The Affordable Shed Company, Inc.

One hundred (100) Units - $10,000 USD per Unit
Each Unit contains 100,000 shares of Common Stock (0.10c Per Share)
Accredited and Sophisticated Investors Only

The Affordable Shed Company Inc (ASC or the "Company"), a Nevada corporation, is a profitable on going concern for some 18 months producing custom shed under 200 square feet. The company is focused initially on the Nye and Clark County areas and eventually nationwide. We intend to reduce time and labor costs to maximize profit, by creating jig systems of various prefabricated panel sizes and trusses with every panel predrilled for electricity, and plumbing. This would allow for speed of deployment and security of materials on remote job sites as the base and the exterior walls could be assembled in one day, our focus now after over a year of full production the company is intending to expand into (Tiny Homes) we call them affordable work force housing projects, made especially for Veteran and Low income earners allowing then to own a home rather than renting, utilizing our panel system) www.theaffordableshedcompany.com/starter-homes After some time, the company became the focus of the Economic Development Authority to potentially build a factory to mass produce SEP's (Structural Engineered Panels). To facilitate the need in Nye County for Work force housing, as well as for Veterans and low-income earners, which are very prevalent in Nye County as outlined in the RENO university study requiring 5,000 housing units over the next 5 years. (Exhibit B Page 66) Very Important.

Pursuant to this Confidential Private Placement Offering Memorandum (the "Private Placement Memorandum" or the "Memorandum"), ASC is offering a maximum of one hundred (100)) Units (the "Maximum Offering") at a price of $10,000 USD per Unit on a "best efforts" basis (the "Offering"). Each Unit in this Offering consists of five hundred thousand (100,000) shares of restricted common stock of the Company which equates to $0.10 per share of Common Stock of the Company (the "Shares"). The entire purchase price is payable in cash at the time of subscription by each purchaser according to the subscription procedure set forth on page 6 herein. The proceeds from this Offering will be made payable directly to the Company as there is no minimum offering in this best effort offering. The Company at its sole and exclusive discretion may accept subscription agreements for the sale of partial Units. Officers, directors and affiliates of the Company may participate in this Offering under these very same terms and conditions. This Offering is being conducted pursuant to a federal transaction exemption from the registration provisions of the Securities Act of 1933, as amended (the "Securities Act") pursuant to Regulation D, Rule 506 which was promulgated under section 3(b)(1) of such same said Securities Act, and various state blue-sky exemptions. The Offering shall terminate on the earlier of: (i) the date when the sale of the Maximum Offering is achieved; (ii) ninety (90) days from the date of this Private Placement Memorandum, unless extended by ASC for an additional ninety (90) days, or (iii) an earlier date as determined by the Board of Directors of the Company. The Company will deliver stock certificates attributable to Shares purchased directly to the purchasers within thirty (30) days of the close of this offering.

THESE SECURITIES INVOLVE A HIGH DEGREE OF RISK AND THEIR PURCHASE SHOULD BE CONSIDERED ONLY BY PERSONS WHO CAN AFFORD TO SUSTAIN A TOTAL LOSS OF THEIR INVESTMENT. SEE "RISK FACTORS" BEGINNING ON PAGE 10. THIS CONFIDENTIAL PRIVATE PLACEMENT MEMORANDUM DOES NOT CONSTITUTE AN OFFER OR SOLICITATION IN ANY STATE OR OTHER JURISDICTION WHERE NOT AUTHORIZED.

THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION, ANY STATE SECURITIES AUTHORITY, OR ANY OTHER AUTHORITY, NOR HAVE ANY OF SUCH COMMISSIONS OR AUTHORITIES PASSED UPON THE ACCURACY OR ADEQUACY OF THIS MEMORANDUM. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

	Number of Shares[1]	Offering Price[2]	Maximum Sales Commissions[3]	Proceeds to Company[4]
Common Stock	1	$0.10	$0.00	$0.10
Total Maximum	10,000,000	$1,000,000	$0.00	$1,000,000

1. The Company is offering a total of one hundred (100) Units at $10,000 per Unit purchased. Each Unit contains One Hundred Thousand (100,000) shares of Common Stock (the "Shares"), which equates to $0.10 per share of Common Stock contained within each Unit. The Company at its sole and exclusive discretion may accept subscription agreements for the sale of partial Units.
2. The Offering price of the Shares offered hereunder has been arbitrarily determined by the Company and bears no relationship to any objective criterion of value. The price does not bear any relationship to the assets, book value, historical earnings or net worth of the Company. In determining the Offering Price, the Company considered such factors as the prospects, if any, of similar companies, the previous experience of management, the Company's anticipated results of operations, the present financial resources of the Company, and the likelihood of acceptance of this Offering.
3. The Company plans to sell this offering of Common Stock pursuant to this Private Placement memorandum through its officers and directors who will not receive any direct or indirect sales commissions or fees for such sale of the Common Stock of the Company. However, the Company may have expenses related to listing this Offering on a FINRA and SEC approved online portal as allowed under Title II of the Jobs Act.
4. The proceeds are estimated before deducting expenses of the Offering, which are estimated to be approximately $5,000 (See "Use of Funds" infra). These expenses include but are not limited to: standard costs and expenses, including filing fees, consulting fees, book keeping and accounting fees, and legal fees.

The Affordable Shed Company Inc
6361 Homestead Road
Pahrump NV 89048

The date of this Private Placement Memorandum is July 5th, 2023

TABLE OF CONONE HUNDREDTS

LIST OF EXHIBITS

CONFIDENTIAL PRIVATE PLACEMENT OFFERING MEMORANDUM

This Confidential Private Placement Offering Memorandum ("Memorandum") is submitted to you on a confidential basis solely for the purpose of evaluating the specific transaction described herein. This information shall not be photocopied, reproduced, or distributed to others without the prior written consent of The Affordable Shed Company Inc ("Company"), a Nevada corporation. If the recipient determines not to purchase any of the Units offered herein, they will promptly return all material received in connection herewith without retaining any copies.

REGULATION "D" DISCLOSURES

THIS OFFERING WILL BE CONDUCTED PURSUANT TO THE EXEMPTION FROM THE REGISTRATION PROVISIONS OF THE SECURITIES ACT OF 1933, AS AMENDED (THE "SECURITIES ACT") PURSUANT TO REGULATION D, RULE 504(D).

THE COMMON STOCK UNDERLYING THE UNITS SOLD IN THIS OFFERING ARE BEING OFFERED SOLEY THROUGH THIS "CONFIDENTIAL PRIVATE PLACEMENT MEMORANDUM". THIS OFFERING MEMORANDUM HAS NOT BEEN REGISTERED WITH, OR APPROVED, BY THE UNITED STATES SECURITIES AND EXCHANGE COMMISSION ("SEC"), NOR HAVE SUCH NOTES OR THIS MEMORANDUM BEEN FILED WITH OR REVIEWED BY THE ATTORNEY GENERAL OF ANY STATE OR THE SECURITIES REGULATORY AUTHORITY OF ANY STATE. AS STATED HEREIN, THIS OFFERING IS BASED ON THE EXEMPTION FROM SUCH REGISTRATION AS SET FORTH IN REGULATION D, RULE 504 OF THE SECURITIES ACT OF 1933, AS AMENDED (AS PROMULGATED UNDER SECTRION 3(B)(2) OF THE SECURITIES ACT), AND THE SECURITIES OFFERED ARE NOT REQUIRED TO COMPLY WITH SPECIFIC DISCLOSURE REQUIREMENTS THAT APPLY TO REGISTRATION UNDER THE SECURITIES ACT OF 1933 (THE "SECURITIES ACT"). THE SEC HAS NOT PASSED UPON THE MERITS OF OR GIVEN ITS APPROVAL TO THE COMMON STOCK (E.G. CONTAINED IN THE UNITS) BEING OFFERED HEREIN, THE TERMS OF THE OFFERING, OR THE ACCURACY OR COMPLEONE HUNDREDESS OF ANY OFFERING MATERIALS.

THE INVESTMENT DESCRIBED IN THIS MEMORANDUM INVOLVES RISKS, AND AS SUCH, WILL BE OFFERED ONLY TO INDIVIDUALS WHO CAN AFFORD TO ASSUME SUCH RISK FOR AN INDEFINITE PERIOD OF TIME, WHO ARE ABLE TO BEAR THE LOSS OF THEIR ENTIRE INVESTMENT, AND WHO AGREE TO PURCHASE THE UNITS OF COMMON STOCK ONLY FOR INVESTMENT PURPOSES AND NOT WITH A VIEW TOWARD THE TRANSFER, RESALE, EXCHANGE OR FURTHER DISTRIBUTION THEREOF.

THE RESALE OF THE COMMON STOCK UNDERLYING THE UNITS SOLD IN THIS OFFERING ARE RESTRICTED AND LIMITED BY FEDERAL AND STATE SECURITIES LAWS. INVESTORS SHOULD NOT ASSUME THAT THEY WILL BE ABLE TO RESELL THE COMMON STOCK PURCHASED IN THIS OFFERING FOR AN EXONE HUNDREDDED PEROD OF TIME. IT IS THEREFORE RECOMMENDED THAT EACH POTENTIALINVESTOR SEEK COUNSEL SHOULD THEY DESIRE MORE INFORMATION. ADDITIONALLY, ALL INVESTORS MUST EXECUTE AN AGREEMENT THAT THEY ARE PURCHASING THE COMPANY'S SECURITIES FOR THEIR OWN ACCOUNT AND FOR INVESTMENT, AND NOT WITH A VIEW TO THE DISTRIBUTION OR RESALE THEREOF. AS SUCH, PURCHASER OF THE SECURITIES IN THIS OFFERING PURSUANT TO REGULATION D, RULE 504 WILL RECEIVE RESTRICTED SECURITIES (E.G. APPROPRIATE RESALE LEGENDS WILL BE CONTAINED ON ALL STOCK CERTIFICATES ISSUED) MEANING THAT THE COMMON STOCK UNDERLYING THE UNITS TO BE SOLD IN THIS OFFERING CANNOT BE RESOLD FOR A MINIMUM OF 12 to 24 MONTHS UNLESS THE COMPANY FILES A REGISTRATION STATEMENT

REGISTERING SUCH SECURITIES AS “SELLING SHAREHOLDERS” (SEE “GOING PUBLIC”, INFRA).

THE PRICE OF THE UNITS (AND THE PRICE PER SHARE OF THE COMMON STOCK UNDERLING THE UNITS) AS DESCRIBED IN THIS OFFERING MEMORANDUM HAS BEEN ARBITRARILY DETERMINED BY THE COMANY, AND EACH PROSPECTIVE INVESTOR SHOULD MAKE AN INDEPENDENT EVALUATION OF THE FAIRNESS OF SUCH PRICE UNDER ALL THE CIRCUMSTANCES AS DESCRIBED IN THE ATTACHED OFFERING MEMORANDUM.

NO AGENT OR PERSON OTHER THAN A DIRECTOR OR OFFICER OF THE COMPANY HAS BEEN AUTHORIZED TO GIVE ANY INFORMATION OR TO MAKE ANY REPRESENTATION, OTHER THAN THOSE CONTAINED IN THIS PRIVATE OFFERING MEMORANDUM AND, IF GIVEN OR MADE, SUCH INFORMATION OR REPRESENTATION MAY NOT BE RELIED UPON IN MAKING AN INVESTMENT DECISION AS THEY HAVE NOT BEEN AUTHORIZED BY THE COMPANY. AUTHORIZED REPRESENTATIVES OF THE COMPANY WILL, IF SUCH IS REASONABLY AVAILABLE, PROVIDE ADDITIONAL INFORMATION, WHICH AN OFFEREE OR HIS/HER PROFESSIONAL ADVISER MAY REQUEST FOR THE PURPOSE OF EVALUATING THE MERITS AND RISKS OF THIS OFFERING, AND PROSPECTIVE PURCHASERS MAY ASK QUESTIONS OF, AND RECEIVE ANSWERS FROM, OFFICERS AND DIRECTORS OF THE COMPANY. QUESTIONS, INQUIRIES AND REQUESTS FOR INFORMATION MAY BE SENT TO THE COMPANY BY MAIL AT: 6361 HOMESTEAD ROAD, PAHRUMP, NV 89048 – TELEPHONE (702) 628-0211.

JOBS ACT DISCLOSURES

EMERGING GROWTH COMPANY STATUS

WE ARE AN “EMERGING GROWTH COMPANY” AS DEFINED IN THE JUMPSTART OUR BUSINESS STARTUPS ACT OF 2012 (“JOBS ACT”), AND WILL BE, UPON THE EFFECTIVENESS OF AN APPROPRIATE REGISTRATION STATEMENT FILED WITH THE SEC PURSUANT TO THE SECURITIES ACT, A “SMALLER REPORTING COMPANY” AS DEFINED BY THE SECURITIES AND EXCHANGE ACT OF 1934 (THE “EXCHANGE ACT”) AND REGULATION S-K WHICH PERMITS THE COMPANY TO ELECT TO NOT BE SUBJECT TO CERTAIN DISCLOSURES AND OTHER REQUIREMENTS THAT OTHERWISE WOULD HAVE BEEN APPLICABLE TO US HAD WE NOT QUALIFIED TO BE CLASSIFIED AS AN EMERGING GROWTH COMPANY AND EVENTUALLY A SMNALLER REPORTING ISSUER. THESE PROVISIONS INCLUDE:

- REDUCED DISCLOSURE ABOUT OUR EXECUTIVE COMPENSATION ARRANGEMENTS;
- NO NON-BINDING ADVISORY VOTES ON EXECUTIVE COMPENSATION OR GOLDER PARACHUTE ARRANGEMENTS; AND
- EXEMPTION FROM THE AUDITOR ATTESTATION REQUIREMENT IN THE ASSESSMENT OF OUR INTERNAL CONTROL OVER FINANCIAL REPORTING.

THE COMPANY MAY TAKE ADVANTAGE OF THESE EXEMPTIONS FOR UP TO FIVE (5) YEARS OR SUCH EARLIER TIME AS WE ARE NO LONGER AND “EMERGING GROWTH COMPANY” UNTIL THE EARLIEST OF: (1) THE LAST DAY OF OUR FISCAL YEAR FOLLOWING THE FIFTY ANNIVERSARY OF THE DATE OF THE EFFECTIVENESS OF A REGISTRATION STATEMENT FILED WITH SEC; (2) THE LAST DAY OF OUR FISCAL YEAR IN WHICH WE HAVE ANNUAL GROSS REVENUE OF $1.0B USD OR MORE; (3) THE DATE ON WHICH THE COMPANY, DURING THE PREVIOUS THREE-YEAR PERIOD, HAS NOT ISSUED ANY NON-CONVERTIBLE DEBT; AND (4)

THE LAST DAY OF THE FISCAL YEAR IN WHICH WE BECOME A “LARGE ACCELERATED FILER; AS DEFINED IN RULE 12B-2 UNDER THE EXCHANGE ACT.

IN ADDITION, JOBS ACT PROVIDES THAT AN EMERGING GROWTH COMPANY CAN TAKE ADVANTAGE OF AN EXONE HUNDREDDED TRANSITION PERIOD FOR COMPLYING WITH NEW OR REVISED ACCOUNTING STANDARDS. THIS ALLOWS AN EMERGING GROWTH COMPANY TO DELAY THE ADOPTION PERIOD OF CERTAIN ACCOUNTING STANDARDS UNTIL THOSE STANDARDS WOULD OTHERWISE APPLY TO PRIVATE COMPANIES. THE COMPANY HAS IRREVOCABLY ELECTED NOT TO AVAIL OURSELVES OF THIS EXEMPTION FROM NEW OR REVISED ACCOUNTING STANDARDS, AND, THEREFORE, WE WILL BE SUBJECT TO THE SAME OR REVISED ACCOUNTING STANDARDS AS OTHER PUBLIC COMPANIES THAT ARE NOT EMERGING GROWTH COMPANIES.

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SUBSCRIPTION PROCEDURE

In order to subscribe for the Units being offered by the Company pursuant to this Memorandum, each prospective investor will be required to complete, execute and deliver the following documents:

1. One completed and executed copy of the Subscription Agreement (attached as Exhibit “A”);

NOTE: Any final subscription agreement and payment received by the Company is not accepted until a counter-executed copy of the subscription agreement is received by the subscriber. The Company reserves the right to refuse any subscription agreement at any time during the investment process outlined herein at its sole and exclusive discretion.

<u>PLEASE DELIVER THE COMPLETED SUBSCRIPTION AGREEMENT, SUITABILITY LETTER AND INVESTOR QUESTIONNAIRE, AND PAYMENT TO</u>:

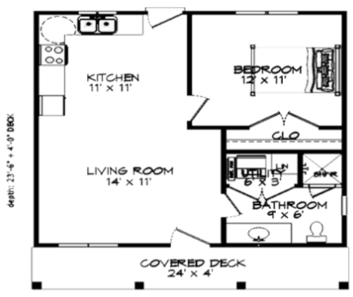
Ian N. Dixon, Director
THE AFFORDABLE SHED COMPANY INC
6361 Homestead Road
Pahrump NV 89048

SUMMARY OF THE OFFERING

The following Summary of the Offering does not purport to be complete and is qualified in its entirety by reference to the more detailed information contained in other parts of this Memorandum. Please pay special attention to the “Risk Factors” beginning on page 16 before making any decision on the suitability of this investment.

The Summary:

THE AFFORDABLE SHED COMPANY INC (ASC or the “Company”), a Nevada corporation, is a developmental stage company with an initial business plan to develop work force housing normally named tiny homes, our vision is to build small cost-effective housing for low-income families, veterans and those working in the work force industry. Since enormous growth is expected in Nye as well as other surrounding areas such as Tonopah and Goldfield, especially in the mining industry with the new lithium mines soon to come online (see exhibit B). There are thousands of small housing units needed for the workers and service-related industry people in these areas. In our discussions with local agencies, Economic Development, Rural Housing Authority, Nevada Housing Coalition, US Department of Housing and Urban Development there is some 5000 units needed over the next 5 years (Hence the use of prefab panel systems). The important fact is that areas outside the metropolitan area do not require building permits or zoning. That allows for example, one acre lots to become multifamily residences, which save huge costs on infra-structure governmental fees, and inspections. Each unit will be approximately 24ft x 24ft easy to install, attractive one to two-bedroom units. Acceptable for singles or a couple looking for a low mortgage or for rent starter homes.



MAIN LEVEL FLOOR PLAN

In the next year the company is looking to build 10 units, expanding to 100 units the following year. As demand increases, the company will be able to acquire more land, future expansion to larger facilities subjected to funding. As the company presently operates on five acres of land with outside jigs, this of course will be remedied with this offering by building a 10,000 square foot facility to allow year-round production.

The company is presently working on various designs with it architect and structural engineers on 1 and 2 bedroom units, the goal is to build in rural areas where the land is affordable as small units in urban areas do not become affordable or efficient due to land cost and infra structure costs. Hence the company will and is focusing on rural areas within 30 to 45 min drive time to urban areas (Commuting for Jobs) the difference is that it will allow for home ownership that is affordable.

Base on today’s interest rate a standard $300,000 house mortgage (Dependent on Credit and other factors) will cost on average $2200 per month not to mention the debt to income ratio to qualify for a mortgage 30 year fixed would be $1889 without insurance so has an induvial or family they must earn approximately $72,000 a year in today economy 30% DTI, in rural area’s this is not possible for most workers and families.

Hence work force housing, we are looking at bringing the cost down to a low one hundred thousand or even less in some areas of rural development (Approx with land and utilities to around $90,000 to $120,000, mortgage $520 to $720 approximately for home ownership. This now makes it affordable for ownership,

The problem presently is young people cannot afford or obtain a mortgage and are stuck in a circle of high rents, thus making the apartment complex owners richer and diluting the American dream of owning a home. It brings availability and sustainability to the housing industry so desperately needed in today's economy.

JIG system panel in production:

Utilizing an affiliated owned manufacturing facility (The Affordable Shed Company) ASC will be able to erect and install work force housing units efficiently and affordable as each 4x8 panel comes completely predrilled for water and electricity, allowing speedy installation of electrical and water pipes throughout the building efficiently, saving time and labor costs.

Going Public

As of the date of this Memorandum, there is no current market for the Company's common stock. However, the Company expects to have its common stock quoted on the OTC Market, Inc.'s "Pink Sheets" (e.g. an interdealer over the counter quotation and trading system – hereinafter referred to as the "Pink Sheets") by the end of the 3rd quarter of 2024 (or the latest the end of the four quarter of 2024), and then eventually take the appropriate steps to become quoted on the OTCQB sometime thereafter. To accomplish this listing on the Pink Sheets, the Company would be required to file a Form S-1 Federal Registration Statement with the SEC pursuant to the Securities Act of 1933, as amended, (hereinafter referred to as the "Securities Act") in order to register the shares of Common Stock contained in the Units subscribed for by purchasers in this Offering as "Selling Shareholders" as discussed infra.

NOTE: In the alternative, the Company is considering conducting a follow-on equity financing through a Regulation A+, Tier II offering (e.g. as set forth under the new rules promulgated under the Jumpstart our Business Startup Act of 2012) in order to raise enough capital through the sale of its Common Stock to list on the Pink Sheets as planned, but potentially become listed on a National Market Exchange such as the NYSE/AMEX (the Reg A+ Filing"). If the Company conducts a "Reg A+ Filing" with the SEC, it will also include the shares of Common Stock contained in the Units subscribed for by purchasers in this Offering as "Selling Shareholders".

The Offering

Securities Offered. ASC is offering a maximum of One Hundred (100) Units (the "Maximum Offering") at a price of $10,000 USD per Unit on a "best efforts" basis (the "Offering"), or $1,000,000 USD in the aggregate. Each Unit in this Offering consists of One Hundred Thousand (100,000) shares of restricted common stock of the Company. The Company at its sole and exclusive discretion may accept subscription agreements for the sale of partial Units. Officers, directors and affiliates of the Company may participate in this Offering under these very same terms and conditions. This Offering is being conducted without a minimum offering or an escrow agent. As such, all monies raised in this Offering will be available for use by the Company according to the "Use of Funds" set forth in this Private Placement Memorandum immediately upon receipt and Company acceptance of an investor's executed subscription agreement according to the "Subscription Procedures" set forth on page

Details of the Offering. The entire purchase price for Units subscribed for by any investor is payable by personal check, money order, or cashier's check at the time of subscription and the completion of the "Subscription Procedure" on page 6 of this Memorandum. All subscriptions must be in whole Units (e.g. with each Unit consisting of 100,000 shares of Common Stock) unless the Company at its sole and exclusive discretion accepts subscription agreements for the sale of partial Units. Officers, directors and affiliates of the Company may participate in this Offering under these very same terms and conditions. The Company shall deliver certificates attributable to the Shares purchased directly to the Purchasers within thirty (30) days of the close of the Offering which shall contain appropriate resale legends (See "Regulation "D" Disclosures", supra).

Termination. The Offering shall terminate on the earlier of: (i) the date when the sale of the Maximum Offering is achieved; (ii) ninety (90) days from the date of this Private Placement Memorandum, unless extended by ASC for an additional ninety (90) days, or (iii) an earlier date as determined by the Board of Directors of the Company.

Limitations on the Manner of the Offering. This Offering is being conducted pursuant to a federal transactional exemption from the registration provisions of the Securities Act of 1933, as amended (the "Securities Act") pursuant to Regulation D, Rule 506 which was promulgated under Section 3(b)(1) of such same said Securities Act ("506 Offering").

Common Stock Authorized. The Company is authorized to issue 70,000,000 shares of Common Stock, $0.001 par value.

Common Stock Outstanding. As of the date of this Memorandum, ASC had approximately 3,000,000 shares of Common Stock issued and outstanding held by over Three (3) shareholders of record. If the Maximum Offering is completed, there will be approximately 13,000,000 shares of Common Stock outstanding. If this Offering is fully subscribed (e.g., 10,000,0000 shares of Common Stock of the Company at $0.10 per share of Common Stock, or $1,000,000 USD in the aggregate – One Hundred Full Units), the subscribers will own approximately 10.2% of the Company's issued and outstanding common stock.

Preferred Stock Authorized. The Company is authorized to issue 5,000,000 shares of Preferred Stock, $0.001 par value.

Preferred Stock Outstanding. As of date of this Private Placement Memorandum, there are 5,000,000 shares of Preferred Stock issued and outstanding at par value $0.001, with a future designation of 1:20 common stock.

NOTE: Upon close of this Offering, the Company is considering the issuance of a specially designated class of Preferred Stock (e.g., no more than 5,000,000 shares of Preferred Stock will be set aside for designation) to give members of its management team long term voting control of the Common Stock. This action will be taken as the Company may raise additional capital through the sale of common stock or issue large blocks of common stock pursuant to potential acquisitions by the Company while it is in its growth phase of operations. These potential future issuances of common stock could dilute the current ownership control below 50%. This potential new class of Preferred Stock would have ownership rights and provide the holder with the right to vote on any matter with the holders of the Common Stock of the Corporation voting together as one (1 to 20) class, but would not in any way currently dilute individual common shareholders ownership percentage or financial outcome as it does not contain the rights to dividends or redemption (e.g. would solely be convertible at a nominal rate of one-for-one basis into the Common Stock of the Company in the event of a change of management control of the Company). The record holders of this potential new series of Preferred Stock would have the number of votes (identical in every other respect to the voting rights of the holders of the Common Stock of the Company or other potential holders of other series of voting Preferred Shares entitled to vote at any Regular or Special Meetings of the Shareholders) to vote a minimum of 1:20 of the issued and outstanding shares of Common Stock of the Company on an ongoing basis. The Class of Preferred Stock is commonly referred to as "Super Preferred Voting Stock" and is commonly used by public companies such as Facebook, Zynga, etc.

Risks. The purchase of the securities offered hereby involves a high degree of risk. The securities are for investment purposes only and currently no market for these securities exists. (See "Risk Factors" beginning on page 16.)

Use of Proceeds. ASC plans to use the proceeds of this offering primarily for marketing, equipment, inventory, and general working capital (See "Use of Proceeds" infra.).

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RISK FACTORS

This Private Placement Memorandum contains "forward-looking statements" within the meaning of the Private Securities Litigation Reform Act of 1995. The use of words such as "anticipates," "estimates," "expects," "intended," "plans" and "believes," among others, generally identify forward-looking statements. These forward-looking statements include, among others, statements relating to: ASC's future financial performance, ASC's business prospects and strategy, anticipated trends and prospects in the industries in which ASC's businesses operate and other similar matters. These forward-looking statements are based on ASC management's current expectations and assumptions about future events, which are inherently subject to uncertainties, risks and changes in circumstances that are difficult to predict. Actual results could differ materially from those contained in these forward-looking statements for a variety of reasons, including, among others, the risk factors listed below.

The following Summary of the Offering does not purport to be complete and is qualified in its entirety by reference to the more detailed information contained in other parts of this Memorandum. Please pay special attention to the following "Risk Factors" before making any decision on the suitability of this investment.

RISKS RELATED TO THE COMPANY

Risk Factors – Company.

Investing in our common stock involves substantial risk, and our ability to successfully operate our new business segment (e.g., Work Force Housing) is subject to numerous risks, including those that are generally associated within the real estate industry, as well as our proposed choice to enter the much larger developers potentially in the future and liabilities associated with such industry. Any of the risks set forth in this prospectus under the heading "Risk Factors" may limit our ability to successfully execute our business strategy. You should carefully consider all the information set forth in this prospectus and, in particular, should evaluate the specific risks set forth in this prospectus under the heading "Risk Factors" in deciding whether to invest in our common stock.

Reliance upon Key Personnel and Necessity of Additional Personnel.

ASC is largely dependent upon the personal efforts and abilities of existing management of the Company, especially on Ian N. Dixon (e.g., furtherance of business operations) and as well as the work force needed to construct said units (e.g., installation of technology). Ian Dixon currently the sole director and CEO/President of the Company. Additionally, the future success of ASC will also be largely dependent upon the ability of ASC to retain and train professional tradesman who specialize or have skills related to the needs of business entering into the work force housing market, and to attract quality management employees related to the same real estate industry. (See "Use of Funds" infra), and other ancillary employees to help operate the group as its operations may grow.

Control by Existing Management.

Currently, officers and directors as a group directly own or control approximately 3,000,000 restricted shares of Preferred Stock in ASC which is approximately 60.00% of the voting rights over the common stock holders currently issued pre-offering or approximately 2% of 12,200,000 shares of common stock issued post-offering assuming the sale of all One Hundred (100) Units are sold (e.g., and the subsequent issuance of 10,000,000 restricted shares of Common Stock underlying the units sold in a Maximum offering.

Additionally, with the proposed issuance of the Class "A" Preferred Stock (e.g. Super Voting Rights described herein) as discussed in the "Summary of the Offering", members of the current officers and directors as a group could exercise substantial control over all matters requiring stockholder approval, including the election of directors and approval of significant corporate transactions for the foreseeable future. This concentration of ownership limits the power to exercise control by the minority shareholders who will have purchased their stock in this Offering.

Proceeds Applied to General Corporate Purposes – Management Discretion.

Although a portion of the net proceeds of this Offering is for specific uses, the balance (e.g. approximately 15% of proceeds of the Offering) will be available for working capital and general corporate purposes. Therefore, the application of the net proceeds of this offering is substantially within the discretion of the management. Investors will be relying on ASC's management and business judgment based solely on limited information. No assurance can be given that the application of the net proceeds of this Offering will result in ASC achieving its financial and strategic objectives.

No National Market Exchange Listing, No Current Quotation Service, Lack of Liquidity.

As stated herein, the Company plans on filing s Form S-1 Registration Statement pursuant to the Securities Act of 1933, as amended (e.g. to become a fully reporting issuer under §12G of the Securities Exchange Act of 1934) and an eventual listing on the OTC Market, Inc.'s Pink Sheets or OTCQB (e.g. Over-the-Counter quotation service). However, at the current time, there is no active market for the Company's common stock. Additionally, there are no plans to make application for listing on a National Market exchange such as NASDAQ or NYSE for the foreseeable future. Also, even when listed on the Pink Sheets or OTCQB, investors in this Offering may not be able to realize the listed market price due to a potential lack of liquidity within the trading market on which all will be eventually offered.

If we fail to develop or maintain an effective system of internal controls, we may not be able to accurately report our financial results or prevent fraud.

Effective internal controls are necessary for us to provide reliable financial reports and effectively prevent fraud. If we cannot provide reliable financial reports or prevent fraud, our reputation and operating results would be harmed. Our efforts to continue to develop and maintain internal controls may not be successful, and we may be unable to maintain adequate controls over our financial processes and reporting in the future, including compliance with the obligations under Section 404 of the Sarbanes-Oxley Act of 2002. Any failure to develop or maintain effective controls, or difficulties encountered in our implementation or other effective improvement of our internal controls, could harm our operating results.

Current Financial Performance of the Company; Future Financial Performance with Change of Business Focus.

The company has engaged the affordable shed company to provide its panel system to accommodate the building of work force housing units. This company has over a years' experience in developing jig systems that accommodate ASC needs now and in the future. There is no guarantee that such previous experience will result in a profitable entry into the real estate market as described in the "Business Summary" and the "Business Plan".

RISKS RELATED TO THE OFFERING

The Offering has No Minimum Offering or an Escrow Agent.

This Offering is being conducted without a minimum offering or use an escrow agent. All monies raised in this Private Placement Memorandum will be available for use by the Company according to the "Use of Funds" listed below immediately upon receipt. The Company can close the Offering at any time after one (1) Unit is sold which may cause the Company to be undercapitalized, cause failure in our proposed entry into Electronic vehicle retrofit industry. This same risk factor could affect the Company's ability to become (or even maintain) a publicly quoted issuer.

Maximum Proceeds and Possible Necessity for Additional Financing.

ASC believes the proceeds from this offering, assuming a maximum of One hundred (100) Units is sold (e.g., 10,000,000 shares of restricted Common Stock are sold at an equivalent of $0.10 per shares of Common Stock - $1,000,000 USD in the Aggregate), will be sufficient to attain ASC's financing goals for the next nine to twelve months as the Company attempts to profitably enter the Work Force Housing Industry. ASC can give no assurance that all or even a significant portion of the shares offered herein will be sold. If the Company raises significantly less than the Maximum Offering, it may be subject to significant undercapitalization (and will most likely not be adequate to fully implement ASC's proposed shift in its business plan successfully) and be unable to continue as a going concern. As such, this could result the total loss of all investors monies in this Offering. In the alternative, it may also force the Company to raise additional capital, through the sale of common stock at a significant discount to the price paid per share in this Offering or through the sale of debt instruments in the future, which may be convertible into the common stock of the Company causing significant dilution to investors in this Offering, and that will have seniority over equity in the case of bankruptcy or similar liquidation of assets.

ASC can also give no assurance that, even if the shares are completely sold, no additional capital will be needed eventually. Further, no assurance can be given as to how much additional working capital will be required or that additional financing can be obtained, or if obtainable, that the terms will be satisfactory to ASC, or that such financing would not result in a substantial dilution of shareholder's interest including those who become shareholders of the Company via this Offering.

Participation is Subject to Risks of Investing in Micro Capitalization Companies.

ASC believes that certain micro capitalization companies have significant potential for growth, although such companies generally have limited product lines, markets, market shares and financial resources. The securities of such companies, if traded in the public market, may trade less frequently and in more limited volume than those of more established companies. Additionally, in recent years, the stock market has experienced a high degree of price and volume volatility for the securities of micro capitalization companies. In particular, micro capitalization companies that trade in the over-the-counter markets have experienced wide price fluctuations not necessarily related to the operating performance of such companies.

Transferability Restrictions.

The Units offered in this Memorandum, which include the underlying shares of Common Stock of the Company, shall be restricted stock for a period of time established by applicable rules and regulations, and cannot be resold without an effective registration statement or pursuant to Rule 144. As such, the certificates issued to investors will contain the usual restrictive resale legends.

Arbitrary Offering Price.

The offering price of $10,000 per Unit (e.g., $0.10 per share of Common Stock) was arbitrarily determined by ASC and is unrelated to specific investment criteria, such as the assets or past results of ASC’s operations. In determining the Offering price, ASC considered such factors as the prospects, if any, of similar companies, previous experience of management, ASC's anticipated results of operations, and the likelihood of acceptance of this Offering. Please review any financial or other information contained in this offering with qualified persons to determine its suitability as an investment before purchasing any shares in this offering.

Compliance with Federal and State Securities Laws.

This Offering has not been registered under the Securities Act in reliance upon an exemption provided therein. Further, the securities will be sold pursuant to exemptions from registration in the various states in which they are being offered. There can be no assurance that the Offering presently qualifies or will continue to qualify under such exemptions due to, among other things, the adequacy or accuracy of disclosure concerning ASC and its business made in connection with the applicable securities laws or regulations. However, ASC does not believe this Offering presently is or will be in violation of any such laws or regulations. If and to the exit suits for rescission are brought and successfully concluded for failure to register the securities, assets of ASC could be adversely affected, thus jeopardizing the ability of ASC to operate successfully. Further, the expenditure of ASC's capital in defending an action by investors or by federal or state authorities, even with a verdict in the Company’s favor, can be expensive and cause a significant shortfall in working capital.

RISKS RELATED TO OUR BUSINESS AND INDUSTRY

We are New Participants in the work force housing Industry. The management of the Company feels that there is a huge opportunity to be one of the first in the industry regarding the enormous need for low income and affordable housing developments. Our competitors have vastly more experience and capital than our Company. This may significantly affect our ability to effectively compete for revenues and produce a profit from ongoing operations. We may not be able to Acquire enough capital that will limit the growth of the company, regardless of sales and management teams. To mitigate this risk of competitors.

Our revenues going forward will be derived mainly from the sale of housing units. We will encounter risks and difficulties frequently experienced by growing companies in a market subject to innovation and rapidly developing and changing housing markets.

As a new developer we may not have the financial capacity to compete against one another in our market, which is, in part, driven by market demand and productivity to compete in the industrial be it manufacturing zip panels or onsite construction will depend, in large part, on our success in acquiring inventory (Land and Labor Force), in enhancing the productivity of our current location, in enhancing and adding to our technology and zip panel manufacturing to accommodate growth.

We believe that to remain competitive we must continuously enhance and expand the functionality and features of our products and technologies for the housing market. However, we may not be able to:

- Enhance or existing products and technology;
- Continue to leverage advances in the industry and market;
- Develop new products and technologies that address the increasingly sophisticated and varied needs of our customers;
- Respond to technological advances and emerging industry standards and practices on a cost-effective manner;

- Develop products for customers in a cost-effective manner or otherwise gain market acceptance;
- Distinguish ourselves for competitors in our industry; and
- Adequately protect our intellectual property (Manufacturing zip panels locally) as we develop new products and technologies.

Our business plan is heavily dependent upon our ability to steadily increase the number of qualified employees entering a new industry and training them in mass production and assembly of workforce housing units.

Our revenues and operating results may fluctuate.

Our revenues and operating results will fluctuate in the future from quarter-to-quarter and year-to-year and are likely to continue to vary due to a number of factors until such time our entry into the housing market produces significant revenue from which to become profitable on an ongoing basis. However, we cannot guarantee that the Company will reach this level of revenue production required to become a profitable concern. There are many factors of which are not within our control. Thus, revenues and operating results for any future period are not predictable with any significant degree of certainty. You should not rely on our past results as an indication of our future performance.

- Fluctuations in our operating results and financial condition may occur due to a number of factors, including, but not limited to, those listed below and those identified throughout this "Risk Factors" section:
- The degree of market acceptance of our products;
- Our ability to acquire additional development locations as they become available.
- Entry of new competitors in the workforce construction markets.
- Development of competitive sales systems by our competitors;
- Our ability to hire the requisite technical staff to work on manufacturing and workforce housing in general.
- Changes in the amount we spend to promote our products and services;
- Changes in our pricing policies or those of our competitors, including our ability to respond to price competition;
- The geographic distribution of our current and future sales;
- Our level of research and development and their associated costs and rates of success;
- Changes in the size of our business staff with the changeover into workforce housing and panel manufacturing.
- Interruption to or other problems with our information technology systems, manufacturing processes, and other operations;
- General economic conditions that affect end-user demand and end-level levels of product design and manufacturing;
- Changes in accounting rules and tax laws; or
- Changes in interest rates that affect returns on any cash balances and short-term investments.

Due to the foregoing factors, you should not rely on quarter-to-quarter or year-to-year comparisons of our operating results as an indicator of future performance.

We may not be able to Hire the Number of Skilled employees that We need to Achieve our Business Plan. For our business to grow, we will need to, hire, integrate and retain additional employees with the technical skills to work in the real estate industry and manufacturing zip panel industry Industry, improve our technology and processes and expand our technological capability to use an increasing variety of housing models and markets. People with these skills are in short supply and may not be available in sufficient numbers to allow us to meet the goals of our business plan. In addition, new employees may require significant training and, in many cases, take significant time before they achieve full productivity. As a result, we may incur significant costs to attract and retain employees, including significant expenditures related to salaries and benefits, and we may lose new employees to our competitors or other companies before we realize the benefit of our investment in recruiting and training them. Moreover, new employees may not be or become as productive as we expect, as we may face challenges in adequately or appropriately integrating them into our workforce and culture. In addition, as we move into new geographic areas, we will need to recruit skilled employees in those areas. If we cannot obtain the services of a sufficient number of technically skilled employees, we may not be able to achieve our planned rate of growth, which could adversely affect our results of operations.

We may incur Future Impairment Charges to our Long-Lived Assets held for use.

As a result of continued operating losses and cash flow deficiencies, we have completed certain tests for the recoverability of long-lived assets held for use at the asset group level. Assessing the recoverability of long-lived assets held for use requires significant judgments and estimates by management. We will be required to conduct additional testing for the recoverability of long-lived assets held for use that a triggering event requiring such test is identified in a future period. A significant decrease in the market price of a long-lived asset, adverse change in the use or condition of a long-lived asset, adverse change in the business climate or legal or regulatory factors impacting a long-lived asset and continued operating losses and cash flow deficiencies associated with a long-lived asset, among other indicators, could cause a future assessment to be performed which may result in an impairment of long-lived assets held for use. The amount of any impairment could be significant and could have a material adverse impact on our financial condition and results of operations for the period in which the impairment is recorded.

If the Market does not Develop as Quickly as We Expect, We may not be Able to Get to or Maintain Profitable Operations in the Interim Acceptance Period

The marketplace for workforce housing may become dominated by large industrial developers. The Company does not see them as direct competitors as we are trying to enter a new segment of this real estate industry which is the construction of work force housing (low Income and affordable small units). This part of the housing market is currently being largely ignored due to the traditional idea of bigger is better, which has now become uneconomical due to the large increase in interest rates and affordability for the younger generation. The Company believes it can survive to profitability as this segment of the housing market gains more understanding and support. However, the Company cannot guarantee that we can reach profitability and maintain such levels until such time as market acceptance arrives.

Loss of Key Management or Sales or Customer Service Personnel Could Adversely affect our Results of Operations.

Our future success depends to a significant existence on the skills, experience and efforts of our management and other key personnel. We must continue to develop and retain a core group of management individuals if we are to realize our goal of continued expansion and growth. While we have not previously experienced significant problems attracting and retaining members of our management team and other key personnel, there can be no assurance that we will be able to continue to retain these individuals and the loss of any or all of these individuals could materially and adversely affect our business. We do not carry key-man insurance on any member of management.

RISKS RELATED TO OUR SECURITIES AND THE OVER THE COUNTER MARKET

Trading on the Pink Sheets may be volatile and sporadic, which could depress the market price of our common stock and make it difficult for our stockholders to resell their shares.

Even though we plan to become a fully reporting issuer with the Securities and Exchange Commission, and eventually have our common stock quoted on the "Pink Sheets" or "OTCQB" as provided by OTC Markets, there is no guarantee that our common stock will trade at a price in excess of the current offering price in this Offering. Trading in stock quoted on the Pink Sheets, or any other over-the-counter venues, is one thin and characterized by wide fluctuations in trading prices, due to many factors that may have little to do with our operations or business prospects. This volatility could depress the market price of our common stock for reasons unrelated to operating performance. Moreover, the Pink Sheets is not a stock exchange, and trading of securities on the Pink Sheets is more sporadic than the trading of securities listed on a quotation system like NASDAQ or a stock exchange like Amex. Accordingly, shareholders may have difficulty reselling any of their shares.

Our stock is a penny stock. Trading of our stock may be restricted by the SEC's penny stock regulations and FINRA's sales practice requirements, which may limit a stockholder's ability to buy and sell our stock.

Our stock is a penny stock. The Securities and Exchange Commission has adopted Rule 15g-9 which generally defines "penny stock" to be any equity security that has a market price (as defined) less than $5.00 per share or an exercise price of less than $5.00 per share, subject to certain exceptions. Our securities are covered by the penny stock rules, which impose additional sales practice requirements on broker-dealers who sell to persons other than established customers and "accredited investors". The term "accredited investor" refers generally to institutions with assets in excess of $5,000,000 or individuals with a net worth in excess of $1,000,000 or annual income exceeding $200,000 or $100,000 jointly with their spouse. The penny stock rules require a broker-dealer, prior to a transaction in a penny stock not otherwise exempt from the rules, to deliver a standardized risk disclosure document in a form prepared by the SEC which provides information about penny stocks and the nature and level of risks in the penny stock market. The broker-dealer also must provide the customer with current bid and offer quotations for the penny stock, the compensation of the broker-dealer and its salesperson in the transaction and monthly account statements showing the market value of each penny stock held in the customer's account. The bid and offer quotations, and the broker-dealer and salesperson compensation information, must be given to the customer orally or in writing prior to effecting the transaction and must be given to the customer in writing before or with the customer's confirmation. In addition, the penny stock rules require that prior to a transaction in a penny stock not otherwise exempt from these rules, the broker-dealer must make a special write hundred determination that the penny stock is a suitable investment for the purchaser and receive the purchaser's agreement to the transaction. These disclosure requirements may have the effect of reducing the level of trading activity in the secondary market for the stock that is subject to these penny stock rules. Consequently, these penny stock rules may affect the ability of broker-dealers to trade our securities. We believe that the penny stock rules discourage investor interest in, and limit the marketability of, our common stock.

In addition to the "penny stock" rules promulgated by the Securities and Exchange Commission, the Financial Industry Regulatory Authority has adopted rules that require that in recommending an investment to a customer, a broker-dealer must have reasonable grounds for believing that the investment is suitable for that customer. Prior to recommending speculative low-priced securities to their non-institutional customers, broker-dealers must make reasonable efforts to obtain information about the customer's financial status, tax status, investment objectives and other information. Under interpretations of these rules, the Financial Industry Regulatory Authority believes that there is a high probability that speculative low-priced securities will not be suitable for at least some customers. The Financial Industry Regulatory Authority' requirements make it more difficult for broker-dealers to recommend that their customers buy our common stock, which may limit your ability to buy and sell our stock.

Rule 144 sales in the future may have a depressive effect on our stock price as an increase in supply of shares for sale, with no corresponding increase in demand will cause prices to fall.

All of the outstanding shares of common stock held by the present officers, directors, and affiliate stockholders are "restricted securities" within the meaning of Rule 144 under the Securities Act of 1933, as amended. As restricted shares, these shares may be resold only pursuant to an effective registration statement or under the requirements of Rule 144 or other applicable exemptions from registration under the Act and as required under applicable state securities laws. Rule 144 provides in essence that a person who is an affiliate or officer or director who has held restricted securities for One hundred months may, under certain conditions, sell every three months, in brokerage transactions, several shares that does not exceed the greater of 1.0% of a company's outstanding common stock. There is no limit on the number of restricted securities that may be sold by a non-affiliate after the owner has held the restricted securities for a period of One hundred months if the company is a current reporting company under the 1934 Act. A sale under Rule 144 or under any other exemption from the Act, if available, or pursuant to subsequent registration of shares of common stock of present stockholders, may have a depressive effect upon the price of the common stock in any market that may develop.

FINRA sales practice requirements may also limit a stockholder's ability to buy and sell our stock.

In addition to the "penny stock" rules described above, the Financial Industry Regulatory Authority (FINRA) has adopted rules that require that in recommending an investment to a customer, a broker-dealer must have reasonable grounds for believing that the investment is suitable for that customer. Prior to recommending speculative low-priced securities to their non-institutional customers, broker-dealers must make reasonable efforts to obtain information about the customer's financial status, tax status, investment objectives and other information. Under interpretations of these rules, FINRA believes that there is a high probability that speculative low-priced securities will not be suitable for at least some customers. FINRA requirements make it more difficult for broker-dealers to recommend that their customers buy our common stock, which may limit your ability to buy and sell our stock and have an adverse effect on the market for our shares.

Failure to achieve and maintain effective internal controls in accordance with Section 404 of the Sarbanes-Oxley Act could have a material adverse effect on our business and operating results.

It may be time consuming, difficult and costly for us to develop and implement the additional internal controls, processes and reporting procedures required by the Sarbanes-Oxley Act. We may need to hire additional financial reporting, internal auditing and other finance staff in order to develop and implement appropriate additional internal controls, processes and reporting procedures.

If we fail to comply in a timely manner with the requirements of Section 404 of the Sarbanes-Oxley Act regarding internal control over financial reporting or to remedy any material weaknesses in our internal controls that we may identify, such failure could result in material misstatements in our financial statements, cause investors to lose confidence in our reported financial information and have a negative effect on the trading price of our common stock.

Pursuant to Section 404 of the Sarbanes-Oxley Act and current SEC regulations, we are required to prepare assessments regarding internal controls over financial reporting and, furnish a report by our management on our internal control over financial reporting. We have begun the process of documenting and testing our internal control procedures in order to satisfy these requirements, which is likely to result in increased general and administrative expenses and may shift management time and direction from revenue-generating activities to compliance activities. While our management is expending significant resources in an effort to complete this important project, there can be no assurance that we will be able to achieve our objective on a timely basis. Failure to achieve and maintain an effective internal control environment or complete our Section 404 certifications could have a material adverse effect on our stock price.

In addition, in connection with our on-going assessment of the effectiveness of our internal control over financial reporting, we may discover “material weaknesses” in our internal controls as defined in standards established by the Public Company Accounting Oversight Board, or the PCAOB. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the annual or interim financial statements will not be prevented or detected. The PCAOB defines “significant deficiency” as a deficiency that results in more than a remote likelihood that a misstatement of the financial statements that is more than inconsequential will not be prevented or detected.

In the event that a material weakness is identified, we will employ qualified personnel and adopt and implement policies and procedures to address any material weaknesses that we identify. However, the process of designing and implementing effective internal controls is a continuous effort that requires us to anticipate and react to changes in our business and the economic and regulatory environments and to expend significant resources to maintain a system of internal controls that is adequate to satisfy our reporting obligations as a public company. We cannot assure you that the measures we will take will remediate any material weaknesses that we may identify or that we will implement and maintain adequate controls over our financial process and reporting in the future.

Any failure to complete our assessment of our internal control over financial reporting, to remediate any material weaknesses that we may identify or to implement new or improved controls, or difficulties encountered in their implementation, could harm our operating results, cause us to fail to meet our reporting obligations or result in material misstatements in our financial statements. Any such failure could also adversely affect the results of the periodic management evaluations of our internal controls and, in the case of a failure to remediate any material weaknesses that we may identify, would adversely affect the annual auditor attestation reports regarding the effectiveness of our internal control over financial reporting that are required under Section 404 of the Sarbanes-Oxley Act. Inadequate internal controls could also cause investors to lose confidence in our reported financial information, which could have a negative effect on the trading price of our common stock.

We do intend to pay dividends.

We anticipate paying cash dividends on our common stock in the foreseeable future. We may not have sufficient funds to legally pay dividends until significant revenue is achieved. Even if funds are legally available to pay dividends, we may nevertheless decide in our sole discretion not to pay dividends. The declaration, payment and amount of any future dividends will be made at the discretion of the board of directors, and will depend upon, among other things, the results of our operations, cash flows and financial condition, operating and capital requirements, and other factors our board of directors may consider relevant. There is no assurance that we will pay any dividends in the future, and, if dividends are rapid, there is no assurance with respect to the amount of any such dividend.

Compliance with changing regulation of corporate governance and public disclosure will result in additional expenses and pose challenges for our management team.

Changing laws, regulations and standards relating to corporate governance and public disclosure, including the Dodd-Frank Wall Street Reform and Consumer Protection Act and the rules and regulations promulgated thereunder, the Sarbanes-Oxley Act and SEC regulations, have created uncertainty for public companies and significantly increased the costs and risks associated with accessing the U.S. public markets. Our management team will need to devote significant time and financial resources to comply with both existing and evolving standards for public companies, which will lead to increased general and administrative expenses and a diversion of management time and effort from revenue generating activities to compliance activities.

OTHER RISKS

Trends, Risks and Uncertainties.

We have sought to identify what we believe to be the most significant risks related to entry into the work force housing industry and manufacturing of zip panels, but we cannot predict whether, or to what extent, any of such risks may be realized nor can we guarantee that we have identified all possible risks that might arise. Investors should carefully consider all of such risk factors before making an investment decision with respect to our common stock.

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BUSINESS OF THE COMPANY

It is important for any potential investor to note that while ASC anticipates effectuating a business plan based upon the factors explained below, there may be present variables and/or future conditions or events that preclude ASC from realizing its goals and capacity to serve clients in a manner which benefits ASC as expected. As such any potential investor should carefully consider the information contained herein and likewise consult with legal counsel and other advisors to determine the merit of the present offering.

Business Summary

The Affordable Shed Company Inc (ASC or the "Company"), a Nevada corporation, is an ongoing profitable concern average 10,000 to 20,000 per month with the intention of using the funds to expand its business model, moving into the development of work force housing units for resale or rental purposes.

The company is focused initially on the Nye and Clark County areas and eventually nationwide. We intend to reduce time and labor costs to maximize profit, by creating a jig systems of various prefabricated panel sizes and trusses with every panel predrilled for electricity, and plumbing.

This would allow for speed of deployment and security of materials on remote job sites as the base and the exterior walls could be assembled in one day. After some time, the company became the focus of the Economic Development Authority to potentially build a factory to mass produce SEP's (Structural Engineered Panels). To facilitate the need in Nye County for Work force housing, as well as for Veterans and low-income earners, which are very prevalent in Nye County as outlined in the RENO university study requiring 5000 housing units over the next 5 years.

THE AFFORDABLE SHED COMPANY INC (ASC or the "Company"), a Nevada corporation, is a developmental stage company with an initial business plan to develop work force housing normally named tiny homes, our vision is to build small cost-effective housing for low-income families, veterans and those working in the work force industry. Since enormous growth is expected in Nye as well as other surrounding areas such as Tonopah and Goldfield, especially in the mining industry with the new lithium mines soon to come online. There are thousands of small housing units needed for the workers and service-related industry people in these areas. In our discussions with local agencies, Economic Development, Rural Housing Authority, Nevada Housing Coalition, US Department of Housing and Urban Development there is some 5000 units needed over the next 5 years (Hence the use of prefab panel systems). The important fact is that areas outside the metropolitan area do not require building permits or zoning. That allows for example, one acre lots to become multifamily residences, which save huge costs on infra-structure governmental fees, and inspections.
Each unit will be approximately 24ft x 24ft easy to install, attractive one to two -bedroom units. Acceptable for singles or a couple looking for a low mortgage or for rent starter homes.

In the next year the company is looking to build 30 units (SUBJECT TO FUNDING), expanding to 100 units the following year. As demand increases, future expansion to larger facilities subjected to funding, is potential. As the company presently operates on five acres of land with outside jigs, this of course will be remedied with this offering by building a 10,000 square foot facility to allow year-round production.

The company is presently working on various designs with its architect and structural engineers on 1- and 2-bedroom units, the goal is to build in rural areas where the land is affordable as small units in urban areas do not become affordable or efficient due to land cost and infra structure costs. Hence the company will and is focusing on rural areas within 30 to 45 min drive time to urban areas (Commuting for Jobs) the difference is that it will allow home ownership affordable.

Base on today's interest rate a standard $300,000 house mortgage (Dependent on Credit and other factors) will cost on average $00000 per month not to mention the debt-to-income ratio to qualify for a mortgage 30 year fixed would be $1800 without insurance so has an induvial or family they must earn approximately $72,000 a year in today economy 30% DTI, in rural area's this is not possible for most workers and families.

Hence work force housing, we are looking at bringing the cost down to a low one hundred thousand or even less in some areas of rural development (Approx with land and utilities to around $90,000 to $120,000, mortgage $520 to $720 approximately for home ownership. This now makes it affordable for ownership,

The problem presently is young people cannot afford or obtain a mortgage and are stuck in a circle of high rents, thus making the apartment complex owners richer and diluting the American dream of owning a home. It brings availability and sustainability to the housing industry so desperately needed in today's economy.

<u>Sales and Marketing</u>

Initially the Company will focus with its web site on reservation sales once the company is able to secure land for either sub dividing or immediate development of the initial models, utilizing events and promotions to establish a brand name in the market. Millennials are more in the mind set of affordability as well as single parent, fixed income and veterans needing housing. We call it work force housing since most individual the company is targeting are from the low-end work force area. Individuals making around $2500 may qualify for one of our units and become the journey of the American dream.

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MANAGEMENT

The following sets forth certain information with respect to executive officers, directors, key employees and advisors of ASC as of the date of this Memorandum:

Name	Age	Position	Period of Service[1]
Michael Dixon	25	President, Secretary	Since Inception
Ian Dixon	59	Sole Director Secretary, CEO	Since Inception
Richard Luke		VP Design and Development (Architect)	Since Inception
Ted Campbell	57	Securities Consultant	Since Inception

All its directors will hold office until the next annual meeting of shareholders and until their successors have been elected and qualified. Set forth below is certain biographical information with respect to each of its officers and directors.

Ian Dixon – Director, Secretary, Chief Executive Officer, and Chairman – Mr. Dixon runs with his Son (The Affordable Shed Company), for over a year now building custom sheds utilizing their unique zip panel system which is to this date profitable and ongoing. Mr. Dixon has also been a CEO of two public companies in the past. Which allowed him extensive having knowledge of pink sheet companies. Which provided him in depth knowledge of corporate governance.

Mr. Dixon served in the British Army for 9 years as a qualified Electrical and Mechanical Engineer serving in Germany and Ireland. He has traveled many countries learning cultural and business ethics and has a wide knowledge of financing methods. In 1988, he became a financial consultant working in the area of project financial and institutional investment. This involved debt restructuring, IPO's, Private Placements, Bonds and other forms of securities. In 1992, he became involved in marketing and research in all areas, including the advanced technology markets involving direct and multi-level marketing systems and has been coordinating financial transactions and business developments to this date.

Mr. Ian Dixon has excellent negotiation skills in business transactions such as mergers and acquisitions. He has extensive knowledge of the laws and cultural aspects of the Asian and developing markets as well as the SEC laws of the United States. He has been an entrepreneur for many years taking a company from $30,000 in capital to $15.3M in one year. He has extensive communication skills and knowledge of business communications, setting goals and milestones in all aspects of business. He has a passion for helping others succeed in their goals, offering solutions and methods learned over the years.

Educated in England, Mr. Dixon joined the military at 17 years of age. He learned the German language fluently and to this day still speaks the language and began understanding finance after leaving the military after 9 years of service. He is a man of character, wit, confidence, reliability, and determination to succeed.

Michael Dixon-President - Michael Dixon runs the day-to-day operations of the Shed company p[recently, he is involved in the sales process as well as the manufacturing of the JIG panel and hand the work force accordingly. He has excellent communication skills with customers looking for what the company called additional upgrades, AC Unit, Dry Wall installation etc. He prepares material orders for local suppliers (Home Depot) and assures the workforce has sufficient materials to complete the job at hand. He lives on the property with his father and manages the whole operation. He is a father of three and loves his family and children and looks forward to providing a future legacy for his children, in conclusion, he is a hardworking, reliable, and loving father.

Richard Luke, Architect -Richard Luke Architects is recognized as the leading residential architectural firm in Nevada. Richard Luke has over 45 years' experience in the architectural field. He established his firm in Nevada in 1987 and over the past 36 years has designed over one thousand custom homes for Nevada's most elite clientele.

Ted Campbell II, COO / Compliance – Mr. Campbell is a former owner of a Level Three, Market Making Broker Dealer fully licensed with the SEC and FINRA. Mr. Campbell has vast experience in developing the appropriate capital structure to raise capital for small businesses. Mr. Campbell is an expert in federally exempt offerings, filing federal securities registration statements, SEC reporting requirements of §13(d) and §15 the Securities Act of 1934, blue sky registration statements (By Coordination and Qualification) and public listing applications (Form 211 Filings) with FINRA. Mr. Campbell has been involved with the listing of over 200 companies that now trade on the Pink Sheets or OTCBB over the past 20 years!

Mr. Campbell is a former founder and principal of NevWest Securities Corporation, which was NASD licensed, Level Three Introducing Broker Dealer and Market Maker. He was also President and CEO of Campbell Mello Associates, Inc. from 1996-1999 which was one of the first consultants on the Internet offering "Direct Public Offerings", Hedge Fund development, Form 211 filings, and other corporate consulting services.

Mr. Campbell also worked as a securities legal intern at the Oklahoma Department of Securities from 1989-1994 and as a State Securities Examiner for the Nevada Secretary of State, Securities Division (1995-1996).

Mr. Campbell is a graduate of the University of Oklahoma in 1993 with a Juris Doctorate and a master's in business administration and a graduate of Texas A&M University in 1989 with a B.B.A. in Corporate Finance (Graduated with Distinguished Student Status). He was a member of Phi Alpha Delta legal fraternity and was a staff member of the American Indian Law Review at the University of Oklahoma, School of Law.

Compliance with Section 16(a) Of the Exchange Act

The Company plans on becoming a fully reporting issuer pursuant to Section 12(g) of the Securities and Exchange Act of 1934 (the "Exchange Act") requiring compliance with the beneficial ownership rules set forth in Section 16(a) of such same said Exchange Act. Section 16(a) of the Exchange Act requires the Company's executive officers, directors and persons who own more than 80%percent of the Company's common stock to file initial reports of ownership and changes in ownership with the SEC. Additionally, SEC regulations require that the Company identify any individuals for whom one of the referenced reports was not filed on a timely basis during the most recent fiscal year or prior fiscal years. At such time as the Company becomes a fully reporting issuer with the SEC pursuant to §12(g) of the Securities Exchange Act of 1934 (the "Exchange Act"), all affiliates of the Company will file the necessary documents with the SEC to be in compliance with such Section 16(a) beneficial ownership disclosure requirements.

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EXECUTIVE COMPENSATION

The following table shows the compensation for the Company's Chief Executive Officer and all other executive officers of the Company and any employee of the Company whose cash compensation exceeds $200,000 for the fiscal year ended December 31, 2023.

	Annual Compensation				Long-Term Compensation[3]			
Name and Principal Position[5]	**Year**	**Salary ($)[1]**	**Bonus ($)[2]**	**Other Annual Compensation ($)**	**Restricted Stock Awards ($)**	**Securities Underlying Options ($)**	**LTIP Payouts**	**All Other Compensation**
Ian Dixon CEO	2023	$ 4000	$ 0	$ 0	$ -	$ -	$ -	$ -
Officer and Director	2023	$ 2000	$ 0	$ 0	$ -	$ -	$ -	$ -
	2023	$ 0	$	$ -	$ -	$ -	$	$ -
Consultant	2023	$ 0	$	$ -	$ -	$ -	$	$ -
			$	$ -	$ -	$ -	$	$ -
			$	$ -	$ -	$ -	$	$ -
			$	$ -	$ -	$ -	$	$ -
			$	$ -	$ -	$ -	$	$ -

<u>Footnotes to Executive Compensation</u>:

[1] Management base salaries can be increased by our Board of Directors based on the attainment of financial and other performance guidelines set by the management of the Company. Salaries as set forth above for calendar year 2023 will be paid dependent upon proper financing being made available through the successful completion of this Offering.

[2] Salaries listed do not include annual bonuses that may be paid based on profitability and performance. These bonuses will be set, from time to time, by a disinterested majority of our Board of Directors. No bonuses will be set until such time as the aforementioned occurs. In addition, management's salaries on the attainment of financial and other guidelines set by ASC.

[3] The Company plans on developing an "2023-2024 Employee Stock Option Plan" ("ESOP") for both management and strategic consultants. However, the Company does anticipate executing long-term employment contracts with both, along with other members of the future management team, during the 2023 calendar year. It is anticipated these management agreements will contain compensation terms that could include a combination of cash salary, annual bonuses, insurance and related benefits, matching IRA contributions, restricted stock awards based upon longevity and management incentive stock options. At the

current time, the Company does not know the final structure of the ESOP or the proposed long-term management employment contracts.

[4] Our Board of Directors will serve until the next annual meeting of the stockholders and until successors are duly elected and qualified, unless earlier removed as provided in the Company's Corporate Bylaws. Executive officers serve at the pleasure of the Board of Directors.

Compensation Policy

Our Company's executive compensation plan is based on attracting and retaining qualified professionals which possess the skills and leadership necessary to enable our Company to achieve earnings and profitability growth to satisfy our stockholders. We must, therefore, create incentives for these executives to achieve both Company and individual performance objectives through the use of performance-based compensation programs. No one component is considered by itself, but all forms of the compensation package are considered in total. Wherever possible, objective measurements will be utilized to quantify performance, but many subjective factors still come into play when determining performance.

Compensation Components

As a growth stage Company with a plan of action of both vertical and horizontal industry acquisitions (and position of management of acquired businesses), the main elements of compensation packages for executives shall consist of a base salary, stock options under the proposed plan discussed above under this section, and bonuses (cash and/or equity) based upon performance standards to be negotiated.

Base Salary

As the Company continues to grow, both through acquisition or through revenue growth from existing business interests, and financial conditions improve, these base salaries, bonuses, and incentive compensation will be reviewed for possible adjustments. Base salary adjustments will be based on both individual and Company performance and will include both objective and subjective criteria specific to each executive's role and responsibility to the Company. The Company may issue bonus to officer and directors dependent of there efforts and positions, from each sale of a house.

Compensation of Directors

At the time of this filing, directors receive no remuneration for their services as directors of the Company, nor does the Company reimburse directors for expenses incurred in their service to the Board of Directors of the Company. The Company plans to put in place an industry standard director compensation package during the fiscal year 2023.

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PRINCIPAL SHAREHOLDERS

The following table sets forth certain information as of the date of this offering with respect to the beneficial ownership of the Company's Common Stock by all persons known by the Company to be beneficial owners of more than 5% of any such outstanding classes, and by each director and executive officer, and by all officers and directors as a group. Unless otherwise specified, the named beneficial owner has, to the Company's knowledge, sole voting and investment power.

Title of Class	Name, Title and Address of Beneficial Owner of Shares	Amount of Beneficial Ownership [1]	Percent of Class	
			Before Offering	**After Offering** [2]
Preferred	**Ian N. Dixon** (Officer and Director)	1,000,000	25%	5%
Common	Michael Dixon	1,000,000	25%	5%
Common	Ted Campbell	1,000,000	25%	5%
Common	Richard Luke Architect	1,000,000	25%	5%
	All Directors and Officers as a group (4 Shareholders)	4,000,000 [3]	100.00%	20%

Footnotes

[1] As used in this table, "beneficial ownership" means the sole or shared power to vote, or to direct the voting of, a security, or the sole or share investment power with respect to a security (i.e., the power to dispose of, or to direct the disposition of a security).

[2] Assumes the sale of the maximum number of Units being offered in this PPM which would contain a total therein of 10,000,000 shares of Common Stock of the Company.

[3] Upon close of this Offering, the Company is considering the issuance of a specially designated class of Preferred Stock (e.g. no more than 100,000 shares of Preferred Stock will be set aside for designation) to give members of its management team long term voting control of the Common Stock. This action will be done as the Company may raise additional capital through the sale of common stock or issue large blocks of common stock pursuant to potential acquisitions by the Company while it is in its growth phase of operations. These potential future issuances of common stock could dilute the current ownership control below 50%. This potential new class of Preferred Stock would have no ownership rights and provide the holder with the right to vote on any matter with the holders of the Common Stock of the Corporation voting together as one (1) class, but would not in any way currently dilute individual common shareholders ownership percentage or financial outcome as it does not contain the rights to dividends or redemption (e.g. would solely be convertible at a nominal rate of one-for-one basis into the Common Stock of the Company in the event of a change of management control of the Company). The record holders of this potential new series of Preferred Stock would have the number of votes (identical in every other respect to the voting rights of the holders of the Common Stock of the Company or other potential holders of other series of voting Preferred Shares entitled to vote at any Regular or Special Meeting of the Shareholders) to vote a minimum of 50.01% of the issued and outstanding shares of Common Stock of the Company on an ongoing basis. The Class of Preferred Stock is commonly referred to as “Super Preferred Voting Stock” and is commonly used by public companies such as Facebook, Zynga, etc.

WARRANT AND STOCK OPTION PURCHASE PLANS

As of the date of this memorandum, the Company does not have any warrant or stock option purchase plans. However, the Board of Directors may institute a formal stock option plan upon the successful conclusion of the offering.

CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS

Conflict of Interest

The officers and directors of ASC are involved in other business activities and may, in the future, become involved in other business opportunities. If a specific business opportunity becomes available, such persons may face a conflict in selecting between ASC and their other business interests. The policy of the Board is that any personal business or corporate opportunity incurred by an officer or director of ASC must be examined by the Board and turned down by the Board in a timely basis before an officer or director can engage or take advantage of a business opportunity which could result in a conflict of interest.

Related Transactions

As of the date of this Offering, there were no related party transactions.

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USE OF PROCEEDS

The estimated net proceeds to the Company will be approximately $970,000 for the Maximum Offering after deduction of filing fees, accounting fees, and legal fees related to this Private Offering. The costs identified herein are estimated to be approximately $30,000.

	If Maximum Sold $	%
OFFERING PROCEEDS	$1,000,000	100.00%
OFFERING EXPENSES		
Consulting Fees	0,000	0%
Book Keeping and Accounting Fees	0,000	0%
Total Offering Expenses	$0,000	0.00%
NET PROCEEDS FROM OFFERING	$1,000,000	100.00%
USE OF NET PROCEEDS		
Lease – Office and Shop Space [1]	20,000	2.00%
Administrative Supplies	30,000	3.00%
Unit and Models	200,000	20.00%
Land Acquisition	400,000	40.00%
Marketing [3]	50,000	5.00%
Manufacturing facility [4]	150,000	15.00%
General Working Capital	150,000	15.00%
TOTAL USE OF NET PROCEEDS	$1,000,000	100.00%
TOTAL USE OF PROCEEDS	$1,000,000	100.00%

<u>NOTES</u>

The allocations set forth in the table below are the estimates of management as to how the net proceeds of this Offering will generally be allocated. There is no assurance that the estimates set forth below will correspond with the actual expenditures of ASC during the next twelve months or thereafter, or that the results of this Offering and the allocations set forth below will be sufficient to maintain ASC's operations following this Offering.

DESCRIPTION OF SECURITIES

Common Stock

ASC is authorized to issue 70,000,000 shares of common stock (Par Value $0.001). As of the date of this Memorandum, ASC had approximately 4,000,000 Common shares and 5,000,000 preferred issued and outstanding held by over three (3) shareholders of record.

ASC's shares are entitled to one vote per share on each matter submitted for a vote at any meeting of shareholders. ASC's shares do not carry cumulative voting rights.

ASC's shares have no pre-emptive rights to acquire additional shares or any other securities. ASC's shares are not subject to redemption and carry no subscription or conversion rights. In the event of liquidation, ASC's shares are entitled to share equally in corporate assets after satisfaction of all liabilities.

Shareholders are entitled to receive such dividends as the Board of Directors may from time to time declare out of funds legally available for the payment of dividends. However, currently ASC is seeking growth and expansion of its business through the reinvestment of profits, if any, and ASC does not anticipate that it will pay cash dividends in the foreseeable future.

Preferred Stock Authorized. The Company is authorized to issue 5,000,000 shares of Preferred Stock, $0.001 par value with voting right equal to 1: 20 common votes.

Preferred Stock Outstanding. As of date of this Private Placement Memorandum, there were no shares of preferred stock issued or with designations.

NOTE: Upon close of this Offering, the Company is considering the issuance of a specially designated class of Preferred Stock (e.g., 5,000,000 shares of Preferred Stock will be set aside for designation) to give members of its management team long term voting control of the Common Stock. This action will be done as the Company may raise additional capital through the sale of common stock or issue large blocks of common stock pursuant to potential acquisitions by the Company while it is in its growth phase of operations. These potential future issuances of common stock could dilute the current ownership control below 50%. This potential new class of Preferred Stock would have no ownership rights and provide the holder with the right to vote on any matter with the holders of the Common Stock of the Corporation voting together as one (1) class, but would not in any way currently dilute individual common shareholders ownership percentage or financial outcome as it does not contain the rights to dividends or redemption (e.g. would solely be convertible at a nominal rate of one-for-one basis into the Common Stock of the Company in the event of a change of management control of the Company – 100,000 shares of restricted common stock). The record holders of this potential new series of Preferred Stock would have the number of votes (identical in every other respect to the voting rights of the holders of the Common Stock of the Company or other potential holders of other series of voting Preferred Shares entitled to vote at any Regular or Special Meeting of the Shareholders) to vote a minimum of 50.01% of the issued and outstanding shares of Common Stock of the Company on an ongoing basis. The Class of Preferred Stock is commonly referred to as “Super Preferred Voting Stock” and is commonly used by public companies such as Facebook, Zynga, etc.

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PLAN OF DISTRIBUTION

Best Efforts Offering

Pursuant to this Memorandum, ASC is offering a maximum of One Hundred (100) Units (the "Maximum Offering") at a price of $10,000 USD per Unit on a "best efforts" basis (the "Offering"). Each Unit in this Offering consists of Ten Million (10,000,000) shares of restricted common stock of the Company. The entire purchase price is payable in cash at the time of subscription by each purchaser after the completion of the "Subscription Procedure" as outlined on page 6 herein. This Offering is self-underwritten by the Company. The proceeds from the sale of the Shares in this Offering will be made payable directly to the Company as there is no minimum offering in this best-efforts offering. The Company at its sole and exclusive discretion may accept subscription agreements for the sale of partial Units. Officers, directors and affiliates of the Company may participate in this Offering under these very same terms and conditions.

Placement Agent

The Company plans to sell this offering of Common Stock pursuant to this Private Placement Memorandum through its officers and directors who will not receive any direct or indirect sales commission or fees for such sale of the Common Stock of the Company.

Additional Offering Expenses.

ASC shall pay all its costs and expenses in connection with the private placement of the Shares, including, but not limited to accounting fees, and legal fees.

Termination

The Offering shall terminate on the earlier of: (i) the date when the sale of the Maximum Offering is achieved; (ii) ninety (90) days from the date of this Private Placement Memorandum, unless extended by ASC for an additional ninety (90), or (iii) an earlier date as determined by the Board of Directors of the Company.

Limitations on the Manner of the Offering

This Offering is being conducted pursuant to a federal transaction exemption from the registration provisions of the Securities Act of 1933, as amended (the "Securities Act") pursuant to Regulation D, Rule 506 which was promulgated under section 3(b)(1) of such same said Securities Act, and various state blue-sky exemptions.

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MARKET FOR COMMON EQUITY AND RELATED STOCKHOLDER MATTERS

Market for Common Equity

As of the date of this Memorandum, there Company's common stock is not quoted on the Over the Counter Market or any other Financial Market.

Dividend Policy

ASC has paid no cash dividends to date, but does anticipate paying any cash dividends on its Common Stock in the foreseeable future. The Company intends to retain its earnings, if any, to finance the expansion of its business and for other general corporate purposes. Any payment of future dividends will be at the discretion of the Board of Directors and will depend upon, among other factors, the Company's earnings, financial condition, capital requirements, level of indebtedness, contractual restrictions with respect to the payment of dividends and other considerations that the Board of Directors deems relevant.

ACCOUNTING, TAX, INSURANCE AND LEGAL ISSUES

Tax of Participants

The following information is a general summary of some of the current federal income tax consequences of the Offering to participants. Tax laws may change, and actual tax consequences will depend on a participant's individual circumstances as well as state and local tax laws. ASC encourages all participants to seek independent tax advice before they participate in the Offering.

For participants purchasing Shares in the Offering tax consequences are deferred until the participant disposes of the Shares. The difference between the sale price and the fair market value on the Purchase Date will be a capital gain or loss, taxable at short-term capital gain rates if the Shares are held 12 months or less and at long-term capital gain rates if the Shares are held longer than 12 months.

Legal Proceedings

From time to time, the Company may become involved in litigation arising in the ordinary course of its business. The company is presently not subject to any material legal proceedings outside of the ordinary course of business except as set forth below:

Management is not aware of any legal proceedings (either presently engaged in or contemplated) by any government authority or other party involving the Company or its properties.

AVAILABLE INFORMATION

ASC will make available to each prospective investor and his/her representative, prior to his/her investing in these Shares, the opportunity to ask questions of and receive answers from the Officers and Directors of ASC concerning the terms and conditions of this offering, ASC, or any other relevant matters, and to obtain any additional information, to the extent that ASC possesses such information or can acquire it without unreasonable effort or expense, necessary to verify the accuracy of the information set forth in this Memorandum.