

BUYING.COM LLC

(A Limited Liability Company Incorporated in the State of Wyoming)

Financial Instruments Offered:	25,000,000 BUY ST-20 Tokens ("BUY Tokens") totaling \$50,500,000
Amounts & Price:	5 Million (5,000,000) BUY Tokens @ \$1.40 each for subscribers until \$7 million has been sold ("Tranche 1")
	5 Million (5,000,000) BUY Tokens @ \$1.80 each for subscribers; period to be determined by Company ("Tranche 2")
	7.5 Million (7,500,000) BUY Tokens @ \$2.20 each for subscribers; period to be determined by Company ("Tranche 3")
	7.5 Million (7,500,000) BUY Tokens @ \$2.40 each for subscribers; period to be determined by Company ("Tranche 4")
Minimum Initial Purchase:	No minimum purchase

CONFIDENTIAL PRIVATE PLACEMENT MEMORANDUM

THE BUY TOKENS HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED, OR THE INVESTMENT COMPANY ACT OF 1940, AS AMENDED, AND HAVE NOT BEEN REGISTERED WITH, OR APPROVED BY, ANY STATE SECURITIES OR BLUE SKY ADMINISTRATOR OR ANY OTHER REGULATORY AUTHORITY. NO SUCH AUTHORITY HAS PASSED UPON OR ENDORSED THE MERITS OF THIS OFFERING OR THE ACCURACY OR ADEQUACY OF THIS CONFIDENTIAL PRIVATE PLACEMENT MEMORANDUM, NOR IS IT INTENDED THAT ANY SUCH AUTHORITY WILL DO SO. ANY REPRESENTATION TO THE CONTRARY IS UNLAWFUL.

THIS CONFIDENTIAL PRIVATE PLACEMENT OFFERING MEMORANDUM (THIS "MEMORANDUM" HAS BEEN PREPARED BY BUYING.COM LLC FOR THE USE BY QUALIFIED PARTIES TO WHOM IT IS OFFERING (THE "OFFERING") THE OPPORTUNITY TO PURCHASE BUY TOKENS. UNLESS THE CONTEXT REQUIRES OTHERWISE IN THIS MEMORANDUM, THE TERMS "BUYING.COM," "THE COMPANY," "WE," "US," AND "OUR" REFER TO BUYING.COM LLC AND ITS AFFILIATES. ALL DOLLAR AMOUNTS SET FORTH REFER TO UNITED STATES DOLLARS.

The date of this Amended Confidential Private Placement Memorandum is May 1, 2019

IMPORTANT DISCLOSURES

This confidential Private Offering Memorandum (the “Memorandum”) has been prepared solely for use by the prospective qualified, accredited purchasers of BUY Tokens to be issued by Buying.com and shall be maintained in strict confidence. Each recipient hereof acknowledges and agrees that (i) the contents of this Memorandum constitute proprietary and confidential information, (ii) Buying.com and its affiliates derive independent economic value from such confidential information not being generally known, and (iii) such confidential information is the subject of reasonable efforts to maintain its secrecy. The recipient further agrees that the contents of this Memorandum are a trade secret, the disclosure of which is likely to cause substantial and irreparable competitive harm to the Company and its affiliates. Any reproduction or distribution of this Memorandum, in whole or in part, or the disclosure of its contents, without the prior written consent of the Company, is prohibited. Each person who has received this Memorandum is deemed to agree to return this Memorandum to the Company upon request. The existence and nature of all conversations regarding the Company and this offering must be kept confidential.

This Memorandum has been prepared in connection with a Regulation S offering of BUY Tokens to qualified non-US investors only. This Memorandum contains a summary of the BUY Tokens and certain other documents referred to herein. However, summaries in this Memorandum do not purport to be complete and are subject to and qualified in their entirety by reference to the actual text of the relevant document, copies of which will be provided to each prospective investor upon request. Each prospective purchaser of BUY Tokens should review these and other documents for complete information concerning their respective rights, privileges and obligations. If any of the terms, conditions or other provisions of this offering or such other documents are inconsistent with or contrary to the descriptions or terms in this Memorandum, the Memorandum shall control. The Company reserves the right to modify the terms of the offering and BUY Tokens, and they are offered subject to the Company’s ability to reject any commitment in whole or in part.

BUY Tokens have not been and will not be registered under the United States Securities Act of 1933, as amended (the “Securities Act”), or any United States state securities laws or the laws of any foreign jurisdiction. BUY Tokens as described in this Memorandum will only be offered and sold to qualified non-US investors under Regulation S under the Securities Act, and other exemptions of similar import in the laws of the states and other jurisdictions where the offering will be made. The Company will not be registered as an investment company under the United States Investment Company Act of 1940, as amended (the “Investment Company Act”). Consequently, parties will not be afforded the protections of the Investment Company Act.

BUY Tokens may be subject to restrictions on transferability and resale. Parties should be aware that they may be required to bear the financial risks of ownership of BUY Tokens for an indefinite period of time.

BUY Tokens are not shares of stock in Buying.com, and no shareholder rights of any kind will accrue to those who acquire BUY Tokens.

Any purchase and continued holding of BUY Tokens involves a high degree of risk, volatility and illiquidity. A prospective purchaser should thoroughly review the confidential information contained herein and carefully consider whether ownership of BUY Tokens is suitable with respect to the purchaser’s financial situation and goals.

No person has been authorized to make any statement concerning the Company or the sale of BUY Tokens discussed herein other than as set forth in this Memorandum, and any such statements, if made, must not be relied upon.

Parties should make their own investigations and evaluations of the Company and BUY Tokens, including the merits and risks involved in the acquisition and ownership of them. Prior to any purchase of BUY Tokens, the Company will give parties the opportunity to ask questions of and receive answers and additional information from it concerning the terms and conditions of this offering and other relevant matters to the extent the Company possesses the same or can acquire it without unreasonable effort or expense. Parties should inform themselves as to the legal requirements applicable to them in respect of the acquisition, holding and disposition of BUY Tokens upon their delivery, and as to the income and other tax consequences to them of such acquisition, holding and disposition.

This Memorandum does not constitute an offer to sell, or a solicitation of an offer to buy, an interest or security in any jurisdiction in which it is unlawful to make such an offer or solicitation. Neither the United States Securities and Exchange Commission nor any other federal, state or foreign regulatory authority has approved purchases of BUY Tokens for anyone. Furthermore, these authorities have not confirmed the accuracy or determined the adequacy of this Memorandum, nor is it intended that they will do so. Any representation to the contrary is a criminal offense.

Purchases of BUY Tokens are denominated in United States dollars (\$) and Parties may tender U.S. dollars, British Pounds Sterling, Euros, Bitcoin and Ether in exchange for BUY Tokens. Such currencies are subject to any fluctuation in the rate of exchange between them and the U.S. Dollar and, in the case of digital assets, the exchange valuations. Such fluctuations may have an adverse effect on the value, price and utility of BUY Tokens.

Cautionary Statements Regarding Forward-Looking Statements

Certain statements in this Memorandum constitute forward-looking statements. When used in this Memorandum, the words “may,” “will,” “should,” “project,” “anticipate,” “believe,” “estimate,” “intend,” “expect,” “continue,” and similar expressions or the negatives thereof are generally intended to identify forward-looking statements. Such forward-looking statements, including the intended actions and performance objectives of the Company, involve known and unknown risks, uncertainties, and other important factors that could cause the actual results, performance, or achievements of the Company to differ materially from any future results, performance, or achievements expressed or implied by such forward-looking statements. No representation or warranty is made as to future performance or such forward-looking statements. All forward-looking statements in this Memorandum speak only as of the date hereof. The Company expressly disclaims any obligation or undertaking to disseminate any updates or revisions to any forward-looking statement contained herein to reflect any change in its expectation with regard thereto or any change in events, conditions, or circumstances on which any such statement is based.

Prospective parties are not to construe this Memorandum as investment, legal, tax, regulatory, financial, accounting or other advice, and this Memorandum is not intended to provide the sole basis for any evaluation of a purchase of BUY Tokens. Prior to purchasing BUY Tokens, a prospective purchaser should consult with its own legal, investment, tax, accounting, and other advisors to determine the potential benefits, burdens, and other consequences of such a purchase.

THIS OFFERING IS LIMITED SOLELY TO QUALIFIED, NON-US INVESTORS IN ACCORDANCE WITH REGULATIONS OF THE SECURITIES ACT. ONLY PERSONS OF ADEQUATE FINANCIAL MEANS WHO HAVE NO NEED FOR PRESENT LIQUIDITY SHOULD CONSIDER PURCHASING BUY TOKENS BECAUSE: (I) A PURCHASE OF BUY TOKENS INVOLVES A NUMBER OF SIGNIFICANT RISKS (SEE "RISK FACTORS"); AND (II) THERE IS NO MARKET FOR BUY TOKENS, AND NONE IS LIKELY TO DEVELOP IN THE REASONABLY FORESEEABLE FUTURE.

Notice to Residents of Australia Only

NO PROSPECTUS, DISCLOSURE DOCUMENT, OFFERING MATERIAL OR ADVERTISEMENT IN RELATION TO THE BUY TOKENS HAS BEEN LODGED WITH THE AUSTRALIAN SECURITIES AND INVESTMENTS COMMISSION OR THE AUSTRALIAN STOCK EXCHANGE LIMITED. ACCORDINGLY, A PERSON MAY NOT (A) MAKE, OFFER OR INVITE APPLICATIONS FOR THE ISSUE, SALE OR PURCHASE OF THE BUY TOKENS WITHIN, TO OR FROM AUSTRALIA (INCLUDING AN OFFER OR INVITATION WHICH IS RECEIVED BY A PERSON IN AUSTRALIA) OR (B) DISTRIBUTE OR PUBLISH THIS INFORMATION MEMORANDUM OR ANY OTHER PROSPECTUS, DISCLOSURE DOCUMENT, OFFERING MATERIAL OR ADVERTISEMENT RELATING TO THE BUY TOKENS IN AUSTRALIA, UNLESS (I) THE MINIMUM AGGREGATE CONSIDERATION PAYABLE BY EACH OFFEREE IS THE U.S. DOLLAR EQUIVALENT OF AT LEAST \$500,000 (DISREGARDING MONEYS LENT BY THE OFFEROR OR ITS ASSOCIATES) OR THE OFFER OTHERWISE DOES NOT REQUIRE DISCLOSURE TO INVESTORS IN ACCORDANCE WITH PART 6D.2 OF THE CORPORATIONS ACT 2001 (CWLTH) OF AUSTRALIA; AND (II) SUCH ACTION COMPLIES WITH ALL APPLICABLE LAWS AND REGULATIONS.

Notice to Residents of Austria Only

THIS OFFERING MEMORANDUM IS CIRCULATED IN AUSTRIA FOR THE SOLE PURPOSE OF PROVIDING INFORMATION ABOUT THE BUY TOKENS TO A LIMITED NUMBER OF SOPHISTICATED INVESTORS IN AUSTRIA. THIS OFFERING MEMORANDUM IS MADE AVAILABLE ON THE CONDITION THAT IT IS SOLELY FOR THE USE OF THE RECIPIENT AS A SOPHISTICATED, POTENTIAL AND INDIVIDUALLY SELECTED INVESTOR AND MAY NOT BE PASSED ON TO ANY OTHER PERSON OR REPRODUCED IN WHOLE OR IN PART. THIS OFFERING MEMORANDUM DOES NOT CONSTITUTE A PUBLIC OFFERING (ÖFFENTLICHES ANGEBOT) IN AUSTRIA AND MUST NOT BE USED IN CONJUNCTION WITH A PUBLIC OFFERING PURSUANT TO THE CAPITAL MARKET ACT (KAPITALMARKTGESETZ) AND/OR THE INVESTMENT FUND ACT (INVESTMENTFONDSGESETZ) IN AUSTRIA. CONSEQUENTLY, NO PUBLIC OFFERS OR PUBLIC SALES MUST BE MADE IN AUSTRIA IN RESPECT OF THE BUY TOKENS. THE BUY TOKENS ARE NOT REGISTERED IN AUSTRIA. IN CASE THE BUY TOKENS ARE QUALIFIED AS SHARES IN A FOREIGN INVESTMENT FUND WITHIN THE MEANING OF THE INVESTMENT FUND ACT, THEY MIGHT BE SUBJECT TO A LESS FAVORABLE TAX TREATMENT THAN SHARES IN INVESTMENT FUNDS ESTABLISHED IN AUSTRIA UNDER THE INVESTMENT FUND ACT. ALL PROSPECTIVE INVESTORS ARE URGED TO SEEK INDEPENDENT TAX ADVICE. THE PLACEMENT AGENT AND ITS AFFILIATES DO NOT GIVE TAX ADVICE.

Notice to Residents of State of Bahrain Only

EACH OF THE ISSUER, ANY INVESTMENT MANAGER, AND ANY PLACEMENT AGENT REPRESENTS AND WARRANTS THAT IT HAS NOT MADE AND WILL NOT MAKE ANY INVITATION TO THE PUBLIC IN THE STATE OF BAHRAIN TO SUBSCRIBE FOR THE BUY TOKENS AND THAT THE DOCUMENT WILL NOT BE ISSUED, PASSED TO, OR MADE AVAILABLE TO THE PUBLIC GENERALLY.

Notice to Residents of Bermuda Only

UNDER BERMUDA LAW IT IS NOT NECESSARY TO PUBLISH OR FILE A PROSPECTUS IN RESPECT OF THE OFFERING BY VIRTUE OF SECTION 26 (1A) OF THE COMPANIES ACT 1981 (THE "COMPANIES ACT"). ACCORDINGLY, THIS OFFERING MEMORANDUM HAS NOT BEEN FILED UNDER THE COMPANIES ACT.

Notice to Residents of Cayman Islands Only

NO INVITATION MAY BE MADE TO THE PUBLIC IN THE CAYMAN ISLANDS TO SUBSCRIBE FOR BUY TOKENS OF THE ISSUER, AND THIS DOCUMENT MAY NOT BE ISSUED OR PASSED TO ANY SUCH PERSON. NOTICE TO RESIDENTS OF FINLAND THIS DOCUMENT HAS BEEN PREPARED FOR PRIVATE INFORMATION PURPOSES OF INTERESTED INVESTORS ONLY. IT MAY NOT BE USED FOR AND SHALL NOT BE DEEMED A PUBLIC OFFERING OF THE BUY TOKENS.

Notice to Residents of China Only

BUY TOKENS ARE NOT BEING OFFERED OR SOLD AND MAY NOT BE OFFERED OR SOLD, DIRECTLY OR INDIRECTLY, WITHIN THE PEOPLE'S REPUBLIC OF CHINA (FOR SUCH PURPOSES, NOT INCLUDING THE HONG KONG AND MACAU SPECIAL ADMINISTRATIVE REGIONS OR TAIWAN), EXCEPT AS PERMITTED BY THE SECURITIES AND OTHER LAWS AND REGULATIONS OF THE PEOPLE'S REPUBLIC OF CHINA.

Notice to Residents of Kingdom of Denmark Only

THE ISSUER AND PROSPECTIVE PLACEMENT AGENTS HAVE AGREED THAT THEY HAVE NOT OFFERED OR SOLD AND WILL NOT OFFER, SELL OR DELIVER ANY BUY TOKENS IN THE KINGDOM OF DENMARK, DIRECTLY OR INDIRECTLY, BY WAY OF PUBLIC OFFER, UNLESS SUCH OFFER, SALE OR DELIVERY IS, OR WAS, IN COMPLIANCE WITH THE DANISH ACT NO. 1072 OF DECEMBER 20, 1995 ON SECURITIES TRADING, CHAPTER 12 ON PROSPECTUSES ON FIRST PUBLIC OFFER OF CERTAIN EXECUTIVE SECURITIES AND ANY EXECUTIVE ORDERS ISSUED IN PURSUANCE THEREOF.

Notice for Residents of Finland Only

THE FINNISH FINANCIAL SUPERVISION AUTHORITY (RAHOITUSTARKASTUS) HAS NOT APPROVED THIS DOCUMENT AND HAS NOT AUTHORIZED ANY OFFERING OF THE SUBSCRIPTION OF THE BUY TOKENS; ACCORDINGLY, THE BUY TOKENS MAY NOT BE OFFERED OR SOLD IN FINLAND OR TO RESIDENTS THEREOF EXCEPT AS PERMITTED BY

FINNISH LAW. THIS DOCUMENT IS STRICTLY FOR PRIVATE USE BY ITS HOLDER AND MAY NOT BE PASSED ON TO THIRD PARTIES.

Notice to Residents of Republic of France Only

THIS OFFERING MEMORANDUM HAS NOT BEEN REGISTERED WITH THE FRENCH AUTORITE DES MARCHES FINANCIERS AND THE BUY TOKENS MAY NOT BE OFFERED OR SOLD, DIRECTLY, OR INDIRECTLY, TO THE PUBLIC IN THE REPUBLIC OF FRANCE NOR MAY THIS OFFERING MEMORANDUM OR ANY OTHER OFFERING MATERIAL BE DISTRIBUTED TO THE PUBLIC IN FRANCE. SUCH OFFERS, SALES AND DISTRIBUTIONS MAY ONLY BE MADE IN FRANCE TO (I) QUALIFIED INVESTORS (INVESTISSEURS QUALIFIÉS) AND/OR (II) A RESTRICTED GROUP OF INVESTORS (CERCLE RESTREINT D'INVESTISSEURS) EACH ACTING FOR THEIR OWN ACCOUNT, ALL AS DEFINED IN ARTICLE 6 OF ORDONNANCE N 67-833 DATED 28 SEPTEMBER 1967 (AS AMENDED) AND DÉCRET NO. 98-880 DATED OCTOBER 1, 1998.

WHERE THE ISSUE OF THE BUY TOKENS IS EFFECTED AS AN EXCEPTION TO THE RULES RELATING TO AN APPEL PUBLIC Á L'ÉPARGNE IN FRANCE (PUBLIC OFFER RULES) BY WAY OF AN OFFER TO A RESTRICTED GROUP OF INVESTORS, SUCH INVESTORS MUST PROVIDE CERTIFICATION AS TO THEIR PERSONAL, PROFESSIONAL OR FAMILY RELATIONSHIP WITH A MEMBER OF THE MANAGEMENT OF THE ISSUER. SUCH CERTIFICATION IS NOT REQUIRED WHERE THE ISSUE OF THE BUY TOKENS IS EFFECTED AS AN EXCEPTION TO SUCH RULES BY WAY OF AN OFFER TO QUALIFIED INVESTORS. PERSONS INTO WHOSE POSSESSION OFFERING MATERIAL COMES MUST INFORM THEMSELVES ABOUT AND OBSERVE ANY SUCH RESTRICTIONS. THIS OFFERING MEMORANDUM AND ANY OTHER MATERIAL RELATED TO THE BUY TOKENS MAY NOT BE DISTRIBUTED OR CAUSED TO BE DISTRIBUTED IN THE REPUBLIC OF FRANCE OTHER THAN TO INVESTORS TO WHOM OFFERS AND SALES OF THE BUY TOKENS IN THE REPUBLIC OF FRANCE MAY BE MADE AS DESCRIBED ABOVE.

Notice to Residents of the Federal Republic of Germany Only

THE ISSUER HAS CONFIRMED THAT IT IS AWARE OF THE FACT THAT NO GERMAN SELLING PROSPECTUS (VERKAUFSPROSPEKT) HAS BEEN OR WILL BE PUBLISHED IN RESPECT OF THE OFFERING AND THAT IT WILL COMPLY WITH THE SECURITIES SELLING PROSPECTUS ACT (THE "ACT") OF THE FEDERAL REPUBLIC OF GERMANY (WERTPAPIER-VERKAUFSPROSPEKTGESTZ). IN PARTICULAR THE ISSUER HAS UNDERTAKEN NOT TO ENGAGE IN PUBLIC OFFERING (OFFENTLICHE ANBIETEN) OR OTHER SELLING ACTIVITIES IN THE FEDERAL REPUBLIC OF GERMANY WITH RESPECT TO ANY BUY TOKENS ISSUED UNDER THE OFFERING OTHERWISE THAN IN ACCORDANCE WITH THE ACT AND ANY OTHER ACT REPLACING OR SUPPLEMENTING THE ACT AND ALL OTHER APPLICABLE LAWS AND REGULATIONS.

Notice for Residents of the Hong Kong Special Administrative Region Only

THE BUY TOKENS MAY NOT BE OFFERED OR SOLD IN HONG KONG, BY MEANS OF ANY DOCUMENT OTHER THAN TO PERSONS WHOSE ORDINARY BUSINESS IT IS TO BUY OR SELL SECURITIES (WHETHER AS PRINCIPAL OR AGENT) OR IN CIRCUMSTANCES WHICH DO NOT CONSTITUTE AN OFFER TO THE PUBLIC WITHIN THE MEANING OF THE

COMPANIES ORDINANCE (CAP 32). UNLESS PERMITTED TO DO SO UNDER THE SECURITIES LAWS OF HONG KONG, YOU MAY NOT ISSUE OR HAVE IN YOUR POSSESSION FOR THE PURPOSES OF ISSUE, AND WILL NOT ISSUE, OR HAVE IN YOUR POSSESSION FOR THE PURPOSES OF ISSUE, ANY ADVERTISEMENT, INVITATION OR DOCUMENT RELATING TO THE BUY TOKENS OTHER THAN WITH RESPECT TO BUY TOKENS INTENDED TO BE DISPOSED OF TO PERSONS OUTSIDE OF HONG KONG OR TO BE DISPOSED OF IN HONG KONG ONLY TO PERSONS WHOSE BUSINESS INVOLVES THE ACQUISITION, DISPOSAL OR HOLDING OF BUY TOKENS, WHETHER AS PRINCIPAL OR AGENT OR IN CIRCUMSTANCES WHICH DO NOT CONSTITUTE AN OFFER TO THE PUBLIC.

Notice to Residents of Israel Only

THIS DOCUMENT WILL BE DISTRIBUTED TO ISRAELI RESIDENTS ONLY IN A MANNER THAT WILL NOT CONSTITUTE AN "OFFER TO THE PUBLIC" IN ACCORDANCE WITH SECTIONS 15 AND 15A OF THE SECURITIES LAW 1968. SPECIFICALLY, THIS DOCUMENT MAY ONLY BE DISTRIBUTED TO INVESTORS OF THE TYPES LISTED IN THE FIRST ADDENDUM OF THE SECURITIES LAW 1968 AND IN ADDITION TO NOT MORE THAN 35 OTHER INVESTORS RESIDENT IN ISRAEL DURING ANY GIVEN 12 MONTH PERIOD.

Notice to Residents of Japan Only

THE BUY TOKENS HAVE NOT BEEN AND WILL NOT BE REGISTERED UNDER THE SECURITIES AND EXCHANGE LAW OF JAPAN (THE "SEL"), AND THE BUY TOKENS MAY NOT BE OFFERED OR SOLD, DIRECTLY OR INDIRECTLY, IN JAPAN OR TO, OR FOR THE BENEFIT OF, ANY RESIDENT OF JAPAN (INCLUDING JAPANESE CORPORATIONS) OR TO OTHERS FOR RE-OFFERING OR RESALE, DIRECTLY OR INDIRECTLY, IN JAPAN OR TO ANY RESIDENT OF JAPAN, EXCEPT THAT THE OFFER AND SALE OF THE BUY TOKENS IN JAPAN MAY BE MADE ONLY THROUGH PRIVATE PLACEMENT SALE IN JAPAN IN ACCORDANCE WITH AN EXEMPTION AVAILABLE UNDER THE SEL AND WITH ALL OTHER APPLICABLE LAWS AND REGULATIONS OF JAPAN. IN THIS CLAUSE, "A RESIDENT/RESIDENTS OF JAPAN" SHALL HAVE THE MEANING AS DEFINED UNDER THE FOREIGN EXCHANGE AND FOREIGN TRADE LAW OF JAPAN.

Notice to Residents of Korea Only

THE ISSUER IS NOT MAKING ANY REPRESENTATION, EXPRESS OR IMPLIED, WITH RESPECT TO THE QUALIFICATION OF THE RECIPIENTS OF THESE MATERIALS FOR THE PURPOSE OF INVESTING IN THE BUY TOKENS UNDER THE LAWS OF KOREA, INCLUDING AND WITHOUT LIMITATION THE FOREIGN EXCHANGE MANAGEMENT LAW AND REGULATIONS THEREUNDER. THE BUY TOKENS HAVE NOT BEEN REGISTERED UNDER THE SECURITIES AND EXCHANGE LAW OF KOREA AND NONE OF THE BUY TOKENS MAY BE OFFERED OR SOLD OR DELIVERED, DIRECTLY OR INDIRECTLY, IN KOREA OR TO ANY RESIDENT OF KOREA EXCEPT PURSUANT TO APPLICABLE LAWS AND REGULATIONS OF KOREA.

Notice to Residents of Singapore Only

THIS OFFERING MEMORANDUM HAS NOT BEEN REGISTERED AS A PROSPECTUS WITH THE MONETARY AUTHORITY OF SINGAPORE. ACCORDINGLY, THIS OFFERING MEMORANDUM AND ANY OTHER DOCUMENT OR MATERIAL IN CONNECTION WITH THE OFFER OR SALE, OR INVITATION FOR SUBSCRIPTION OR PURCHASE, OF THE BUY TOKENS MAY NOT BE CIRCULATED OR DISTRIBUTED, NOR MAY THE BUY TOKENS BE OFFERED OR SOLD, OR BE MADE THE SUBJECT OF AN INVITATION FOR SUBSCRIPTION OR PURCHASE, WHETHER DIRECTLY OR INDIRECTLY, TO PERSONS IN SINGAPORE OTHER THAN (I) TO AN INSTITUTIONAL INVESTOR UNDER SECTION 274 OF THE SECURITIES AND FUTURES ACT, CHAPTER 289 OF SINGAPORE (THE "SFA"), (II) TO A RELEVANT PERSON, OR ANY PERSON PURSUANT TO SECTION 275(1A), AND IN ACCORDANCE WITH THE CONDITIONS, SPECIFIED IN SECTION 275 OF THE SFA OR (III) OTHERWISE PURSUANT TO, AND IN ACCORDANCE WITH THE CONDITIONS OF, ANY OTHER APPLICABLE PROVISION OF THE SFA. WHERE THE BUY TOKENS ARE SUBSCRIBED OR PURCHASED UNDER SECTION 275 BY A RELEVANT PERSON WHICH IS: (A) A CORPORATION (WHICH IS NOT AN ACCREDITED INVESTOR) THE SOLE BUSINESS OF WHICH IS TO HOLD INVESTMENTS AND THE ENTIRE SHARE CAPITAL OF WHICH IS OWNED BY ONE OR MORE INDIVIDUALS, EACH OF WHOM IS AN ACCREDITED INVESTOR; OR (B) A TRUST (WHERE THE TRUSTEE IS NOT AN ACCREDITED INVESTOR) WHOSE SOLE PURPOSE IS TO HOLD INVESTMENTS AND EACH BENEFICIARY IS AN ACCREDITED INVESTOR, SHARES, DEBENTURES AND UNITS OF SHARES AND DEBENTURES OF THAT CORPORATION OR THE BENEFICIARIES' RIGHTS AND INTEREST IN THAT TRUST SHALL NOT BE TRANSFERABLE FOR 6 MONTHS AFTER THAT CORPORATION OR THAT TRUST HAS ACQUIRED THE BUY TOKENS UNDER SECTION 275 EXCEPT: (1) TO AN INSTITUTIONAL INVESTOR UNDER SECTION 274 OF THE SFA OR TO A RELEVANT PERSON, OR ANY PERSON PURSUANT TO SECTION 275(1A), AND IN ACCORDANCE WITH THE CONDITIONS, SPECIFIED IN SECTION 275 OF THE SFA; (2) WHERE NO CONSIDERATION IS GIVEN FOR THE TRANSFER; OR (3) BY OPERATION OF LAW.

Notice to Residents of Switzerland Only

THIS DOCUMENT HAS BEEN PREPARED FOR PRIVATE INFORMATION PURPOSES OF INTERESTED INVESTORS ONLY. IT MAY NOT BE USED FOR AND SHALL NOT BE DEEMED A PUBLIC OFFERING OF THE BUY TOKENS. NO APPLICATION HAS BEEN MADE UNDER SWISS LAW TO PUBLICLY MARKET THE BUY TOKENS IN OR OUT OF SWITZERLAND. THEREFORE, NO PUBLIC OFFER OF THE BUY TOKENS OR PUBLIC DISTRIBUTION OF THIS DOCUMENT MAY BE MADE IN OR OUT OF SWITZERLAND. THIS DOCUMENT IS STRICTLY FOR PRIVATE USE BY ITS HOLDER AND MAY NOT BE PASSED ON TO THIRD PARTIES.

Notice to Residents of Taiwan Only

THE OFFER OF THE BUY TOKENS HAS NOT BEEN AND WILL NOT BE REGISTERED WITH THE SECURITIES AND FUTURES COMMISSION OF THE REPUBLIC OF CHINA PURSUANT TO RELEVANT SECURITIES LAWS AND REGULATIONS AND MAY NOT BE OFFERED OR SOLD WITHIN THE REPUBLIC OF CHINA THROUGH A PUBLIC OFFERING OR IN CIRCUMSTANCE WHICH CONSTITUTES AN OFFER WITHIN THE MEANING OF THE SECURITIES AND EXCHANGE LAW OF THE REPUBLIC OF CHINA THAT REQUIRES A REGISTRATION OR APPROVAL OF THE SECURITIES AND FUTURES COMMISSION OF THE REPUBLIC OF CHINA.

Notice to United Kingdom Residents Only

BUY TOKENS WILL NOT BE OFFERED OR SOLD TO PERSONS IN THE UNITED KINGDOM EXCEPT TO PERSONS WHOSE ORDINARY ACTIVITIES INVOLVE THEM IN ACQUIRING, HOLDING, MANAGING OR DISPOSING OF INVESTMENTS (AS PRINCIPAL OR AGENT) FOR THE PURPOSES OF THEIR BUSINESSES OR OTHERWISE IN CIRCUMSTANCES WHICH HAVE NOT RESULTED AND WILL NOT RESULT IN AN OFFER TO THE PUBLIC IN THE UNITED KINGDOM WITHIN THE MEANING OF THE PUBLIC OFFERS OF SECURITIES REGULATIONS 1995, AS AMENDED, (THE "REGULATIONS"). THE ISSUER HAS COMPLIED AND WILL COMPLY WITH ALL APPLICABLE PROVISIONS OF THE FINANCIAL SERVICES AND MARKET ACT 2000 (THE "FSMA") WITH RESPECT TO ANYTHING DONE BY IT IN RELATION TO ANY BUY TOKENS IN, FROM OR OTHERWISE INVOLVING THE UNITED KINGDOM. THE ISSUER HAS ONLY COMMUNICATED OR CAUSED TO BE COMMUNICATED, AND WILL ONLY COMMUNICATE OR CAUSE TO BE COMMUNICATED, ANY INVITATION OR INDUCEMENT TO ENGAGE IN INVESTMENT ACTIVITY (WITHIN THE MEANING OF SECTION 21 OF THE FSMA) RECEIVED BY IT IN CONNECTION WITH THE ISSUE OR SALE OF ANY BUY TOKENS IN CIRCUMSTANCES IN WHICH SECTION 21(1) OF THE FSMA DOES NOT APPLY TO THE ISSUER.

GENERAL RISK DISCLOSURE FOR ALL PROSPECTIVE PURCHASERS

IN MAKING AN INVESTMENT DECISION, INVESTORS MUST RELY ON THEIR OWN EXAMINATION OF THE ISSUER AND THE TERMS OF THE OFFERING, INCLUDING THE MERITS AND RISKS INVOLVED. THE BUY TOKENS HAVE NOT BEEN RECOMMENDED BY ANY FEDERAL OR STATE SECURITIES COMMISSION OR ANY OTHER REGULATORY AUTHORITY. FURTHERMORE, THE FOREGOING AUTHORITIES HAVE NOT CONFIRMED THE ACCURACY OR DETERMINED THE ADEQUACY OF THIS DOCUMENT. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

Buying.com LLC

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Company Overview

Buying.com believes that it is poised to be a major player in the e-commerce space by bringing about efficiencies in the ecosystem benefiting both the supply and demand sides of the equation. By utilizing state of the art distributed ledger technology (blockchain), Buying.com believes it will provide a new asymmetric advantage that will enable it to bring about market efficiencies which were not available in earlier generation e-commerce platforms.

Buying.com seeks to do this through the following groundbreaking innovations:

- **Micro-distribution:** Buying.com intends to offer decentralization of e-commerce by turning every garage into a distribution center. In addition to distribution centers run by Buying.com, anyone can become a node on the Buying.com network by staking tokens (buy-in) and leveraging existing storage in their garage to become a micro-distribution center. This solves the last mile logistics issue that has plagued e-commerce for the longest time. It is similar to how Airbnb turns every spare room in a home into a hotel room, or how Uber leverages excess driving capacity to turn every automobile into a taxi.
- **Bulk Pricing:** Buying.com seeks to enable online stores & consumers to receive direct from manufacturer pricing through bulk order quotes unlocked by achieving the Minimum Order Quantity (MOQ).
- **Real Time Logistics:** Buying.com intends to leverage blockchain solutions to deliver real-time logistics data, provide transparent smart contract enforced audit trails, integrate PROXEUS, & protect users with data encryption such as the SHA-protocol that will keep information secured. Manufacturers, businesses and consumers will have seamless access to real time shipping data to optimize dropshipping costs provided by a permissionless, public blockchain.
- **Cryptocurrency:** Buying.com has its own cryptocurrency (BUY Tokens) which will be used for transactions on the Company's system.
- **Transparent and Auditable:** The Company will combine the best of blockchains to offer customers a digital ledger that offers fraud-proof solutions and auto-verifies transactions leaving behind a transparent, immutable audit trail.

A significant portion of the proceeds of the Offering, unless otherwise described herein, will be used by the Company to develop the technology supporting the Buying.com Ecosystem (the "Ecosystem") and subsequently to build-out the global network supporting the Ecosystem, as well as operating and business-related expenses. Further information and details on Buying.com may be found in its "white paper," which is available upon request. In the event of any conflict representations in this Memorandum on the one hand, and the "white paper" on the other hand, this Memorandum shall govern.

Principal Terms of the Offering

The summary below describes the principal terms of the BUY Tokens. Certain of the terms and conditions described below are subject to important limitations and exceptions. Prospective parties should review the entirety of this Memorandum and sources cited therein. The summary below is qualified in its entirety by reference to the full text of this Memorandum and is provided for the convenience of others.

Company: Buying.com LLC (“Buying.com” or the “Company”), a Wyoming Limited Liability Company with a registered address of 205 West Main Street, Newcastle, WY 82701.

Assets: **25 Million (25,000,000)** BUY Tokens (each a “BUY Token” and more than one together “BUY Tokens”) issued and delivered to parties (each, a “Purchaser”). Each Purchaser must be qualified as an accredited investor pursuant to Rule 506(c) of Regulation D. All tokens purchased prior to May 1, 2019 shall be subject to a reverse 20:1 split and are incorporated by reference into Tranche 1, *infra*.

Price & Amount **5 Million (5,000,000)** BUY Tokens @ \$1.40 each for subscribers until \$7 million has been sold (“Tranche 1”). Such tokens purchased prior to May 1 are subject to a 20:1 reverse split.

5 Million (5,000,000) BUY Tokens @ \$1.80 each for subscribers; period to be determined by Company (“Tranche 2”)

7.5 Million (7,500,000) BUY Tokens @ \$2.20 each for subscribers; period to be determined by Company (“Tranche 3”)

7.5 Million (7,500,000) BUY Tokens @ \$2.40 each for subscribers; period to be determined by Company (“Tranche 4”)

Estimated Use of Proceeds As of the date of this Memorandum, the estimated use of proceeds is projected to be 38% Marketing, 25% Research & Development, 25% Strategic Acquisitions and Logistics, 10% Administrative, 1% Legal and 1% Contingency.

Form of Payment: U.S. dollars, British Pounds Sterling, Euros, Bitcoin and Ether. BUY Tokens shall be deemed in U.S. dollars, and payments in other currencies shall be valued in U.S. dollars at an exchange ratio equivalent to the volume-weighted average hourly price of such currency across exchanges in the one hour preceding the transfer of such funds into BUY Tokens; provided, however, that in the event that such currency exchanges experience technical issues in such period that affect the accuracy of the volume-weighted average

price, the Company will use its reasonable best efforts to determine the volume-weighted average price of such currency.

Use of Proceeds:

A significant portion of the proceeds of the Offering will be used by the Company to develop the technology supporting the Buying.com Ecosystem (the “Ecosystem”) and subsequently to build-out the global network supporting the Ecosystem, as well as operating and business-related expenses.

Vesting:

Vesting will occur on or about 30 days after September 15, 2018 or as determined by the Company in its sole discretion (the “Closing Date”).

Documentation:

Purchases shall be on the terms and conditions set herein, and which may contain certain representations, warranties and covenants of the Company.

Token Distribution:

50 Million (50,000,000) BUY Tokens will be created. BUY Tokens are intended to be distributed as follows:

(a) **50% (or 25 million)** BUY Tokens will be made available for sale.

(i) Any BUY Tokens that remain unsold as of February 1, 2019 may be burned or sold as a part of Tranche 4 in the sole discretion of the Company unless this offering is extended by the Company.

(b) **15% (or 7.5 million)** BUY Tokens will be allocated to the Company (the “Company Inventory”), for its use as follows:

(i) All of the Company Inventory will remain in a locked state for one year from February 1, 2019 unless otherwise determined by the Company in its sole discretion (the “Crowdsale End Date”).

(ii) Once unlocked, Company reserves the right to use the Company Inventory for any purposes at its sole discretion.

(iii) In no event will the Company sell any BUY Tokens from the Company Inventory before the date that is one year after the Crowdsale End Date.

(c) **7.5% (or 3.75 million)** BUY Tokens will be used to promote adoption of the Ecosystem via rewards and other incentives for participants (the “Incentivization Supply”). Some of the ways in

which Company anticipates using the Incentivization Supply may include:

(i) Early adopters in the form of strategic partners or acquisitions (Manufacturers, Consumers, Logistics Companies (“Partners”) who implement Company’s Decentralized E-Commerce solution will receive free BUY Tokens from the Incentivization Supply, enabling them to pay some fees in BUY Tokens and to benefit from any rise in utility brought about by greater adoption of the Ecosystem.)

(ii) Users may also receive BUY Tokens from the Incentivization Supply. For example, at sign up via a Company supported website, the website owner, a Partner, and new users of BUY Tokens may receive a certain number of BUY Tokens, and users may also receive BUY Tokens for referring new participants to the Ecosystem.

(iii) Company reserves the right to prescribe lockup requirements regarding the Incentivization Supply Tokens distributed to Partners or users.

(d) 15% (or 7.5 million) for the founders and management team. All of these BUY Tokens will remain in a locked state for 1 year from the Crowdsale End Date.

(e) 7.5% (or 3.75 million) for the advisors to the Company retained in connection with this Offering. All of these tokens will remain in a locked state for 1 year from the Crowdsale End Date or otherwise determined in the Company’s sole discretion.

(f) 5% (or 2.5 million) for bounty programs & contingency.

(g) The funds raised in Tranche 1 and Tranche 2 will be set aside to pay for the costs of the sales for those tranches, with such costs including, but not limited to, legal, consulting, and other professional services fees. Any BUY Tokens remaining after the payment of all such costs will be added to the Company Inventory and subject to a minimum of a one-year lock-up. **The reverse split date of May 1, 2019 shall not be used for this calculation for BUY Tokens purchased prior to May 1, 2019.**

RISK FACTORS

*Any acquisition of BUY Tokens involves a **high degree of risk**. You must consider carefully the risks described below, together with all the other information contained in this Memorandum before making a decision to acquire them. The following risks, among others, entail circumstances under which, the Company's business, financial condition, results of operations and prospects could suffer, thus limiting or precluding the use of BUY Tokens for their intended purpose and impairing their value or rendering them completely worthless.*

General Risks Associated with Ownership of BUY Tokens

The Company may not successfully develop, market and launch its intended Ecosystem.

The Ecosystem in which BUY Tokens are intended for use has not yet been developed by the Company and is in development. The Ecosystem will require significant capital funding, expertise of the Company's management, time and effort in order to develop and successfully launch. The Company may have to make changes to the specifications of its proposed Ecosystem or BUY Tokens for any number of legitimate reasons, or the Company may be unable to develop the Ecosystem in a way that realizes those specifications or any form of a functioning network. It is possible that BUY Tokens and the Ecosystem of the Company may not ever be functional as the Company intends, and there may never be an operational BUY Token. While the Company reserves the right to distribute dividends or an equivalent to purchasers of BUY Tokens, there can be no assurances any such distributions can or will ever take place, even if the Company's plans are successful or provide the capital to do so. The Ecosystem or BUY Tokens, if successfully developed and maintained, may also not meet expectations of financially interested parties at the time of purchase or acquisition. Furthermore, despite good faith efforts to develop and launch the Company's Ecosystem and subsequently to develop and maintain it, it is still possible that the Ecosystem will experience malfunctions or otherwise fail to be adequately developed or maintained, which may negatively impact the Company, thus limiting or precluding the use of BUY Tokens for their intended purpose and impairing their value or rendering them completely worthless.

In its sole discretion, the Company intends to deploy the proceeds of this Offering to make significant investments to develop and launch a viable Ecosystem, acquire assets and subsequently to build a network upon which users can realize utility and value. The Company may not have or may not be able to obtain the technical skills and expertise needed to successfully develop the Ecosystem. While the Company has sought to retain and continue to competitively recruit experts, there is a general scarcity of management, technical, scientific, research and marketing personnel with appropriate training to develop and maintain the Company and its intended Ecosystem. If the Company is not successful in its efforts to demonstrate to users the utility and value of its Ecosystem, there may not be sufficient demand for the BUY Tokens. As a result, those who own BUY Tokens may find their value substantially or completely eroded or impaired, thus limiting or precluding their value and utility.

Investments in startups such as the Company involve a high degree of risk. Purchases of tokens such as BUY Tokens may involve an even higher degree of risk.

Financial and operating risks confronting startups are significant. The Company is not immune to these. The e-commerce market in which the Company competes is highly competitive, and there are others who are seeking to develop token-driven e-commerce solutions using blockchain technology. The percentage of start-up companies that survive and prosper is small and is likely smaller for those start-up companies involved in the development and implementation of blockchain technology. Startups often experience unexpected problems in the areas of product development, marketing, financing, and general management, among others, which frequently cannot be solved. In addition, startups may require substantial amounts of financing, which may not be available through institutional private placements, the public markets, banks or otherwise. In addition, e-commerce markets are generally highly regulated and taxed by governmental bodies, and further regulation may render the Company's business objective impossible to achieve or obsolete.

The Company may be forced to cease operations or take actions that result in a dissolution event.

It is possible that, due to any number of reasons, including, but not limited to, an unfavorable fluctuation in the value of cryptographic and fiat currencies, the inability of the Company to establish a viable Ecosystem, untimely entry to market, the utility of BUY Tokens, the failure of commercial relationships, or intellectual property ownership challenges, the Company may no longer be viable to operate. Thus, the Company may dissolve or take actions that result in a dissolution event, which may render BUY Tokens worthless.

The tax treatment of BUY Tokens and their distribution is uncertain and there may be adverse tax consequences for purchasers and others upon certain future events.

The tax characterization of BUY Tokens is uncertain, and each Purchaser must seek its own tax advice in connection with any acquisition, disposition and continued ownership of BUY Tokens. Any acquisition of BUY Tokens may result in adverse tax consequences to a Purchaser, including withholding taxes, income taxes and tax reporting requirements. Each Purchaser should consult with and must rely upon the advice of its own professional tax advisors with respect to the United States and non-U.S. tax treatment of an acquisition of BUY Tokens.

Defects or disruptions in the Company's services could diminish demand for its services and subject it to substantial liability.

Because e-commerce services are complex, The Company may have technical errors or defects that could result in unanticipated downtime and harm to the Company's reputation and its business. In addition, the Company's services may be used in unanticipated ways that may cause a disruption in services for others. Any errors, defects, disruptions in service or other performance problems could hurt the Company's reputation and may cause damage to its end-users and its business. As a result, people could elect to not utilize the Ecosystem that the Company intends to develop, thus substantially impairing or completely eroding the value and utility of BUY Tokens.

Any interruptions or delays in services from third-parties, including data center hosting facilities, cloud computing platform providers and other hardware and software vendors, or from the Company's inability to adequately plan for and manage service interruptions or infrastructure capacity requirements, could impair and harm its business and end-users.

The Company may rely on computer hardware purchased or leased from, software licensed from, and cloud computing platforms provided by, third parties to facilitate the Company's Ecosystem, including database software, hardware and data from a variety of vendors. Any damage to, or failure of these systems generally, including the systems of third-party platform providers, could result in interruptions in the Company's services, thus substantially impairing or completely eroding the value and utility of BUY Tokens. Such interruptions may cause end-users to terminate use of the Company's services. The Company will be harmed if others believe its services are unreliable.

The Company intends to implement a range of disaster recovery and business continuity arrangements. Certain of these arrangements may be served through alternate facilities or arrangements. The Company does not control the operation of any of these facilities, and they may be vulnerable to damage or interruption from earthquakes, floods, fires, power loss, telecommunications failures and similar events. They may also be subject to break-ins, sabotage, intentional acts of vandalism and similar misconduct, as well as local administrative actions, changes to legal or permitting requirements and litigation to stop, limit or delay operation. Despite precautions taken at these facilities, such as disaster recovery and business continuity arrangements, the occurrence of a natural disaster or an act of terrorism, a decision to close these facilities without adequate notice or other unanticipated problems at these facilities could result in lengthy interruptions in the Company's services, thus substantially impairing or completely eroding the value and utility of BUY Tokens.

Hardware, software, data and cloud computing platforms may not continue to be available at reasonable prices, on commercially reasonable terms or at all. Any loss of the right to use any of these hardware, software or cloud computing platforms could significantly increase the Company's expenses and otherwise result in delays in the provisioning of its services until equivalent technology is either developed or, if available, is identified and obtained through purchase or license and thereafter integrated into the Company's services.

If the Company were to experience significant strains on its data capacity, customers could experience performance degradation or service outages that may subject the Company to financial liabilities, result in customer losses and harm its business.

Privacy concerns and laws such as the European Union's General Data Protection Regulation, evolving regulation of cloud computing, cross-border data transfer restrictions and other domestic or foreign regulations may limit the use and adoption of the Company's services and adversely affect its business.

Regulation related to the provision of services over the Internet is evolving, as federal, state and foreign governments continue to adopt new, or modify existing, laws and regulations addressing data privacy and the collection, processing, storage, transfer and use of data. In some cases, new data privacy laws and regulations, such as the European Union's ("EU") General Data Protection Regulation that took effect in May 2018 and an amended Act on the Protection of

Personal Information in Japan, may impose new obligations directly on Buying.com to the extent it is a data controller and a data processor, as well as on many of the Company's end-users who may utilize sources of product from outside of their home jurisdiction. These new laws may require it to make changes to the Company's services to enable Buying.com and its intended Ecosystem to meet these new legal requirements and may also increase the Company's potential liability exposure through higher potential penalties for non-compliance. Further, laws such as the European Union's proposed e-Privacy Regulation are increasingly aimed at the use of personal information. These new or proposed laws and regulations are subject to differing interpretations and may be inconsistent among jurisdictions. These and other requirements could reduce demand for the Company's services, require it to take on more onerous obligations in the Company's contracts, restrict the Company's ability process data or, in some cases, impact the Company's ability to offer the Company's services in certain locations or the Company's customers' ability to deploy the Company's solutions globally. For example, ongoing legal challenges in Europe to the mechanisms allowing companies to transfer personal data from the European Economic Area to the United States could result in further limitations on the ability to transfer data across borders, particularly if governments are unable or unwilling to reach new or maintain existing agreements that support cross-border data transfers, such as the EU-U.S. and Swiss-U.S. Privacy Shield framework. Additionally, certain countries have passed or are considering passing laws requiring local data residency. The costs of compliance with, and other burdens imposed by, privacy laws, regulations and standards may limit the use and adoption of the Company's Ecosystem, reduce overall demand for the Company's services, make it more difficult to meet expectations from or commitments to customers, lead to significant fines, penalties or liabilities for noncompliance, any of which could harm the Company's business and thus substantially impair or completely erode the value and utility of BUY Tokens.

In addition to government activity, privacy advocacy and other industry groups have established or may establish new self-regulatory standards that may place additional burdens on the Company's ability to conduct business. The inability of the Company to maintain these standards could adversely affect its ability to provide e-commerce solutions to certain customers and could harm the Company's business, and thus substantially impair or completely erode the value and utility of BUY Tokens.

Industry-specific regulation and other requirements and standards are evolving, and unfavorable industry-specific laws, regulations, interpretive positions or standards could harm the Company's business.

The Company's targeted adopters and end-users conduct business in a variety of industries. Regulators in certain industries have adopted and may in the future adopt regulations or interpretive positions regarding services such as those to be provided by the Ecosystem. The costs of compliance with, and other burdens imposed by, industry-specific laws, regulations and interpretive positions may limit the Company's customers' use and adoption of the Company's Ecosystem. Compliance with these regulations may also require it to devote greater resources to support certain adopters and end-users that the Company may not have or the ability to acquire, thus substantially impairing or completely eroding the value and utility of BUY Tokens.

Further, in some cases, industry-specific laws, regulations or interpretive positions may also apply directly to the Company if it is deemed a service provider. The interpretation of many of these statutes, regulations, and rulings is evolving in the courts and administrative agencies and an

inability to comply may have an adverse impact on the Company's business and results. Any failure or perceived failure to comply with such requirements could have an adverse impact on the Company's business, and thus substantially impair or completely erode the value and utility of BUY Tokens.

If the Company is unable to scale its operations and increase productivity, the Company may not be able to successfully implement its business plan.

The Company's success will depend in part upon the ability of the Company's senior management to manage its projected growth of the Ecosystem effectively. To do so, the Company must continue to increase the productivity of its existing employees and to hire, train and manage new employees as needed. To manage the expected domestic and international growth of the Company's operations and personnel, it will need to continue to improve operational, financial and management controls, its reporting systems and procedures and utilization of real estate. If the Company fails to successfully scale its operations and increase productivity, the Company may be unable to execute its business plan, which may substantially impair or completely erode the value and utility of BUY Tokens.

The Company's ability to deliver its services is dependent on the development and maintenance of the infrastructure of the Internet by third parties.

The Internet's infrastructure is comprised of many different networks and services that are highly fragmented and distributed by design. This infrastructure is run by a series of independent third-party organizations that work together to provide the infrastructure and supporting services of the Internet under the governance of the Internet Corporation for Assigned Numbers and Names (ICANN) and the Internet Assigned Numbers Authority (IANA), now under the stewardship of ICANN.

The Internet has experienced a variety of outages and other delays because of damages to portions of its infrastructure, denial-of-service attacks or related cyber incidents, and it could face outages and delays in the future. These outages and delays could reduce the level of Internet usage or result in fragmentation of the Internet, resulting in multiple separate Internets. These scenarios are not under the Company's control and could reduce the availability of the Internet to the Company and its customers for delivery of Internet-based services. Any resulting interruptions in the Company's services or the ability of its customers to access services could result in a loss of potential or existing customers and harm the Company's business, and thus substantially impair or completely erode the value and utility of BUY Tokens.

In addition, certain countries have implemented (or may implement) legislative and technological actions that either do or can effectively regulate access to the Internet, including the ability of Internet Service Providers to limit access to specific websites or content. These actions could potentially limit or interrupt access to the Company's services from certain countries or Internet Service Providers, impede the Company's growth, result in the loss of potential or existing customers and harm its business, and thus substantially impair or completely erode the value and utility of BUY Tokens.

The Company's operating results are likely to fluctuate.

Important factors that may cause the Company's revenues, operating results and cash flows to fluctuate include:

- the Company's ability to retain and increase users of the Ecosystem and satisfy their requirements;
- the Company's ability to retain and increase users of the Ecosystem and satisfy their requirements;
- the Company's ability to realize benefits from strategic partnerships, acquisitions or investments;
- general economic conditions, which may adversely affect usage rates;
- variations in the revenue mix of the Company's services and respective growth rates;
- general economic conditions, which may adversely affect usage rates;
- changes in terms of contracts, whether initiated by the Company or because of competition;
- changes in payment methods, terms and the timing of such payments, including the use or obsolescence of digital currency media;
- changes in foreign currency or cryptocurrency exchange rates;
- the amount and timing of operating costs and capital expenditures related to the operations and expansion of the Company's business;
- expenses related to significant, unusual or discrete events;
- extraordinary expenses such as litigation or other dispute-related settlement payments;
- income tax effects, including the impact of changes in U.S. federal and state and international tax laws applicable to the Company's business and use of blockchain-related media for payment;
- technical difficulties or interruptions in the Company's services;
- Market conditions, particularly sudden changes, in the financial and digital currency markets, which may impact the value of and liquidity of BUY Tokens;
- evolving regulations of computing and cross-border data transfer restrictions and similar regulations; and
- regulatory compliance costs.

Many of these factors are outside of the Company's control, and the occurrence of one or more of them might cause the value and utility of BUY Tokens to be substantially impaired or completely eroded.

The Company may in the future be sued by third parties for various claims including alleged infringement of proprietary rights.

The Internet industries are characterized by the existence of a large number of patents, trademarks and copyrights and by frequent litigation based on allegations of infringement or other violations of intellectual property rights. While the Company has not been the subject of such actions, it may in the future be sued by third parties for alleged infringement of their claimed proprietary rights. The Company's technologies may be subject to injunction if they are found to infringe the rights of a third-party or it may be required to pay damages, or both.

The outcome of any claims or litigation, regardless of the merits, is inherently uncertain. Any claims and lawsuits, and the disposition of such claims and lawsuits, whether through settlement or licensing discussions, or litigation, could be time-consuming and expensive to resolve, divert management attention from executing the Company's business plan, result in efforts to enjoin the Company's activities, lead to attempts on the part of other parties to pursue similar claims and, in the case of intellectual property claims, require the Company to change its technology, change the Company's business practices, pay monetary damages or enter into short- or long-term royalty or licensing agreements.

Any adverse determination related to intellectual property claims or other litigation could prevent the Company that from offering its services to others could adversely affect the Company, thus substantially impairing or completely eroding the value and utility of BUY Tokens.

Any failure to protect the Company's intellectual property rights could impair its ability to protect our proprietary technology and brand, cause significant expenses and harm the Company's business.

If the Company fails to protect its intellectual property rights adequately, competitors may gain access to the Company's technology, affecting its brand and thus causing the Company to incur significant expenses and harming its business. Any of the Company's intellectual property rights may be challenged by others or invalidated through administrative process or litigation. The Company may be unable to obtain patent protection for the technology covered in the Company's patent applications or the patent protection may not be obtained quickly enough to meet the Company's business needs. Furthermore, legal standards relating to the validity, enforceability and scope of protection of intellectual property rights are uncertain, and the Company also may face proposals to change the scope of protection for some intellectual property rights in the U.S. Accordingly, despite the Company's efforts, it may be unable to prevent third parties from using its intellectual property.

The Company may also be required to spend significant resources and expense to monitor and protect its intellectual property rights. The Company may initiate claims or litigation against third parties for infringement of its proprietary rights or to establish the validity of its proprietary rights. If the Company fails to protect its intellectual property rights, it could impact the Company's

ability to protect its technology and brand. Furthermore, any litigation, notwithstanding whether it is resolved in the Company's favor, could result in significant expense, cause diversions of time and resources and harm the Company's business, and thus substantially impair or completely erode the value and utility of BUY Tokens.

The Company may lose key members of the Company's management team or development and operations personnel and may be unable to attract and retain employees needed to support the growth of the Ecosystem.

The Company's success depends substantially upon the continued services of its executive officers and other key members of management. From time to time, there may be changes in the Company's executive management team resulting from the hiring or departure of executives. Such changes in the Company's executive management team may be disruptive to its business. The Company is also substantially dependent on the continued service of its existing development and operations personnel because of the complexity of the Company's business plan and its related services and technologies. The loss of one or more of the Company's key employees or groups could seriously harm its business and thus substantially impair or completely erode the value and utility of BUY Tokens.

In the e-commerce industry, there is also substantial and continuous competition for personnel. The Company may not be successful in attracting and retaining qualified personnel. The Company may expect to experience difficulty in hiring and retaining highly skilled employees with appropriate qualifications from within the e-commerce industry with technical experience. These difficulties may be amplified by evolving restrictions on immigration, travel or availability of visas for skilled technology workers. If the Company fails to attract new personnel or fail to retain and motivate the Company's current personnel, its business model and future growth prospects could be severely harmed, and thus substantially impair or completely erode the value and utility of BUY Tokens.

Any failure in the Company's delivery of high-quality technical support services may adversely affect its relationships with customers and financial results.

Any failure to maintain high-quality technical support, or a market perception that the Company does not maintain high-quality support, could adversely affect the Company's reputation and its business, thus substantially impairing or completely eroding the value and utility of BUY Tokens.

Natural disasters and other events beyond the Company's control could materially adversely affect it.

To the extent not previously discussed herein, natural disasters or other catastrophic events may cause damage or disruption to the Company's operations at its headquarters or branches on-site. The Company's operations are subject to interruption by natural disasters such as hurricanes, power shortages, pandemics and other events beyond the Company's control. Although the Company maintains crisis management and disaster response plans, such events could make it difficult or impossible for it to deliver the Company's services, thus substantially impairing or completely eroding the value and utility of BUY Tokens.

Risks associated with the BUY Tokens and the Company's Proposed Ecosystem

The Company's Ecosystem may not be widely adopted and may have limited users.

It is possible that the Company's Ecosystem will not be used by a large number of individuals, companies and other entities, or that there will be limited public interest in the creation and development of its financial ecosystems. Such a lack of use or interest could negatively impact the development of the Company's Ecosystem and therefore substantially impair or completely erode the potential utility and value and utility of BUY Tokens.

Alternative networks may be established that compete with or are more widely used than the Company's Ecosystem.

It is possible that alternative networks could be established that utilize the same or similar open source code and protocol underlying the Company's Ecosystem and attempt to facilitate services that are materially similar to the Company's Ecosystem. The Company's Ecosystem may be unable to compete with these alternative networks, which could substantially impair or completely erode the potential utility and value and utility of BUY Tokens and the Company's Ecosystem.

Cyber-risks and the lack of an efficient insurance market for such risks may substantially impair or completely erode the utility and value of BUY Tokens.

The Company's Ecosystem may be the target of malicious cyber-attacks or may contain exploitable flaws in its underlying code, which may result in security breaches and the loss or theft of BUY Tokens. If the Company's Ecosystem's security is compromised or if the Company's Ecosystem is subjected to attacks that frustrate or thwart the Company's users' ability to access the Company's Ecosystem, BUY Tokens, their Ecosystem products and services, those users may cut back on or stop using the Ecosystem altogether, which could seriously curtail the utilization of BUY Tokens and irreparably erode the value and utility of BUY Tokens.

The Company's structural foundation, software applications and other interfaces or applications are still in an early development stage and are unproven, and there can be no assurances that the Company's operations and thus the creating, transfer or storage of BUY Tokens will be uninterrupted or fully secure, which may result in a complete loss of users' BUY Tokens or an unwillingness of users to access, adopt and utilize the Company's Ecosystem. Further, the Company's Ecosystem may also be the target of malicious attacks seeking to identify and exploit weaknesses in its software, which may result in the loss or theft of BUY Tokens whether held by the Company or others. For example, if the Company is subject to unknown and known security attacks (such as double-spend attacks, 51% attacks, or other malicious attacks), this may materially and adversely affect the Company's Ecosystem, and thus substantially impair or completely erode the potential utility and value and utility of BUY Tokens.

Further, the insurance market for cyber-risks is nascent, shallow, expensive and undeveloped to a degree that risk coverage for these events may be impracticable for the Company to obtain. Even should such an insurance market develop, there can be no assurance that the Company will obtain insurance for cyber-risks. As such, those who seek to acquire BUY Tokens may not rely on any representations that the Company or any of its officers, directors or advisors

have or in the future may have insurance to cover cyber-risks or business interruptions related to such risks.

Risks related to blockchain technologies and digital assets

The regulatory regime governing the blockchain technologies, cryptocurrencies, tokens and token offerings is uncertain, and new regulations or policies may materially adversely affect the development of the Company and BUY Tokens.

Regulation of tokens and token offerings such as this, cryptocurrencies, blockchain technologies, and cryptocurrency exchanges currently is undeveloped and likely to rapidly evolve, varies significantly among international, federal, state and local jurisdictions and is subject to significant uncertainty. Various legislative and executive bodies in the United States and in other countries may in the future, adopt laws, regulations, guidance, or other actions, which may severely impact the development and growth of the Company and the adoption and utility of BUY Tokens. Failure by the Company or certain users of its Ecosystem to comply with any laws, rules and regulations, some of which may not exist yet or are subject to interpretation and may be subject to change, could result in a variety of adverse consequences, including civil penalties and fines, all of which may affect the operations of the Company and thus the utility of BUY Tokens.

As blockchain networks and blockchain assets have grown in popularity and in market size, federal and state agencies have begun to take interest in, and in some cases regulate, their use and operation.

The Company is incorporated in, and intends to transact business in Wyoming, which has comparatively progressive laws regarding blockchain and cryptocurrency currently at odds with laws of other states, including laws concerning money transmitter registration and licensing. Other states within the United States, however, do not have legislation similar to Wyoming, and it is unknown if other states will honor or recognize cryptocurrency and blockchain transactions from sources within Wyoming or other states that may enact similar legislation. For example, state regulators like the New York Department of Financial Services have created comparatively burdensome licensing frameworks for cryptocurrency and related blockchain technologies. Others, such as Texas, have published guidance on how their existing regulatory regimes apply to virtual currencies. Some states, like New Hampshire, North Carolina, and Washington, have amended their state's statutes to include virtual currencies into existing licensing regimes. Other states have rendered little or no guidance on these matters. As such, there can be no assurances that Wyoming's legislation or that of any other state will continue in effect for as long as the Company exists, or that other states will adopt or implement favorable regulation or legislation that would facilitate the utilization of BUY Tokens by others.

Treatment of virtual currencies continues to evolve under federal law as well. The Department of the Treasury, the United States Securities Exchange Commission (SEC), and the Commodity Futures Trading Commission (CFTC), for example, have published guidance on the treatment of virtual currencies and similar instruments such as tokens. The Internal Revenue Service released guidance treating virtual currency as property that is not currency for federal income tax purposes, although there is no indication yet whether other courts or federal or state regulators will follow this classification. Both federal and state agencies have instituted enforcement actions against those violating their interpretation of existing laws. The Company

may not be able to implement the Ecosystem in certain areas, if at all, due to changes in such laws and regulations, thus substantially impairing or completely eroding the value and utility of BUY Tokens.

Further, the regulation of non-currency use of blockchain assets is also uncertain. The CFTC has publicly taken the position that certain blockchain assets are commodities, and the SEC has issued a public report stating federal securities laws require treating some blockchain assets as securities. To the extent that a domestic government or quasi-governmental agency exerts regulatory authority over a blockchain network or asset, the Company may be materially and adversely affected, and thus substantially impairing or completely eroding the potential utility and value and utility of BUY Tokens.

Blockchain networks also face an uncertain regulatory landscape in many foreign jurisdictions such as the European Union, China and Russia. Various foreign jurisdictions may, in the near future, adopt laws, regulations or directives that affect the Ecosystem of the Company. Such laws, regulations or directives may conflict with those of the United States or may directly and negatively impact the Company's business. The effect of any future regulatory changes is impossible to predict, but such changes could be substantial and materially adverse to the development and growth of the Company and the adoption and utility of BUY Tokens.

New or changing laws and regulations or interpretations of other laws and regulations, in the United States and other jurisdictions, may also materially and adversely impact the value of the currency in which BUY Tokens may be exchanged, the liquidity of BUY Tokens, and the structure, rights and transferability of BUY Tokens.

The Offering may be subject to registration under the Securities Exchange Act of 1934 if the Company has assets above \$10 million and if more than 2,000 subscribers participate in the Offering.

Companies with total assets above \$10 million and more than 2,000 holders of record of its equity securities, or 500 holders of record of its equity securities who are not accredited parties, must register that class of equity securities with the SEC under the Exchange Act. With the capital raised from the Offering, the Company may surpass \$10 million in assets. Furthermore, the BUY Tokens are likely considered a security under U.S. securities law and because there is the possibility that this Offering may surpass 2,000 Parties, the Company may have more than 2,000 holders of record following the Offering. It is thus possible that the BUY Token is not an equity security even if it is deemed a security. If these two conditions are met then the Company will have to register this Offering with the SEC, which will be a laborious and expensive process. If such registration takes place, much of the information regarding this Offering will be available to the public.

The Company may only have limited control over its affairs.

The Company will rely on technologies that depend on a network of computers to run certain software programs. Because of this decentralized model, the Company has limited control over transactions which may ultimately use BUY Tokens. Further, the use and implementation of technology underlying the BUY Tokens themselves is relatively new and evolving, and thus cannot provide the degrees of certainty and control associated with other financial instruments.

In addition, Purchasers **are not and will not** be entitled to vote or be deemed the holder of capital stock of the Company for any purpose, nor will anything be construed to confer on Purchasers any rights of a stockholder of the Company or any right to vote for the election of directors or upon any matter submitted to stockholders at any meeting thereof, directly or derivatively, or to give or withhold consent to any corporate action or to receive notice of meetings, or to be entitled to or receive any anti-dilution rights, subscription rights or similar rights.

There are substantial actual and inherent conflicts of interest when certain individuals involved in the development of the Company and BUY Tokens may encounter potential conflicts of interest, such that said party may avoid a loss, or even realize a gain, when Purchasers and others may find the value of BUY Tokens impaired or diminished.

There may be occasions when certain individuals involved in the development of the Company may encounter potential conflicts of interest in connection with this Offering, such that said party may avoid a loss, or even realize a gain, when Purchasers and others may find the value of BUY Tokens impaired or diminished. Officers, directors and advisors of the Company may choose to be involved or continue to be involved in other ventures and professions, thus diverting time that could be spent developing the Company and its Ecosystem. Parties involved in the development of the Company who own BUY Tokens may also have conflicting investment, tax, and other interests. Decisions made by the key employees of the Company on such matters may thus not be beneficial to Purchasers and others with interests in BUY Tokens.

Purchasers and others will lack information for monitoring the value of BUY Tokens.

The Company is privately held and may engage in transactions with its affiliates and other related parties. Purchasers and others may not be able to obtain all information regarding the Company on a timely basis or at all and will have no statutory rights under governing corporate laws to make demand upon the Company for such information as if they were shareholders (which they are not). It is thus possible that Purchasers and others may not be aware on a timely basis of material adverse changes that have occurred with respect to the financial condition of the Company or the utility of BUY Tokens. Because of these difficulties, as well as other uncertainties, Purchasers and others may not have sufficient information regarding the Company, if at all.

The Company has no operating history.

BUY Tokens are newly formed tokens and the Company has no operating history. While officers, directors and advisors of the Company may have business experience or expertise in e-commerce, they have not previously operated a scaled business similar to that of the intended purpose of the Company. The Company's lack of operating experience in the distribution and e-commerce industries may make it difficult to forecast and evaluate future prospects. If the Company is unable to execute its business strategy as a result of any inability to effectively manage its business for any reason, the Company's prospects, financial condition and operating results may be harmed.

Thus, ownership of BUY Tokens should be evaluated on the basis that the Company or any third party's assessment of the prospects of the Company and BUY Tokens may not prove accurate, and that the Company may not obtain some or all its stated objectives. Past performance of the Company, education and business experience of principals or others affiliated with the Company,

or any similar token or the BUY Token itself, among other things, are not and cannot be under any circumstances whatsoever predictive of future results.

The Company may not retain independent, ongoing legal and accounting assistance.

The Company currently does not intend to hire an independent auditor for assistance in the management of its financial affairs. Further, any legal counsel retained by the Company acts on behalf of the Company at its instruction and not Purchasers. In the event Purchasers pursue any legal action against the Company, legal counsel for the Company will not represent Purchasers. In the event of a conflict between officers and directors of the Company on the one hand, and the Company on the other hand, legal counsel for the Company will not represent the officers and directors.

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The Company has used several parties to independently prepare documents related to the placement of BUY Tokens, and these documents may not be uniform in their terms and conditions.

The Company has determined to utilize several different legal and other professionals separately and independently in the preparation of documents utilized in connection with the placement of BUY Tokens. In doing so, the Company has expressly undertaken the risk that this Memorandum and other documents may well contradict or render ineffective certain terms and conditions of other documents utilized in the placement of BUY Tokens, given that the preparing parties may not have been involved in the preparation of documents other than those requested by the Company. While the Company believes that this Memorandum shall govern any conflicting terms and conditions in other documents, there can be no assurance that a finder of fact may agree with the Company and instead interpret and apply conditions to this placement unfavorable to those who seek acquire BUY Tokens.

If the Company is unable to satisfy data protection, security, privacy, and other government and industry specific requirements, its growth may be impaired.

To the extent not previously discussed, there are several data protection, security, privacy and other government- and industry-specific requirements, including those that require companies to notify individuals of data security incidents involving certain types of personal data. Security compromises could harm the Company's reputation, erode user confidence in the effectiveness of

its security measures, negatively impact its ability to attract new users, or cause existing users to stop using BUY Tokens, thus impairing or diminishing their value and utility.

The further development and acceptance of blockchain networks which are a part of a new and rapidly changing industry are subject to a variety of factors that are difficult to evaluate. The slowing or stopping of the development or acceptance of blockchain networks and blockchain assets would have an adverse material effect on the successful development of the Company and the adoption of BUY Tokens.

The growth of the blockchain industry in general, as well as the blockchain networks with which the Company and BUY Tokens will rely and interact, is subject to a very high degree of uncertainty. The factors affecting the further development of the cryptocurrency industry, as well as blockchain networks, include, without limitation:

- Worldwide growth in the adoption and use of blockchain technologies;
- Government and quasi-government regulation of blockchain assets and their use, or restrictions on or regulation of access to and operation of blockchain networks or similar systems;
- The maintenance and development of the open-source software protocol of blockchain networks;
- Changes in consumer demographics and public tastes and preferences;
- Costs of power and electricity which are required to operate computer systems which will be used to process blockchain or cryptocurrency transactions;
- The availability and popularity of other forms or methods of buying and selling goods and services, or trading assets including new means of using fiat currencies or existing networks; or
- General economic conditions and the regulatory environment relating to cryptocurrencies.

The prices of blockchain assets are extremely volatile. Fluctuations in the prices of digital assets could materially and adversely affect the Company's business, and thus BUY Tokens may also be subject to significant price volatility.

The prices of blockchain assets such as Bitcoin have historically been subject to dramatic fluctuations and are highly volatile, and thus the value and utility of BUY Tokens may also be highly volatile, if not more volatile. Several factors may influence the perceived and actual value and utility of BUY Tokens, including, but not limited to:

- Global blockchain asset supply;
- Global blockchain asset demand, which can be influenced by the growth of retail merchants' and commercial businesses' acceptance of blockchain assets like

cryptocurrencies as payment for goods and services, the security of online blockchain asset exchanges and digital wallets that hold blockchain assets, the perception that the use and holding of blockchain assets is safe and secure, and the regulatory restrictions on their use;

- Parties' expectations with respect to the rate of inflation;
- Changes in the software, software requirements or hardware requirements for usage of BUY Tokens;
- Changes in the rights, obligations, incentives, or rewards for the various participants in the Company's Ecosystem;
- Interest rates;
- Currency exchange rates, including the rates at which digital assets may be exchanged for fiat currencies;
- Fiat currency withdrawal and deposit policies of blockchain asset exchanges on which BUY Tokens may be traded and liquidity on such exchanges;
- Interruptions in service from or failures of major blockchain asset exchanges on which BUY Tokens may be traded;
- Investment and trading activities of large parties, including private and registered funds, that may directly or indirectly invest in the Company, BUY Tokens or other blockchain assets;
- Monetary policies of governments, trade restrictions, currency devaluations and revaluations;
- Regulatory measures, if any, that affect the use of blockchain assets such as BUY Tokens;
- The maintenance and development of the software protocol of the Company's Ecosystem;
- Global or regional political, economic or financial events and situations; and/or
- Expectations within the Company, among users of BUY Tokens or owners of other blockchain assets that the value and utility of BUY Tokens and/or other blockchain assets will soon change.

A decrease in the price of a single blockchain asset may cause volatility in the entire blockchain asset industry and may affect other blockchain assets including BUY Tokens. For example, a security breach that affects investor or user confidence in Bitcoin may affect the industry and may also cause the value and utility of BUY Tokens and other blockchain assets to diminish or completely erode due to, among other things, decreased utility.

Specific Investment Risks Related to E-commerce

The business of retail and wholesale distribution is affected by economic and business risks that are largely beyond the Company's control.

The e-commerce and distribution business is highly cyclical, and thus business of the Company will be dependent on a number of factors that may have a negative impact on its operations, many of which are beyond its control. A substantial portion of the Company's revenue is expected to be derived from the distribution of general merchandise and consumer products goods to parties that will be competing with significantly larger entities with more infrastructure and financial resources. As such, the value and utility of BUY Tokens may be largely dependent on consumer spending and retail sales and thus be more susceptible to trends in unemployment and retail sales than financial instruments that are not exposed to this concentration. Such adverse factors may substantially impair or completely erode the value and utility of BUY Tokens.

The Company believes that some of the most significant factors beyond its control that may negatively impact its operating results are economic changes that generally affect consumer supply and demand, such as:

- recessionary economic cycles, such as the period from 2007 to 2009;
- changes in inventory levels of the Company's intended distributors, including shrinking product/package sizes, and in the availability of funding for their working capital;
- shortages of logistical options such as trucking, rail and maritime means of carriage;
- compliance with an ongoing regulatory environment;
- excess product for distribution in comparison with shipping demand; and
- downturns in customers' business cycles, which may be caused by declines in consumer spending.

The risks associated with these factors may be heightened when the United States economy is weakened. Some of the principal risks during such times are as follows:

- low overall demand levels, which ultimately affect the distribution of goods;
- credit issues and cash flow problems; and
- changing demand patterns resulting from redesigned supply chains.

Further, a prolonged recession or general economic instability could result in material, adverse effects upon business of the Company, and may impair or erode the value and utility of BUY Tokens.

The Company may also be subject to cost increases outside its control that could materially affect the value and utility of BUY Tokens. Such cost increases may include, but are not limited to,

fuel and energy rates, tolls, license and registration fees, insurance premiums, regulations, equipment and related maintenance costs and healthcare and other benefits. The Company cannot predict whether, or in what form, any such cost increase or event could occur.

In addition, events outside of the Company's control, such as strikes or other work stoppages at a port, border or other shipping location, weather, actual or threatened armed conflicts or terrorist attacks, efforts to combat terrorism, military action against a foreign state or group located in a foreign state or heightened security requirements could lead to reduced economic demand, reduced availability of credit or temporary closing of shipping locations or United States borders. Such events or enhanced security measures in connection with such events could impair the Company's ongoing and future operations, and thus substantially impair or completely erode the value and utility of BUY Tokens.

The business of retail and wholesale distribution is highly competitive and fragmented, which subjects the Company to competitive pressures pertaining to pricing, capacity and service.

The Company's intended operating segments compete with both logistics providers and the distributors of retail and wholesale goods. The business of retail and wholesale distribution, from both logistics and end-user perspectives, is highly competitive and fragmented. Competitors of in the Company's targeted distribution channels may choose not to utilize those who may implement the Company's Ecosystem. In addition, some competitors of the Company may have greater access to equipment, a wider range of services, preferential dedicated customer contracts, greater capital resources or other competitive advantages. These and other competitive factors could impair the Company's ability to maintain or improve profitability, and thus substantially impair or completely erode the value and utility of BUY Tokens.

The Company may not be able to effectively manage and implement its organic growth strategies.

While the Company believes that it may grow profits and cash flows organically through creating its customer base, it may not be able to effectively and successfully implement such strategies and realize such goals. The Company's goals may be negatively affected by a failure to further penetrate its intended customer base, pursue new customer opportunities, manage the operations and expenses of new or growing service offerings or otherwise achieve growth of the Company's service offerings. Successful execution of the Company's business strategies may not result in its achievement of its intended business goals. Adverse events in any of these regards may substantially impair or completely erode the value and utility of BUY Tokens.

The Company's business will depend on its strong reputation.

The Company's team of professionals and brand represent high-quality service, reliability and efficiency, and are important and valuable assets. The Company's corporate reputation is a significant sales and marketing tool, and substantial resources may be devoted to promoting and protecting such assets. Adverse publicity (whether or not justified) relating to activities by the Company's associates, contractors or agents, such as accidents, customer service mishaps or noncompliance with laws, could tarnish the Company's reputation and reduce the value of the Company's brand. With the increased use of social media outlets such as YouTube, Facebook and Twitter, adverse publicity can be disseminated quickly and broadly, making it increasingly difficult for it to effectively respond. Damage to the Company's reputation and loss of brand equity could

reduce demand for the Company's services, as well as require additional resources to rebuild its reputation and restore the value of its brand. Such adverse events may substantially impair or completely erode the value and utility of BUY Tokens.

The Company currently has no major customers.

The Company is a start-up entity with no major customers other than those in beta testing in northern New Jersey. Economic and capital markets conditions may adversely affect the Company's prospective customers, the Company's ability to attract them and their ability to remain solvent. The Company's customers' financial difficulties can negatively impact its business and operating results and financial condition. Generally, the Company does not intend to have contractual relationships with customers that guarantee any minimum volumes, and there are no guarantees of any kind that any such relationships, if they indeed are created, will continue or materially generate revenue. Even if such relationships are created those customers may nonetheless engage in competitive shopping in the marketplace for alternative services that may limit or preclude use of the Company's Ecosystem. Adverse factors in these regards may substantially impair or completely erode the value and utility of BUY Tokens.

The value and utility of BUY Tokens may be materially adversely impacted if the Company's capital investments do not match customer demand for invested resources or if there is a decline in the availability of funding sources for these investments.

The Company's operations will require significant investments. The amount and timing of these capital investments will depend on various factors, including anticipated shipment volume levels and the price and availability of assets. If anticipated demand differs materially from actual usage, the Company's Ecosystem may not perform as intended. Moreover, customer demand may be subject to seasonal or general economic conditions. The Company's ability to adapt to such situations is also important to efficiently deploy resources and make capital investments. Although the Company's business volume is not anticipated to be highly concentrated, its customers' financial failures or loss of customer business may also affect operations and profitability. Adverse factors in any of these regards may substantially impair or completely erode the value and utility of BUY Tokens.

The Company may not be able to successfully implement its business strategy of diversifying the Company's revenue base and expanding its capabilities.

The Company's business strategy entails selectively diversifying its revenue base by becoming part of the distribution supply chain and growing market share accordingly. This strategy involves certain risks, and the Company may not overcome these risks, in which case the value and utility of BUY Tokens may be substantially impaired or completely eroded. Nonetheless, the Company expects to continue to pursue its business strategy, and thus exposing the Company to certain risks, including:

- making significant capital expenditures, which could require substantial capital and cash flow that the Company may not have or may not be able to obtain on satisfactory terms;
- growth may strain its management, capital resources, information systems and customer service;
- hiring new managers and other professionals, which may increase training and compliance costs and may result in temporary inefficiencies;
- environmental, health and safety laws and regulations by governmental authorities that may affect the Company's distribution model; and
- expanding the Company's service offerings may require it to encounter new competitive challenges in markets with which it is unfamiliar.

The Company's end-users will depend on third-party capacity providers shipping and logistical tasks, and service instability from these providers could limit the value and utility of BUY Tokens.

The Company's business will be highly dependent upon the services of third-party capacity providers. These third-party providers may seek other opportunities and may require increased compensation in times of improved demand. Such third-party providers may also be affected by certain factors to which their operators are subject, including, but not limited to, logistical difficulties, alternative employment opportunities, varying market conditions, high capital expenditures and regulations, all of which may be exacerbated given the Company's business model of providing distribution services to small businesses which may not have the financial resources to adapt to such changes in a reasonable economic manner. Thus, any inability to secure the services of these third-parties, or increases in the prices necessary to secure such services, could have an adverse effect on the Company's operations and profitability, and thus may substantially impair or completely erode the value and utility of BUY Tokens.

Insurance and claims expenses could significantly reduce the Company's earnings.

The Company's future insurance and claims expenses may be extremely high, which could reduce the Company's earnings. Such insurance expenses may include workers' compensation, auto liability, general liability, cargo and property damage claims, as well as health insurance. Estimating the number and severity of claims, as well as related judgment or settlement amounts is inherently difficult. Insurance carriers have raised premiums for many businesses. As a result, the Company's insurance and claims expense could increase, thus affecting its profitability. Adverse factors in any of these regards may substantially impair or completely erode the value and utility of BUY Tokens.

If current or future legislation or judicial decisions deem that independent contractors (owner-operators) or contingent workers are equivalent to employees, the Company may incur more employee-related expenses.

The Company may face a complex and increasingly stringent regulatory and statutory scheme relating to wages, classification of employees and alternate work arrangements. In April 2010, federal legislation was proposed that increased the recordkeeping requirements for companies that engage independent contractors and heightened the penalties to employers that misclassify individuals or violate overtime and/or wage requirements. There have been and may continue to be lawsuits concerning the appropriate worker classification of individuals that provide delivery services and the outcomes of such cases may be adverse to the Company. If any such cases are judicially determined in a manner adverse to the Company, there could be an adverse impact on its operations, thus substantially impairing or completely eroding the value and utility of BUY Tokens. Taxing and other regulatory authorities and courts apply a variety of standards in their determination of independent contractor status.

The Company's operations are subject to various environmental laws and regulations, the violation of which could result in substantial fines or penalties.

While the Company intends to concentrate in the distribution of consumer goods, it may be subject to various environmental laws and regulations dealing with the hauling and handling of hazardous materials. If the Company's end-users are involved in an accident involving hazardous substances, if there are releases of hazardous substances or if it is found to be in violation of applicable environmental laws or regulations, the Company could owe cleanup costs and incur related liabilities, including substantial fines or penalties or civil and criminal liability, any of which could have a materially adverse effect on its business, and thus may substantially impair or completely erode the value and utility of BUY Tokens.

The Company has significant ongoing capital requirements that could affect the value and utility of BUY Tokens if the Company is unable to generate sufficient cash from operations or obtain financing on favorable terms.

The Company's intended business may be capital intensive. If the Company is unable to generate sufficient cash from operations, the Company would need to seek alternative sources of capital, including financing, to meet its capital requirements. In the event that the Company is unable to generate sufficient cash from operations or obtain financing on favorable terms in the future, the Company may have to enter into less favorable financing arrangements or operate for longer periods without adequate financing, any of which could have a materially adverse effect on the Company, and thus may substantially impair or completely erode the value and utility of BUY Tokens.

The seasonal patterns generally experienced in the consumer goods sector may affect the value and utility of BUY Tokens during traditionally slower shipping periods and winter months.

It is possible that the Company's revenue flow from usage of BUY Tokens may generally follow seasonal patterns which may affect its operations. Past history shows that there is a seasonal surge in sales of consumer goods during the fourth quarter of the Company's fiscal year as a result of holiday sales. After the December holiday season and during the remaining winter

months, shipment volumes may be lower because end-users may reduce shipment levels. Business may also be affected by adverse weather conditions, holidays and the number of business days during a given period. From time to time, the Company may also suffer short-term impacts from severe weather and similar events, such as tornadoes, hurricanes, blizzards, ice storms, floods, fires, earthquakes, and explosions that could harm the Company' or make its operations more volatile, thus substantially impairing or completely eroding the value and utility of BUY Tokens.

The Company may be subject to various claims and lawsuits in the ordinary course of business, and increases in the amount or severity of these claims and lawsuits could adversely affect the value and utility of BUY Tokens.

The Company may be exposed to various claims and litigation related to commercial disputes, personal injury, property damage, environmental liability and other matters. Proceedings may include claims by third parties, and certain proceedings may purport to be class actions. Developments in regulatory, legislative or judicial standards, material changes to litigation trends, or a catastrophic accident or series of accidents, involving any or all of property damage, personal injury, and environmental liability could have a material adverse effect on the Company's operations, and thus may substantially impair or completely erode the value and utility of BUY Tokens.

Other Financial Risks

The Company may need to obtain additional financing which may not be available.

The Company may need to raise additional funds in order to:

- finance unanticipated working capital requirements or refinance existing indebtedness;
- develop or enhance technological infrastructure and existing products and services;
- fund strategic relationships;
- respond to competitive pressures; and
- acquire complementary businesses, technologies, products or services.

Additional financing may not be available on terms favorable to the Company, or at all. If adequate funds are not available or are not available on acceptable terms, the Company's ability to fund expansion, take advantage of unanticipated opportunities, develop or enhance its Ecosystem or services or otherwise respond to competitive pressures could be significantly limited, thus substantially impairing or completely eroding the value and utility of BUY Tokens.

Future indebtedness could limit the Company's flexibility in operating its business or adversely affect the Ecosystem.

The Company's indebtedness may increase from time to time in the future for various reasons, including fluctuations in operating results, capital expenditures and potential acquisitions.

Any indebtedness that the Company may incur and restrictive covenants contained in the agreements related thereto could:

- make it difficult for the Company to satisfy its obligations, including making interest payments on its debt obligations;
- limit the Company's ability to obtain additional financing to operate its business;
- require the Company to dedicate a substantial portion of its cash flow to payments on its debt, thus reducing the ability to use cash flow to fund capital expenditures and working capital and other general operational requirements;
- limit the Company's flexibility to plan for and react to changes in its business;
- place the Company at a competitive disadvantage relative to competitors may that have less, or less restrictive, debt;
- limit the Company's ability to pursue acquisitions; and
- increase the Company's vulnerability to general adverse economic and industry conditions, including changes in interest rates or a downturn in its business or the economy.

The occurrence of any one of these events could have a material adverse effect on the Company's business. Significant repayment penalties may also limit the Company's flexibility. Given the relative effectiveness of the Company's internal controls and procedures, it may need to commit significant resources, hire additional staff and provide additional management oversight. Sustaining the Company's growth also will require it to commit additional management, operational and financial resources to identify new professionals to join the company and to maintain appropriate operational and financial systems to adequately support expansion. These activities may divert management's attention from other business concerns, which could have a material adverse effect on the Company's business. Any of the foregoing may substantially impair or completely erode the value and utility of BUY Tokens.

The Company expects that the value of BUY Tokens will fluctuate significantly.

The ongoing value of BUY Tokens is likely to be volatile and subject to fluctuations in response to various factors, including:

- market conditions in the cryptocurrency, digital assets and broader markets in general, or in the Company's industry in particular;

- the Company's ability to satisfy its ongoing capital needs and unanticipated cash requirements;
- adverse market reaction to any additional indebtedness incurred or securities issue in the future;
- introduction of new products and services by competitors;
- announcements by the Company's competitors of acquisitions, dispositions, strategic partnerships, joint ventures or capital commitments;
- additions or departures of key personnel;
- changes or proposed changes in laws or regulations or differing interpretations or enforcement thereof affecting the Company's business;
- adverse publicity about the Company's industry or individual scandals;
- litigation and governmental investigations; and
- economic and political conditions or events.

The Company's competitors may directly increase its marketing costs and also may cause a decrease certain types of marketing.

In addition to competing for customers, suppliers, and employees, competitors of the Company may directly increase its operating costs, by driving up the cost of various forms of advertising or otherwise. The Company may elect to decrease its use of marketing from time to time in order to decrease costs, which may have a material adverse effect on business. The Company may also elect to spend additional amounts on other forms of marketing from time to time in order to increase traffic to the Ecosystem, or to take other actions to increase traffic and/or conversion, and the additional expenditures may have a material adverse effect on the Company's business. Any of the foregoing may substantially impair or completely erode the value and utility of BUY Tokens.

The Company's business depends on effective marketing, and it intends to increase its spending on marketing and branding, which may adversely affect financial results.

The Company will depend on effective marketing of its Ecosystem and its high customer traffic. The Company intends to increase its spending on marketing and branding initiatives significantly, which may adversely affect its financial condition. There is no assurance that any increase in the Company's marketing or branding expenditures will result in increased acceptance and usage of BUY Tokens in the Ecosystem. Ineffective marketing as described above may substantially impair or completely erode the value and utility of BUY Tokens.

Risks associated with the suppliers from whom the Company's fulfillment partners source products and risks regarding the safety, labeling, content or quality of those products could adversely affect the value and utility of BUY Tokens.

The Company will likely depend on its own and fulfillment partners' abilities to supply products in a timely and efficient manner. The Company's end-users will therefore rely on suppliers' representations of product safety, content and quality. They may also rely on the Company's suppliers and partners to ensure proper labeling of products. Issues or concerns regarding product safety, labeling, content or quality could result in consumer or governmental claims and could adversely affect the Company's business, and thus may substantially impair or completely erode the value and utility of BUY Tokens.

The Company's decision to accept and hold cryptocurrency, such as Bitcoin, may subject it to additional tax and regulatory requirements.

The Company intends to accept cryptocurrency such as Bitcoin as a form of payment. Such cryptocurrencies are not considered legal tender or backed by any government, and Bitcoin and other cryptocurrencies have experienced price volatility, technological glitches and various law enforcement and regulatory interventions. If the Company fails to comply with regulations or prohibitions with regard to cryptocurrency, it could face regulatory or other enforcement actions and potential fines and other consequences. If any regulatory authority asserts that the Company may require a license or other regulatory approval to conduct business or own an interest in other businesses involving cryptocurrencies, it could have a material adverse effect on the Company's business. Any of the foregoing may substantially impair or completely erode the value and utility of BUY Tokens.

The Company has an evolving business model, which increases the complexity of its business.

The Company's business model is expected to evolve. The Company may try to offer additional types of products or services, and the Company may not know whether any of them will be successful. Such additions and modifications may increase the complexity of the Company's business and impact the Company's management, personnel, operations, systems, technical performance, financial resources, and internal financial control and reporting functions. Any of the foregoing may substantially impair or completely erode the value and utility of BUY Tokens.

If the Company does not keep pace with technological changes, that may impair the Company's ability to market the Ecosystem.

The market for products and services based on blockchain technology is characterized by rapid technological change, frequent product and service innovation and evolving industry standards. The success of the Company's business will depend on several factors, including the timely completion, introduction and market acceptance of such products and services. Failure in this regard may significantly impair the Company's competitiveness and financial results. In addition, The Company may need to continuously modify and enhance the Company's offerings to keep pace with changes in Internet-related hardware, software, communication, browser and database technologies. The Company may not be successful in either developing these

modifications and enhancements or in bringing them to market in a timely fashion. Furthermore, uncertainties about the timing and nature of new network platforms or technologies, or modifications to existing platforms or technologies, could increase the Company's research and development expenses. Any failure of products and services to keep pace with technological changes or operate effectively with future network platforms and technologies could reduce the demand for the Company's services. The occurrence of any of the foregoing could have a material adverse effect on the Company's Ecosystem. Any of the foregoing may substantially impair or completely erode the value and utility of BUY Tokens.

The Prices of BUY Tokens has been set arbitrarily by the Company.

The purchase prices of BUY Tokens has been arbitrarily set by the Company, and the Company expressly reserves the ability to sell BUY Tokens to others at various prices, including the use of reverse splits, in its sole discretion. The scheduled ascension of purchase prices among the tranches of BUY Tokens in this document is not in any way indicative that the BUY Tokens will increase in value, that the Company or its professionals have undertaken any financial reviews suggesting that a valuation of the Company, its services or BUY Tokens supports an increased price, or that the Company will attain any business objectives that would justify such an increase. Likewise, any decrease in the purchase prices of BUY Tokens as scheduled herein is not in any way indicative that the BUY Tokens have decreased or will decrease in value, or that the Company or its professionals have undertaken any financial reviews suggesting that a valuation of the Company, its services and BUY Tokens supports that decreased price. Prospective purchasers who may consider acquisition of BUY Tokens cannot reasonably rely upon the scheduled purchase prices of BUY Tokens as a representation of the value of the Company or its services in any manner whatsoever, and must make an independent economic evaluation of the value and utility of BUY Tokens.

Plan of Distribution

Only **non-U.S. persons** of adequate financial means who have no need for present liquidity should consider purchasing BUY Tokens because: (i) purchase and ownership of BUY Tokens involves numerous significant risks (See "Risk Factors"); and (ii) there is no market for the BUY Tokens, and none is intended and likely to develop in the reasonably foreseeable future. This Offering is intended to be a private offering to **non-U.S. persons only** that is exempt from registration under the Securities Act and applicable state securities laws.

Notwithstanding the foregoing, the Company may have on its own volition engaged in one or more "airdrops" of BUY Tokens on or prior to the date of this Memorandum, and may continue to do so in the future. Whether such "airdrops" may have been done in contravention of applicable securities laws is a subjective question of law and fact. As such, prospective purchasers must review this Memorandum with their securities counsel or other legal professionals to fully ascertain the effectiveness of the registration exemptions claimed by the Company and the importance of such matters in making any decision to acquire BUY Tokens.

In addition to the foregoing requirement, you must also represent in writing that you are acquiring BUY Tokens for your own account and not for the account of others and not with a view

to resell or distribute them by way of fully completing the Subscription Agreement and accepting all its terms. Included in these terms and under the terms of this placement is a mandatory 12 month “lock up” period required by United States law, subject to certain exceptions provided by applicable law or regulation.

The USA PATRIOT Act

The USA PATRIOT Act is designed to detect, deter and punish terrorists in the United States and abroad. The Act imposes new anti-money laundering requirements on brokerage firms, financial institutions and other entities such as the Company. The Company herewith provides basic information about money laundering and its efforts to help implement the USA PATRIOT Act.

What is money laundering? Money laundering is the process of disguising illegally obtained money so that the funds appear to come from legitimate sources or activities. Money laundering occurs in connection with a wide variety of crimes, including illegal arms sales, drug trafficking, robbery, fraud, racketeering and terrorism.

How big is the problem and why is it important? The use of the United States financial system by criminals to facilitate terrorism or other crimes could taint its financial markets. According to the United States State Department, one recent estimate puts the amount of worldwide money laundering activity at \$1 trillion a year.

What the Company is required to do to help eliminate money laundering? Under the USA PATRIOT Act, the Company’s anti-money laundering program must, among other things, establish policies and procedures designed to detect and report suspicious transaction and ensure compliance with the new laws and rules.

As part of the Company’s program, it may ask prospective purchasers to provide various identification documents or other information in connection with a purchase of BUY Tokens. Until a prospective purchaser can provide the information or documents that the Company needs, it may not be able to execute any transactions for them.

Please review www.treas.gov/ofac before making the following required representations to the Company:

Should one seek to acquire BUY Tokens through this Offering, a prospective purchaser **must** represent that the amounts they invest in this Offering were not and are not directly or indirectly derived from any activities that contravene United States, state or international laws and regulations, including anti-money laundering laws and regulations. Federal regulations and Executive Orders administered by the Office of Foreign Asset Control (OFAC) prohibit, among other things, the engagement in transactions with, and the provision of services to, certain foreign countries, territories, entities and individuals. The lists of the OFAC-prohibited countries, territories, individuals and entities can be found on the OFAC website at www.treas.gov/ofac.

In addition, the programs administered by the OFAC (the “OFAC Programs”) prohibit dealing with individuals or entities countries, regardless of whether such individuals or entities appear on any OFAC list, and thus any prospective purchaser must:

- (i) represent and warrant that none of: (1) the prospective purchaser; (2) any person controlling or controlled by them; (3) if the prospective purchaser may be a privately-held entity, any person having a beneficial interest in them; or (4) any person for whom the prospective purchaser is acting as agent or nominee in connection with acquisition of BUY Tokens is a country, territory, entity or individual named on an OFAC list, or a person or entity prohibited under the OFAC Programs. Please be advised that the Company may not accept any purchase request for BUY Tokens from a prospective purchaser if they cannot make the representation set forth in the preceding sentence. A prospective purchaser must agree to promptly notify the Company should they become aware of any change in the information set forth in any of these representations. Prospective purchasers are advised that, by law, the Company may be obligated to “freeze” transactions of any prospective purchaser, that the Company may also be required to report such actions and to disclose such prospective purchaser’s identity to law enforcement and/or OFAC;
- (ii) represent and warrant that none of: (1) the prospective purchaser; (2) any person controlling or controlled by them; (3) if the prospective purchaser may be a privately-held entity, any person having a beneficial interest in them; or (4) any person for whom the prospective purchaser is acting as agent or nominee in connection with a purchase of BUY Tokens is a senior foreign political figure, or any immediate family member or close associate of a senior foreign political figure, as such terms are defined by OFAC; and
- (iii) if a prospective purchaser is affiliated with a non-U.S. banking institution (a “**Foreign Bank**”), or if a prospective purchaser may receive deposits from, make payments on behalf of, or handle other financial transactions related to a Foreign Bank, they must represent and warrant to the Company that: (1) the Foreign Bank has a fixed address, and not solely an electronic address, in a country in which the Foreign Bank is authorized to conduct banking activities; (2) the Foreign Bank maintains operating records related to its banking activities; (3) the Foreign Bank is subject to inspection by the banking authority that licensed the Foreign Bank to conduct its banking activities; and (4) the Foreign Bank does not provide banking services to any other Foreign Bank that does not have a physical presence in any country and that is not a regulated affiliate.

The Company is entitled to reasonably rely upon the accuracy of your representations to each of these items. The Company may, but under no circumstances shall it be obligated to, require additional evidence that a prospective purchaser of BUY Tokens meets the standards set forth above at any time prior to its acceptance of a prospective purchaser’s request to acquire BUY Tokens. Prospective purchasers are not obligated to supply any information so requested by the Company, but the Company may reject a subscription from them or any person who fails to supply such information.

Certain United States Federal Income Tax Considerations

Set forth below is a discussion, in summary form, of certain **United States federal income tax** consequences relating to the purchase and ownership of BUY Tokens. This summary does not attempt to present all aspects of the United States federal income tax laws or any state, local or foreign laws that may affect an investment in BUY Tokens or in other tokens. In particular, foreign parties, financial institutions, insurance companies, tax-exempt entities, parties subject to the alternative minimum tax and other parties of special status must consult with their own professional tax advisors regarding a prospective purchase of BUY Tokens. This summary is by nature general in nature and should not be construed as tax advice to any prospective purchaser. No ruling has been or will be requested from the Internal Revenue Service (the “IRS”) and no assurance can be given that the IRS will agree with the tax consequences described in this summary. The following discussion assumes that each prospective Purchaser will acquire BUY Tokens as a capital asset.

This description is based on the U.S. Internal Revenue Code of 1986, as amended, (the “Code”), existing, proposed and temporary U.S. Treasury Regulations and judicial and administrative interpretations thereof, in each case as available on the date hereof. All of the foregoing is subject to change, which change could apply retroactively and could affect the tax consequences described below.

The following discussion is limited to prospective parties who are “United States Persons” within the meaning of the Code.

Each prospective purchaser of BUY Tokens should consult with its own tax adviser in order to fully understand the United States federal, state, local and foreign income tax consequences of the acquisition of BUY Tokens. No formal or legal tax advice is hereby given to any prospective Purchaser.

Transactions involving a BUY Token and similar instruments, as well as Initial Coin Offerings (“ICOs”) and token transactions, are relatively new and it is more than likely that the IRS will issue guidance, possibly with retroactive effect, impacting the taxation of parties who may own or transact business with a BUY Token, participants in an ICO, and holders of tokens generally. Future tax guidance from the IRS (or guidance resulting from future judicial decisions) could negatively impact parties in the BUY Token.

- *Tax Treatment Generally*
 - o A BUY Token will not constitute either an equity or debt interest in the Company.
- *Treatment of Token Sale*
 - o The issuance of BUY Tokens to will be treated as a taxable sale of property by the Company to the purchaser. A purchaser of BUY Tokens should not be taxed upon the acquisition of BUY Tokens. A purchaser should generally have a tax basis for U.S. federal income tax purposes in the BUY Tokens it acquires from the

Company equal to the amount of money such purchaser exchanged in consideration for ownership of them. The owner's holding period in BUY Tokens should begin on the day BUY Tokens are issued to the prospective purchaser.

- *Disposition of Tokens*
 - o An owner or holder of BUY Tokens who sells, exchanges, or otherwise disposes of the Tokens for cash or other property (including pursuant to an exchange of such Tokens for other convertible virtual currency) should, pursuant to Internal Revenue Service Notice 2014-21, recognize capital gain or loss in an amount equal to the difference between the fair market value of the property received in exchange for BUY Tokens and the purchaser's adjusted tax basis in BUY Tokens. This capital gain may be long-term if the purchaser has held BUY Tokens for more than one year prior to disposition.

EACH INVESTOR SHOULD SEEK, AND MUST DEPEND UPON, THE ADVICE OF HIS OR HER TAX ADVISOR WITH RESPECT TO THEIR ACQUISITION OF BUY TOKENS, AND EACH INVESTOR IS RESPONSIBLE FOR THE FEES OF SUCH ADVISOR. NOTHING IN THIS MEMORANDUM IS OR SHOULD BE CONSTRUED AS LEGAL OR TAX ADVICE TO A PUTATIVE OR ACTUAL PURCHASER OF BUY TOKENS. PARTIES SHOULD BE AWARE THAT THE INTERNAL REVENUE SERVICE MAY NOT AGREE WITH ALL TAX POSITIONS TAKEN BY THE COMPANY AND THAT CHANGES TO THE INTERNAL REVENUE CODE OR THE REGULATIONS OR RULINGS THEREUNDER OR COURT DECISIONS AFTER THE DATE OF THIS MEMORANDUM MAY CHANGE THE ANTICIPATED TAX TREATMENT TO A PURCHASER OF BUY TOKENS. THE COMPANY WILL NOT OBTAIN ANY RULING FROM THE INTERNAL REVENUE SERVICE WITH REGARD TO THE TAX CONSEQUENCES OF ANY PURCHASE OR ACQUISITION OF BUY TOKENS.

TO ENSURE COMPLIANCE WITH TREASURY DEPARTMENT CIRCULAR 230, PROSPECTIVE PARTIES ARE HEREBY NOTIFIED THAT: (A) ANY DISCUSSION OF FEDERAL TAX ISSUES IN THIS MEMORANDUM IS NOT INTENDED OR WRITTEN TO BE RELIED UPON, AND CANNOT BE RELIED UPON, BY PARTIES FOR THE PURPOSE OF AVOIDING PENALTIES THAT MAY BE IMPOSED ON SUCH PARTIES UNDER THE CODE; (B) SUCH DISCUSSION IS WRITTEN IN CONNECTION WITH THE PROMOTION OR MARKETING OF INVESTMENTS IN THE COMPANY; AND (C) PROSPECTIVE PARTIES SHOULD SEEK ADVICE BASED ON THEIR PARTICULAR CIRCUMSTANCES FROM AN INDEPENDENT TAX ADVISOR.

THE TAX TREATMENT OF BUY TOKENS, THE PURCHASE OF BUY TOKENS AND ANY DISTRIBUTION OF THEM IS UNCERTAIN AND THERE MAY BE ADVERSE TAX CONSEQUENCES FOR PARTIES UPON CERTAIN FUTURE EVENTS. PURCHASES OF BUY TOKENS MAY RESULT IN ADVERSE TAX CONSEQUENCES TO PARTIES, INCLUDING WITHHOLDING TAXES, INCOME TAXES AND TAX REPORTING REQUIREMENTS. EACH INVESTOR SHOULD CONSULT WITH AND MUST RELY UPON THE ADVICE OF ITS OWN PROFESSIONAL TAX ADVISORS WITH RESPECT TO THE UNITED STATES AND NON-TAX TREATMENT OF AN INVESTMENT IN BUY TOKENS.

