPECIFIC EXEMPTIONS PURSUANT TO WEST VIRGINIA LAW AS CONTAINED IN '4856(a). PURSUANT TO SUCH EXEMPTION, ANY TRANSACTION PURSUANT TO THE OFFER OF SALE OFTHESE

SUMMARY OF THE OFFERING

The following is a summary of certain information contained elsewhere in this Confidential Private Placement Offering Memorandum ("Memorandum") relating to the Offering ("Offering") of Shares of Ownership in **EPE Partners, Inc.** Reference is made to, and this information is qualified in its entirety by, the more detailed information appearing elsewhere in this Memorandum, together with the exhibits thereto.

ISSUER

EPE Partners, Inc. ("The Company") is the issuer of the Securities offered hereunder. (See "The Company".) They are located at 16809 Bellflower Blvd., Suite 551, Bellflower, Ca 90706 and 15303 Ventura Blvd., 9th Floor in Sherman Oaks, CA 91403, or via the Internet www.epepartners.com - www.epelive.com - www.epeglobalai.com – www.epeglobalaivr.com

BUSINESS

The Company is an organized California Corporation for the purpose of Development, and/or Production, and/or Distribution, of Multi-Media and Entertainment Properties, Services and Innovations for intended exhibition in domestic and international theatrical markets, and for world-wide release in all media. Financial Remuneration and Ancillary Revenues will be derived from all of **EPE Partners'** current, as well as future Projects, Acquisitions, Intellectual Properties, Commercial Entities, and more.

Evolving Pictures Entertainment has successfully optioned the Motion Picture/Media remake rights, for the Rankin-Bass 1967 Family Film Classic, ***'Mad Monster Party'***, including all Sequels, Spin-offs, and Merchandising.

Subsequently, after negotiating a Joint Venture Production Agreement with Warner Brothers Studios, to remake *'Mad Monster Party'* into an Animated Feature Film, Evolving Pictures Entertainment ultimately signed the Contractual Agreement with 20th Century Fox Film Corporation/Disney.

The *'Mad Monster Party 4DX'* feature presentation will reunite the world with numerous classic characters in one Feature Presentation. The Characters include *Dr. Frankenstein*, *Frankenstein*, *The Bride of Frankenstein*, *Dracula, The Werewolf*, *The Mummy*, *The Invisible Man*, *The Hunchback of Notre dame*, *Dr. Jekyll & Mr. Hyde*, and more.

EPE Partners, Inc. has acquired the assets of Evolving Pictures Entertainment, Inc. and Evolving Pictures Equity Group, Inc.

SECURITIES OFFERED 800,000 Shares in the Company are being offered at the price of Two Dollars Fifty Cents ($2.50) per Share. Units are Eight Thousand (8,000) shares or Twenty Thousand Dollars ($20,000.00). The minimum purchase is Two Thousand (2,000) shares or Five Thousand Dollars ($5,000.00). Executive, Senior, and Junior Positions will be made available. Each Shareholder is entitled, (i) to one non-cumulative vote for each share that the Shareholder owns at any Meeting, (ii) to participate equally and to receive any and all such distributions as may be declared by the Board of Directors.

MAXIMUM SUBSCRIPTION Two Million ($2,000,000.00) dollars

DISTRIBUTIONS The Board of Directors will enact the 'Two-Phase Payout' Plan.
Phase 1 yields Shareholders a 100% ROI.

EPE Partners is building profits from Asset Allocation Strategies established to increase cash-flow, while building long-term growth. EPE Partners Shareholders will also be afforded priority participation in connection with a future initial public offering (IPO).

USE OF PROCEEDS The proceeds from this Offering will be used for the development of, but not limited to, EPE Global Multi-Media and Entertainment Properties and Innovations, et al, as well as business operating expenses, contractual compensations and reimbursements, and further acquisition of Intellectual Entertainment Properties.

INVESTOR SUITABILITY Subscribers are subject to the suitability requirements as more particularly described herein under the caption: "Investor Suitability". This Offering is limited to subscribers who, by reason of their financial and/or business experience or advisors, are capable of evaluating an investment in the Company, and who meet certain financial criteria.

THE COMPANY

EPE Partners, Inc. is a Corporation formed under the laws of the State of California. EPE Partners, Inc. is located at 16809 Bellflower Blvd., Suite 551, Bellflower, Ca 90706 and 15303 Ventura Blvd, Sherman Oaks, California 91403.

EPE PARTNERS — COMPANY OVERVIEW & STRATEGIC POSITIONING

COMPANY IDENTITY & OPERATING FOUNDATION

EPE Partners operates as a diversified global conglomerate, integrating multiple industries such as multimedia, technology, entertainment, business solutions, and immersive experiences. The company is structured to oversee a wide range of projects, from entertainment to cutting-edge technologies, all under the umbrella of a unified vision: to create high-value, innovative products and services that drive market growth across all sectors.

At the core of **EPE Partners** is a commitment to excellence, with a focus on long-term asset development and global scalability. The company's framework is designed to move seamlessly from concept to execution, ensuring that each initiative is fully realized while maintaining control over its creative processes. **EPE Partners** believes in the power of ownership—control over creative direction, production standards, and execution—ensuring a consistent, high-quality output across all of its projects.

Through its robust internal structure and strategic external partnerships, **EPE Partners** leverages resources and relationships to maintain its competitive edge. The company remains agile and adaptable to changing market demands, positioning itself for both short-term growth and long-term sustainability.

OPERATING STRATEGY AND BUSINESS MODEL

The business model of **EPE Partners** focuses on multi-vertical integration, ensuring that its initiatives can operate cohesively across a variety of sectors, including entertainment, AI-VR technologies, immersive media, and business solutions. The company is built to support scalable growth, with systems in place that enable it to deploy its initiatives quickly and efficiently, regardless of market conditions.

To sustain growth, **EPE Partners** prioritizes repeatable workflows, allowing the company to maintain efficiency while scaling. These processes are rooted in the company’s focus on technological integration—combining business solutions, entertainment, and AI-VR advancements into a cohesive, unified platform. This streamlined approach enhances the company’s ability to expand its offerings and penetrate new markets, ensuring its relevance in an ever-changing industry landscape.

The company’s operating strategy includes a commitment to maintaining control over its technologies, ensuring that each product is developed and deployed in line with **EPE Partners**' strategic vision. This autonomy allows **EPE Partners** to safeguard the integrity of its innovations, especially in emerging technologies like AI-VR, where consistency and quality control are critical to maintaining a competitive advantage.

TECHNOLOGICAL INNOVATIONS AND AI-VR DEVELOPMENT

At the heart of **EPE Partners**' technology portfolio lies its AI-VR innovations. The integration of artificial intelligence with virtual reality has opened new frontiers in several industries, including healthcare, entertainment, and business solutions. **EPE Partners** has made significant strides in developing AI-VR environments that enable immersive user experiences and practical applications across diverse sectors.

AI-VR has proven to be a transformative technology, offering businesses the ability to simulate real-world scenarios for training, education, and product testing. In healthcare, for example, **EPE Partners** is developing solutions that leverage AI-VR to improve patient care through interactive simulations, providing doctors and patients with tools that enhance decision-making and treatment planning. The fusion of AI with VR creates dynamic, real-time environments that adapt to user input, providing more personalized and effective experiences than traditional methods.

In the entertainment sector, **EPE Partners** is leveraging AI-VR to create immersive media that extends beyond passive viewing. The integration of AI with virtual environments enables users to actively engage with content in new and exciting ways, offering a more personalized and engaging form of entertainment.

STRATEGIC PARTNERSHIPS AND INDUSTRY INFLUENCE

While **EPE Partners** maintains a core focus on self-sufficiency, it recognizes the importance of strategic partnerships in driving innovation and expanding market reach. Collaborations with key players in technology, entertainment, and business solutions have allowed **EPE Partners** to expand its capabilities and scale its projects globally. These partnerships not only enable the company to tap into external expertise but also help expand its technological and market presence.

The company’s ability to form and maintain high-value partnerships plays a key role in its strategic growth. These relationships not only bolster the company's market presence but also provide access to resources that are essential to supporting the continuous development of its core technologies.

SCALABILITY AND FUTURE GROWTH

EPE Partners is actively preparing for scalable growth in the coming years. The company’s innovations are designed with scalability in mind, ensuring that each product and service can be deployed across global markets, supporting the growing demand for **AI-VR** technologies in entertainment, healthcare, and business solutions.

To facilitate this growth, **EPE Partners** is focusing on expanding its global reach through strategic partnerships and expanding its portfolio of products and services. With a diversified portfolio, the company is well-positioned to enter new markets and tap into emerging opportunities in sectors such as 6G technology, drone mapping, and advanced simulation technologies.

FINANCIAL OUTLOOK AND INVESTOR OPPORTUNITIES

EPE Partners presents attractive investment opportunities through its innovative product offerings and strategic growth plans. With its diversified revenue streams and strong portfolio of projects, the company is positioned for long-term financial growth. Investors have the opportunity to participate in the success of **EPE Partners** as the company continues to expand its footprint in AI-VR and other cutting-edge technologies.

EPE Partners Intellectual Properties Library

The **EPE Partners** Intellectual Properties Library is a collection of Entertainment Properties owned by our Company. This can be Entertainment Properties that **EPE Partners** produces, or Entertainment Properties that EPE Partners acquires and therefore owns the rights in perpetuity.

Our Library is an extremely valuable asset. It can either simply increase our Company's value at the time of its sale, or it can be used as collateral for additional financing. Each Entertainment Property in our Library can be sold over and over again upon the expiration of the licensing agreements, demonstrating why our Intellectual Properties Library is of such value.

Preparation for Public Market

Today more and more Entertainment and Media companies are entering the stock market as publicly traded companies. The ability of a publicly traded company to raise capital on an as needed basis by Bond Offerings, Stock Options, Increased Stock Floats, etc, can be extremely lucrative to our Company, and Shareholding Partners. When an Entertainment Company becomes publicly traded, the opportunity for the original Shareholders becomes even more lucrative.

EPE Partners Shareholders will be afforded priority participation in connection with a future initial public offering (IPO).

EPE PARTNERS' WEALTH-BUILDING PAYOUT PLAN

EPE Partners Shareholders will benefit from exceptional Asset Allocation Strategies, established to increase Passive Income, while Building Net Worth.

EPE Partners Shareholders will prosper, from an extremely lucrative 'Two-Phase Payout' Plan, designed to ensure that our Shareholders experience limited risk, and shortened financial exposure, while acquiring Short-term Profits, in addition to building Long-term Wealth.

Revenues from Contractual Agreements will be designated to achieve Phase 1.

Phase 1: Shareholders will be allocated 50% of **EPE Partners'** Company Profits from Contractual Agreements until 100% of their initial investment is recouped.

$4 million in revenues will be allocated to satisfy Phase 1 of the 'Two-Phase Payout' Plan.

Phase 2: Shareholders (as a whole) they will be allocated 10% of **EPE Partners'** Company Profits, distributed quarterly, for the longevity of **EPE Partners**, or until **EPE Partners** is either sold or becomes publicly traded.

Financial Remuneration and Ancillary Revenues will be derived from all of **EPE Partners c**urrent, as well as future Projects, Acquisitions, Intellectual Properties, Commercial Entities, and much more…

EPE Partners Phase 2 Company Profits 10% to Shareholders		Shareholders Percentage Return	(400) $5,000 Quarter Units	(100) $20,000 Full Units	(20) $100,000 Senior Positions
$1 million	$100.000	5%	$250	$1000	$5000
$5 million	$500.000	25%	$1250	$5000	$25,000
$10 million	$1,000,000	50%	$2500	$10,000	$50,000
$20 million	$2,000,000	100%	$5000	$20,000	$100,000
$40 million	$4,000,000	200%	$10,000	$40,000	$200,000
$60 million	$6,000,000	300%	$15,000	$60,000	$300,000
$100 million	$10,000,000	500%	$25,000	$100,000	$500,000
$200 million	$20,000,000	1000%	$50,000	$200,000	$1,000,000

Buyout request requires 30 days advance notification, and are subject to the approval of Management.

MANAGEMENT AND CONTROL

EPE Partners, Inc. is managed by a single officer, its Chief Executive Officer, Marlow M. Matthews. The Chief Executive Officer is responsible for the overall management and control of the Company, including strategic direction, operational oversight, and execution of the Company's business activities. The Chief Executive Officer has authority over day-to-day operations, financial decisions, and the deployment of Company resources, subject to applicable law and the Company's governing documents.

In the ordinary course of business, the Company works with media partners in connection with the development, distribution, and presentation of certain media and content initiatives. These media partners provide services and collaboration support related to specific projects and do not participate in the management or control of the Company. Such relationships are contractual in nature and do not confer any ownership interest, decision-making authority, or control over Company operations.

The Company also engages production partners to support the execution of select projects, including content production, technical services, and operational support. Production partners perform defined services pursuant to contractual arrangements and do not exercise management authority or control over the Company. All strategic, financial, and operational decisions remain under the direction of the Company's Chief Executive Officer.

MEDIA AND PRODUCTION PARTNER RELATIONSHIPS

In the ordinary course of business, **EPE Partners** works with a range of media and production partners in connection with the development, production, distribution, and presentation of media and entertainment projects. These partners operate across multiple segments of the entertainment and media industries, including film, television, music, digital media, live entertainment, and related multimedia platforms. Such relationships are established on a project-by-project basis and are governed by contractual arrangements specific to each engagement.

Media partners engaged by the Company contribute creative, technical, and commercial services related to particular projects or initiatives. These services may include content development, distribution support, marketing coordination, and other project-specific functions. Media partners do not hold ownership interests in the Company by virtue of such engagements and do not participate in the management, strategic direction, or control of the Company. All decisions regarding Company operations, capital deployment, and business strategy remain the responsibility of the Company's management.

Production partners engaged by the Company consist of independent professionals and entities with experience across film production, television production, live events, and multimedia content development. These production partners may provide services such as directing, producing, writing, technical production, post-production, and operational support for specific projects. Production partners are retained pursuant to contractual agreements that define the scope of services and responsibilities for each project and do not confer managerial authority or decision-making power within the Company.

The Company's relationships with media and production partners are non-exclusive unless otherwise specified by contract and may vary from project to project based on the needs, scope, and objectives of individual initiatives. The Company may engage different partners for different projects or may elect not to engage external partners for certain initiatives. The involvement of any media or production partner does not create an agency, joint venture, partnership, or fiduciary relationship with the Company beyond the express terms of the applicable agreement.

While media and production partners contribute experience and specialized capabilities to individual projects, they do not control Company policies, financial decisions, or overall business operations. Responsibility for oversight, coordination, and final decision-making with respect to all projects remains with Company management. The Company retains sole authority to approve budgets, schedules, project scope, and strategic direction.

The Company believes that the use of experienced media and production partners allows it to maintain operational flexibility while accessing a broad range of industry expertise as needed. However, the Company does not rely on any single partner or group of partners for its ongoing operations, and there can be no assurance that any particular partner will be available for future projects. The Company may modify, expand, reduce, or terminate such relationships at its discretion, subject to applicable contractual obligations.

Accounting

The Company will maintain the books and records. The books and records and other information pertaining to the Company will be available for inspection by any Shareholder during reasonable times at the business office of the Company.

Securities Hereby Offered

Subscriptions are being solicited from suitable investors for the purchase of 800,000 shares of the Company (the "Shares"), for the offering price of $2.50 per share. The Shares being offered hereby are registered neither under the Securities Act of 1933 nor under the securities laws of any state. Shares purchased pursuant to this Offering are all deemed a restricted securities, and cannot be resold or otherwise disposed of by the purchasers thereof without registration under the 1933 Act or unless exemption from registration is available for such resale or disposition. Buy-out request requires 30 days advance notification, and are subject to the approval of Management.

The authorized capital stock of the Company consists of fifty million shares, $0.001 par value. Forty-eight million of those authorized shares are Common Stock, $0.001 par value, of which a total of seven million two hundred thousand shares have been issued to Principals of the company, and two million of the authorized shares are Preferred Stock, $0.001 par value, none of which have been issued to date. **The actual number of Shares sold shall be solely determined by the Company**. The Company reserves the right to reject any subscription at its discretion, in whole or in part. If any such subscription is rejected the Company will promptly return all invested funds to the appropriate subscriber.

Distribution of Shares

The Shares are being offered by the Company on a best-efforts basis by the Officers, Directors and Employees of the Company. **No commissions will be paid in relation to this Private Offering**.

Each member of the Company is entitled (i) to one non-cumulative vote for each Share the Shareholder owns at any Company meeting, (ii) to participate equally with other Shareholders and to receive any and all such distributions as may be determined by the Board of Directors, and (iii) to participate on a pro-rata basis in any distribution of assets available for distribution.

Arbitrary Offering Price

The per Share offering price of $2.50 was arbitrarily determined by the Company and bears no relationship to the Company's actual assets, earnings, book value, fair market value, good will, Shareholders' equity, or other typical valuation criteria. There is currently no public market for the Company's securities. The Company and its financial advisors, including its accountants, based the arbitrary per Share offering price decision on an overall assessment of the Company's management, its proposed operations, its prospective financial condition, estimates of its business potential, and other market conditions.

Use of Proceeds

The proceeds from this Offering will be used for the development of, but not limited to, EPE Global Multi-Media and Entertainment Properties and Innovations, et al, as well as business operating expenses, contractual compensations and reimbursements, and further acquisition of Intellectual Entertainment Properties.

Subscription Period

The purchase price for the Shares will be payable in full upon subscription. Subscription funds that are accepted will be deposited directly into the Company's segregated operating account for use by the Company in its business, and subscribers will be admitted into the Company as Shareholders. No escrow account for subscription funds has been established because no minimum capitalization requirement has been established for the Company. The Company's operating account will be managed by the Officers who will collect Company subscription funds and revenues and disburse Company distributions and expenditures. The Officers may (but are not obligated to) purchase Shares for their own account as Shareholders.

The offering of Shares will terminate on September 11, 2026, unless the Company extends the offering for up to an additional 90 days (the "Sales Termination Date"). The Sales Termination Date may occur prior to September 11, 2026, if subscription for the maximum number of Shares has been received and accepted by the Company before such date. Subscriptions for Shares must be received and accepted by the Company on or before such date to qualify the subscriber for ownership in the Company.

Subscription Procedures

Completed and signed subscription documents and subscription checks should be sent to the Company care of EPE Partners, Inc., at the following address: 16809 Bellflower Blvd. Suite 551, Bellflower, Ca 90706. Subscription checks should be made payable to EPE Partners, Inc. If a subscription is rejected, all funds will be returned to subscribers within ten days of such rejection without deduction or interest. Upon acceptance by the Company of a subscription, a confirmation of such acceptance will be sent to the subscriber along with his/her Ownership Certificate. The Company will reserve the right to reject any subscription at its discretion, in whole or in part for 90 days. Buy-out request requires 30 advance notification, and are subject to the approval of Management.

INVESTOR SUITABILITY

Investor Suitability Standards

Subscriptions are being procured from suitable investors for the purchase of a maximum of 800,000 Shares (the "Shares"), for the offering price of $2.50 per share. The Shares being offered hereby are neither being registered with the United States Securities and Exchange Commission ("SEC"), under the Securities Act of 1933, nor under the Securities Laws of any state, in reliance upon an exemption from such regulations set forth in Section 3(l) of the Securities Act of 1933, as amended (the "Securities Act") and Section 25102(f) of the California Securities Law of 1968. The Shares will be offered and sold to a limited number of investors who meet the standards of suitability set forth below. Sales will be made (1) to not more than 35 persons whom the Manager has reasonable grounds to believe have, either alone or with their qualified Purchaser Representatives, such knowledge and experience in financial and business matters to be capable of evaluating the merits and risks of the proposed investment and (2) to an unlimited number of persons who satisfy the financial requirements of an "accredited investor" as set forth in Regulation D of the Securities Act. In addition, each prospective purchaser must satisfy the suitability requirements of the applicable state securities.

Shares will be sold to no more than 35 **non-accredited** investors who have either (i) a net worth of at least $50,000.00 (exclusive of home, home furnishings and automobiles) and an annual gross income of at least $50,000.00, or a net worth of at least $ 200,000.00 (exclusive of home, home furnishings and automobiles), or (ii) an accredited investor irrespective of annual gross income, a net worth (or joint net worth with spouse) of $1,000,000.00 (exclusive of home, home furnishings and automobiles), or (iii) individual income in excess of $200,000.00 in two most recent years or with spouse in excess of $300,000.00. In the case of sales of fiduciary accounts (Keogh Plans, Individual Retirement Accounts (IRAs) and Qualified Pension/Profit Sharing Plans or Trusts), the above suitability standards must be met by the fiduciary account, the beneficiary of the fiduciary account, or by the donor who directly or indirectly supplies the funds for the purchase of Shares. Investor suitability standards in certain states may be higher than those described in this Memorandum. These standards represent minimum suitability requirements for prospective investors, and the satisfaction of such standards does not necessarily mean that an investment in the Company is suitable for such persons. Each investor must represent in writing that he meets the applicable requirements set forth above and in the Subscription Agreement, including, among other things, that (i) he is purchasing the Shares for his own account, for investment and not with a view toward distribution, and (ii) he has such knowledge and experience in financial and business matters that he is capable of evaluating without outside assistance the merits and risks of investing in the Shares, or he and his purchaser representative together have such knowledge and experience that they are capable of evaluating the merits and risks of investing in the Shares. Broker-dealers and other persons participating in the Offering must make a reasonable inquiry in order to verify an investor's suitability for an investment in the Company. Transferees of Shares will be required to meet the above suitability standards.

Satisfying the Standards

The special nature of the Shares and this Offering require the imposition of the minimum suitability standards described herein. Among other factors, the relative the long-term nature of the investment, and the federal and state securities law exemptions from registration pursuant to which the Shares are offered, require that prospective purchasers satisfy the minimum suitability standards before being permitted

to acquire Shares. Each prospective purchaser will be required to represent that they meet all of the requirements and satisfy all standards set forth below.

Purchaser Representatives

In order for a person to qualify as a Purchaser Representative for purposes of qualifying a prospective purchaser, such person must represent that they satisfy all of the following requirements: (a) they are not affiliated with the Managing Partner (unless such person is also related to the prospective purchaser by blood, marriage or adoption no more remotely than as first cousin); (b) they have such knowledge and experience in financial and business matters that they either alone or with other Purchaser Representatives of the prospective purchaser are capable of evaluating the merits and risks of the prospective investment; (c) they are acknowledged by the prospective purchaser in writing, during the course of the transaction to be their Purchaser Representative in connection with evaluating the merits and risks of the prospective investment in the Shares; and (d) they disclose to the prospective purchaser in writing prior to the acknowledgment specified in subdivision (c) any material relationship between themselves or their affiliates and the Company or its Manager or its affiliates which then exists or is mutually understood to be contemplated or which has existed at anytime during the previous two years and any compensation received or to be received as a result of such relationship.

Qualified (Non-Accredited) Investor standards

As defined under the Securities Act, qualified (non-accredited) investors must meet one the following standards:

(a) Each investor must possess a net worth of at least $50,000.00 (exclusive of homes, home furnishings and automobiles) and an annual gross income of at least $50,000.00, for the past two years and anticipates doing so in the coming year, or;
(b) Each investor must have a net worth of at least $200,000.00 (exclusive of home, home furnishings, and automobiles).

Accredited Investor Standards

Rule 501 (a) of Regulation D promulgated under the Securities Act of 1933, as amended, (the "1933 Act") defines an accredited investor as a person who falls into any one of several categories:

(a) any individual whose individual net worth or joint net worth with that individual's spouse exceeds $1,000,000,
(b) any individual who had an individual income in excess of $200,000 in each of the two most recent tax years or joint income with that person's spouse in excess of $300,000 in each of those years and has a reasonable expectation of reaching the same income level in the current year, (For purposes of this category, individual income equals adjusted gross income, as reported in the investor's federal tax return, less any income attributed to a spouse or to property owned by a spouse: (1) the amount of any tax exempt interest received, (2) the amount of losses claimed as a Limited Partner in a Limited Partnership, (3) any deduction claims for depletion, (4) amounts contributed to an IRA or Keough retirement plan, (5) alimony paid, and (6) any amount which income from the long,-term capital gains has been reduced in arriving at adjusted gross income pursuant to the provisions of Section 1202 of the Code.)
(c) any Manager of the Company, which is issuing the securities being offered hereby, or any director or executive officer of a Manager of the Company,
(d) any corporation, partnership, organization described in section 501 ©(3) of the Internal Revenue Code not formed for the specific purpose of acquiring the securities offered, with total assets in excess of $5,000,000 or,
(e) any entity in which all of the equity owners are accredited investors.

Investor Representations

All subscribers will be required to make representations, which are set forth in the Subscription Agreement. Each subscriber will be required to represent that, (a) they possess the requisite knowledge and experience to assess the merits and risks of an investment in Shares or, if they do not have the requisite knowledge and experience, they have relied upon their Purchaser Representative(s); (b) they know that the Shares have not

been registered under the Securities Act and have no right to require such registration; (c) the Shares are being purchased for their own account for investment and not for the interest of any other person and not for resale to others, and (d) they understand that their right to transfer their Shares will be restricted as set forth in the offering memorandum, which includes restrictions against transfer unless the transfer is not in violation of the Securities Act or applicable state securities laws (including investor suitability standards). The acceptance of a subscription for interests by the Company does not constitute a determination by the Company that an investment is suitable for a prospective purchaser. The prospective purchaser and their advisors must make the final determination of the suitability of the investment.

RISK FACTORS

Legal Considerations

The Company knows of neither, litigation pending or threatened or unsatisfied judgments against it, or any other proceedings in which the Company may be made a party defendant that would have a material adverse effect on the Company in the event that such litigation is decided in a manner which is unfavorable to the Company, nor is the Company aware of any legal actions pending or threatened, or judgments entered against any of the Officers or Directors of the Company in their capacity as such that would have a material adverse effect on the Company in the event that such litigation is decided in a manner which is unfavorable to the Company.

There has been no formal legal judgment expressed or implied by an attorney competent in securities law as to accuracy, adequacy, completeness, or legality of this offering. The Company does not intend to solicit a formal legal opinion regarding, this Offering/Memorandum. Similarly, neither the Company nor the entity responsible for drafting this memorandum make any warranties, representations or assurances regarding the completeness of any and all legal or tax related information contained herein. All interested accredited investors are advised to seek advice from an independent third party, CPA or Attorney regarding any question or concerns an investor may have regarding information or data contained herein.

The Company is of the opinion that this Offering Memorandum and the accompanying Subscription Agreement and the Purchaser's Questionnaire complies with the applicable federal and California State laws and securities regulations. Investors are encouraged to present this Memorandum to their individual attorneys for review.

Errors and Omissions

The Company and the entity responsible for preparing this memorandum hereby set forth, that although this document has been reviewed numerous times for errors, omissions, and/or misstatements, the Company and the drafting entity cannot warrant or guarantee that all information contained herein is free of such omissions, errors and/or misstatements. As such, neither the Company nor the drafting entity makes warranties or guarantees that this memorandum is free from errors, omissions, and/or misstatements.

Warranties and Representations

The entity hired to draft this Memorandum and its accompanying documents, makes no warranties or representations, regarding the accuracy or truthfulness of any and all factual, statistical, biographical, procedural, and/or analytical information or data contained herein. All such information was provided to the entity by the Company and as such the entity drafting this document has reasonably relied on the information's accuracy and/or truthfulness.

Available Information

Each prospective investor will receive a copy of this Memorandum and any supplements or amendments thereto. Each person receiving this Memorandum acknowledges that (1) such person has been offered the opportunity to request from the Company, and has received, all additional Offering information considered by it to be necessary to verify the accuracy or completeness of the information herein, (2) such person has not relied upon any source of information other than the Company in connection with his/her investigation of the accuracy of the information or investment decision, and (3) except as provided in (1) above, no person has been authorized to give any information or to make any representation concerning the Company other than those contained herein, and, if given or made, such information or representations should not be relied upon as having been authorized by the Company. The Company will make available such additional information as requested in writing in relation to this Offering.

Additional Information

This Memorandum does not purport to restate all of the relevant provisions of the documents referred to or pertinent to the matters discussed herein, all of which must be read for a complete description of the terms relating to an investment in the Company. Such documents are available for inspection during regular business hours, at the office of the Company, and upon written request, copies of documents not annexed to this Memorandum will be provided to prospective Investors. Each prospective Investor is invited to ask questions of, and receive answers from, representatives of the Company. Each prospective Investor is invited to obtain such information concerning the terms and conditions of this Offering, to the extent the Company possesses the same or can acquire it without unreasonable effort or expense, as such prospective Investor deems necessary to verify the accuracy of the information referred to in this Memorandum.

The Final Regulations also provide another exception possibly applicable to the investment in the Shares of the Company. Assets of an "operating company" will not be deemed to be plan assets under the Final Regulations. An operating company is an entity that is primarily engaged in the production or sale of a product or service other than the investment of capital. An operating company may also be a "venture capital operating company" or a "real estate operating company", as defined in the Final Regulations.

A final exemption may apply if equity participation in the Shares of the Company by ERISA plans and IRAs is not significant. Equity participation is significant if 25% or more of the value of any class of equity securities in the Company is held by ERISA plans and IRAs. The Company will monitor investment in the Company Shares, to comply with this exemption. However, if the Company fails to comply with this exemption, the Company will become a plan fiduciary which may elevate their status to that of a guarantor of the Loan. If the Company becomes a plan fiduciary, it will be required to become bonded and file reports with the Department of Labor.

Persons who contemplate purchasing Shares on behalf of employee trusts, other ERISA plans or IRAs are urged to consult with tax and ERISA counsel regarding the effect of such purchase and, further, to determine whether such a purchase will result in a prohibited transaction under ERISA or the Code. The Manager and the Company necessarily will rely on such determinations made by such persons, although no Shares knowingly will be sold to any employee trust, other ERISA plans or IRAs if final sale will result in a prohibited transaction under ERISA or the Code.

Prospective Members which are tax-exempt entities, including charitable and other exempt organizations, pensions, profit sharing or stock bonus plans, Keogh Plans, IRAs and certain other employee benefit plans should note, among other things, that net income derived from the conduct of a trade or business regularly carried on by them may constitute unrelated business income on which a tax is imposed ("UBTI"). In the case of an IRA, for example, UBTI is subject to taxation at marginal brackets applicable to the IRA as an entity to the extent that such UBTI exceeds $1,000 in any taxable year. A tax-exempt entity is engaged in an unrelated trade or business if it carries on a trade or business unrelated to its exempt purpose or if it is a partner in a company which carries on such business. Interest income is generally excluded from UBTI. The Company anticipates virtually all of its income will consist of interest excluded from UBTI. However, to the extent that the Company borrows money to acquire property or a tax-exempt entity borrows money to acquire Shares, a portion of the income from such "debt financed property" may be UBTI even if it constitutes an otherwise excludable item such as interest income. For these reasons, a portion of the Company's income could constitute UBTI. Prospective Members, therefore, should carefully consider whether an investment in the Company is appropriate for them and is otherwise in accord with the exempt purposes for which theymayhave been created. Fiduciaries of IRAs should note that an investment in the Company will not, in and of itself, create an IRA for any investor and that, in order to create an IRA, an investor must himself comply with the provisions of the Code, and all applicable limitations thereunder. In this regard, the Tax Reform Act of 1986 significantly limited the deductibility of contributions to IRAs for certain taxpayers, and provides, for example, that taxpayers having income in excess of certain specified limits may not deduct contributions to an IRA if the taxpayer and his or her spouse file a joint return and either is an active participant in an employer maintained retirement plan.

Additional Financing

The Company may raise additional funds and complete production of, **'EPE Live', 'Sadako', 'EPE Webvvision Global Innovations', 'EPE4DX', 'Spin Cycle 2'** et al, by Pre-Licensing rights in some territories and/or obtaining financing through banks or other sources. Two primary other sources of financing are Pre-Licensing of Intellectual Property Rights on a territory by territory basis and borrowing from a bank or other financial institution against the value of unsold territories (gap financing).

Pre-Licensing of Intellectual Rights is a process whereby the Production Company obtains funds from third parties (generally payable upon delivery of the applicable property) in return for granting such third parties a license to exploit the completed Entertainment Properties in a particular market or in a particular media within a particular market. For example, a Production Company may license only Home Media Rights in a territory to one entity and Television Rights in the same territory to a different entity. The Company may also obtain some portion of the financing through subsidies or tax benefits available in certain foreign countries such as Canada.

Key Personnel

The Company is dependent on the present Officers. Should one or more of them cease to be affiliated with the Company before acceptable replacements are found, there could be an effect on the Company's business and prospects.

Limited Transferability of Shares

No public market for Shares currently exists. Prospective Investors should be aware that neither the Company nor its affiliates are responsible for the resale of Shares. Moreover, no sales or transfers of Shares will be permitted, except upon the consent of the Company and upon the opinion of counsel satisfactory to the Company stating that such a transfer would not violate federal or state securities laws, which laws may impose suitability standards and other restrictions upon transferees. Buyout request require 30 days advance notification.

CREATING FINANCIAL SUCCESS WITH EPE PARTNERS

EPE Partners recognizes the significant potential of the global media industry as a high-growth sector, with the ability to generate substantial revenues and unlock diverse opportunities. Our strategic focus is on executing **robust financial objectives** that drive profitability, build a diversified portfolio of assets, and establish key corporate alliances, all while expanding our reach on a global scale.

A core component of our financial strategy is the systematic approach to market research, due diligence, and the acquisition of valuable intellectual properties. This strategic objective is designed to enhance our position within the media landscape and capitalize on the ongoing global demand for innovative content and technology. We believe that profitability through **asset diversification** and the **selection of strategic commercial partnerships** is essential to sustained growth.

EPE Partners provides its shareholders with the opportunity to participate in a range of profitable ventures across **motion pictures**, **television production**, **technology innovations**, and **sports entertainment**, among other commercial sectors. This diversified approach offers a sophisticated method for financially engaging in high-growth areas within the media and entertainment industries.

Our commitment to **financial prosperity** involves the development of a detailed roadmap designed to generate both short-term profits and long-term growth. In addition to this, we focus on **wealth-building strategies** that align with our overarching vision for sustainable success.

The timing of our approach positions **EPE Partners** to capitalize on current and future market opportunities, driving **value for shareholders** and ensuring the continued success of the Company.

We invite you to join us on this journey to achieve **financial success and global impact**.

EPE Partners, Inc.
16809 Bellflower Blvd., Suite 551, Bellflower, CA 90706
15303 Ventura Blvd., 9th Floor, Sherman Oaks, CA 91403
Tel: 888-837-3247
Website: epepartners.com
Email: info@epepartners.com