

# E-2 Treaty Investor Business Plan

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Submitted by The Roofers Granddaughter LLC  
For the E-2 Visa Application of Edward Gotham

## BUSINESS PLAN OVERVIEW

<b>Industry</b>	Fashion - Sustainable Apparel
<b>Prepared</b>	January 2026
<b>Nationality</b>	GBR
<b>Address</b>	2109 broadway, 11-157, New York, New York, 10023

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*Prepared for E-2 Treaty Investor Visa Application*

# Executive Summary

The Roofers Granddaughter LLC specializes in affordable, sustainable bridal and women's dresses. In an industry increasingly pivoting towards ethical fashion, our model aligns seamlessly with growing consumer demand for quality, sustainably produced attire. With a substantial total investment of USD 200,000, we uphold quality and aesthetic appeal while catering to budget-conscious buyers. Edward Gotham, a seasoned player in the fashion industry with 10 years of design and marketing experience, is qualified to develop and direct this enterprise as per FAM 402.9-6.

Investment has been strategically deployed across key operational areas, including marketing and initial inventory. This ensures operational readiness with an anticipated business launch in August 2025. Our plan includes creating 4 W-2 jobs over 24 months, fortifying a scalable early-stage operation. This approach is commercially credible, built upon direct-to-consumer efficiencies and quality drawbacks that cater to the sustainable fashion trend.

The substantial investment of USD 200,000 strategically aligns with the requirements for E-2 visa eligibility by covering all necessary establishment costs and facilitating the creation of 4 jobs. We have secured commercial premises, established supplier relationships, and are operationally ready to generate economic impact, ensuring the business is more than marginal in its commercial outcomes.

## Key Points

- 4 W-2 jobs within 24 months
  - USD 200,000 total investment
  - 100% at-risk capital commitment
  - Revenue growth through sustainable fashion trend
  - Full operational readiness with secured premises
  - Premises established at 2109 Broadway, New York
  - 100% treaty-national ownership and control
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# Organization & Management

Ownership control and entity structure are essential for E-2 visa compliance, indicating the investor is actively directing the enterprise's operations. Ensuring treaty-national ownership and active operational control confirms adherence to the investment-intent requirement.

The Roofers Granddaughter LLC is a C Corporation formed in the State of California on August 14, 2025 with principal operations at 2109 Broadway, Suite 11-157, New York, New York, 10023.

Edward Gotham, holding 100% ownership as a United Kingdom citizen, has full operational authority. He oversees strategic decisions including hiring, budgeting, and directing business growth, ensuring compliance with E-2 treaty-national control standards.

## Ownership Structure

Owner Name	Nationality	Ownership %
Edward Gotham	United Kingdom	100%

## Job Creation & U.S. Economic Impact

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Job roles are strategically aligned with operational demands, ensuring efficient business scaling. The hiring plan prioritizes roles critical to production, marketing, and operational oversight. By Month 24, The Roofers Granddaughter LLC will support 4 full-time W-2 positions, vital for sustained productivity and growth. The designer role, necessary for product development, enhances our design capabilities. A marketing professional ensures brand visibility and customer acquisition, crucial for revenue growth. The addition of operations and seamstress personnel addresses production throughput, ensuring quality control and reducing turnaround times.

This hiring roadmap is reflected in the phased staffing plan below, detailing cumulative FTE growth through Year 1 and Month 24.

**24-Month Job Creation Snapshot:**

Hiring Milestone	Full-Time Employees
End of Year 1	2.0 FTE
End of Year 2 (Month 24)	4.0 FTE

# Founder Background & Capability

Edward Gotham, a 100% owner and UK national, brings formidable industry expertise crucial for E-2 visa approval. Active management of The Roofers Granddaughter LLC positions him to direct operations effectively, ensuring reduced business execution risks. He is qualified to develop and direct the enterprise per FAM 402.9-6.

## Professional Background

With over ten years in the fashion industry specializing in design and marketing, Edward Gotham has cultivated significant expertise. This background equips him to manage product development and marketing strategies, driving brand awareness and customer engagement. His grasp of sustainable fashion trends and ethical sourcing is aligned with consumer preferences, reducing execution risk and ensuring the business's strategic alignment with market expectations.

## Management Role

As the CEO, Edward Gotham assumes a dynamic role in steering the enterprise. He oversees recruitment, finance, and vendor management, ensuring operational efficiency. His direct involvement in marketing decisions guides brand positioning and customer acquisition strategies. Managing the business's core financial metrics and supplier negotiations, he shepherds the enterprise towards sustainable growth, driven by personal motivation to impact the industry significantly.

## Mission & Vision

Our mission is committed to offering affordable, sustainable bridal and women's dresses, emphasizing ethical sourcing. Over the next five years, the vision is to expand nationally, hiring U.S. workers and embedding sustainable practices in operations. The company will leverage its unique design niche, aiming to scale its market presence through structured growth and a focus on creating employment opportunities within the U.S. The alignment of mission and operations ensures compliance with E-2 job creation and economic contribution requirements, reinforcing the business's long-term viability.

## U.S. Market Presence

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Edward Gotham's understanding of U.S. consumer preferences is informed by market research highlighting an increased demand for ethical and sustainable fashion. This familiarity is leveraged through strategic alliances with U.S. distributors and an established online presence tailored to the American market. His track record with design and marketing lends credibility to the brand's introduction in the U.S., fostering a seamless transition into the market while responding adeptly to consumer expectations.

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# Business Model & Offering

The fashion industry is experiencing robust growth in sustainable apparel, driven by consumer demands for transparency and environmental responsibility. This trend highlights significant gaps in the mid-market sector, particularly in bridal and women's dresses. Products that offer affordability without sacrificing sustainability are increasingly attractive, addressing an unmet market need for eco-conscious yet budget-friendly fashion options.

## Products & Services

The Roofers Granddaughter LLC offers a range of bridal and women's dresses made from sustainable materials. With refined craftsmanship, gowns are priced to align with eco-minded yet cost-conscious buyers. The product range, highlighting formal elegance, resonates well with the target demographic's buying motivations, offering a compelling balance between quality and affordability.

## Delivery Model

Operating primarily as a direct-to-consumer (D2C) model, orders are processed online via our Shopify storefront, created with sustainable practices in mind. Fabric selection and manufacturing take place in the UK through trusted partners, ensuring high-quality production standards. A streamlined workflow supports scalability, utilizing London-based manufacturers for bulk orders. Staff are trained in order processing, quality control, and fulfillment, which supports operational efficiency as demand grows.

## Value Proposition

Sustainable quality meets affordability in fashion.

- Ethical sourcing — attracts eco-conscious consumers, enhancing brand loyalty
- Affordable luxury — appeals to budget-conscious bridal markets, supporting volume sales
- Local manufacturing partnerships — offer quality control and agile production
- Customer-centric experience — direct engagement through D2C model

This strategic product offering combines sustainable practices with a direct-to-consumer model, protecting gross margins and positioning the brand for defensible market expansion.

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## **Revenue Streams**

- D2C online sales
- Custom orders

## **Monetization**

Our business generates revenue primarily through online sales, with bridal and women's dress purchases constituting the core of our sales. Gross margins of 55% to 45% respectively underpin a robust financial structure, supported by the efficient direct-to-consumer model which minimizes overheads. Pricing is strategically positioned to outpace budget competitors while appealing to the eco-conscientious consumer, securing sustainability in revenues while allowing for market growth.

## **E-2 Alignment**

The operational strategies naturally lead to compliance with E-2 requirements, as the business plans to create substantive economic impact, ensuring sustained job creation within the U.S. market.



# Market Opportunity

## Industry Context & Problem Statement

In the dynamic fashion landscape, there is growing recognition of unsustainable practices. Consumer demand increasingly targets brands offering a harmonious blend of sustainability and affordability, particularly within the bridal and women's wear sectors. Traditional brands often overlook this segment, failing to adequately cater to an audience seeking ethical consumption and accessible price points.

## Demand Signals

### MACRO TRENDS

- Growing preferences for sustainable fashion
- Shift towards direct-to-consumer purchasing models
- Increased value placed on quality over quantity in apparel

### CATEGORY-SPECIFIC SIGNALS

- Rising demand for ethical bridal alternatives
- Heightened consumer awareness around sustainable sourcing
- Trend towards custom, semi-bespoke fashion offerings

Together, these signals indicate a favorable structural environment for accessible, sustainably produced bridal and women's fashion, presenting significant opportunities for market entry and expansion.

## Market Size Analysis

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Market Segment	Value	Description
Total Addressable Market (TAM)	\$50,000,000	The Total Addressable Market includes the entire U.S. bridal and women's fashion segment, where sustainable options are gaining significant traction. This vibrant market reflects evolving consumer consciousness around ethical practices and increased discretionary spending, attracting brands that pioneer in sustainability.
Serviceable Available Market (SAM)	\$15,000,000	The Serviceable Available Market is narrowed to environmentally conscious consumers actively seeking sustainable bridal and women's dresses within the U.S. This represents a substantial portion of the growing mid-market demographic, ready for innovative alternatives to traditional fashion offerings.
Serviceable Obtainable Market (SOM)	\$2,500,000	The Serviceable Obtainable Market exceeds Year 5 revenue projections, providing commercial headroom for the enterprise. This niche captures eco-conscious consumers who find alignment with the business's message and product integrity. Excellent customer fit and sustainable practices facilitate this attainable market share.

These segments represent distinct tiers of the fashion market, from the broad national category to the niche segment we serve, providing ample room for growth.

The market's size and dynamic progression confirm that the business operates within a commercially viable segment, supporting an E-2 path of sustained job creation and economic contribution.

# Target Customers

Our primary segment comprises women aged 30-35 with a keen interest in sustainable fashion, particularly for bridal and formal wear. They prioritize unique designs and are willing to invest in ethically sourced garments, resonating with our core offering. Geographically, our focus is national within the U.S.

## Customer Profile

Target customers are digital-first, discovering trends on platforms like Instagram and Pinterest. They value unique aesthetics and are committed to sustainable, conscious living, often engaging in thorough research before purchase.

## Pain Points

- Limited affordable sustainable bridal options
- Lengthy lead times for custom orders
- Concerns around environmental impact of fashion
- Lack of design variety at accessible price points

## Buying Triggers

- Engagement or wedding planning announcements
- Appreciation for unique, niche designs
- Positive social media reviews and influencer endorsements

## Success Criteria

- Impeccable quality and fit
  - Distinctive and eye-catching aesthetic
  - Verifiable sustainability credentials
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These customers' alignment with our direct-to-consumer model underscores early traction and predictable scaling. Engaging this segment supports operational plans and secures a roadmap for organic growth, ensuring the business meets non-marginality requirements through substantial U.S. employment and productivity.

# Competitive Landscape

The sustainable bridalwear market includes designers, fast fashion, and emerging eco-conscious brands. The following analysis compares key competitors across positioning, pricing, and strategic advantages.

## Market Positioning

The Roofers Granddaughter LLC occupies a unique position within the competitive landscape, blending luxury and affordability while emphasizing sustainability. By targeting the mid-market space, it effectively bridges the gap between premium designer offerings and mass-market fast fashion. The following analysis outlines how the business compares to key players in the sustainable women's fashion niche.

## Competitor Analysis

Competitor	Positioning	Pricing	Strengths	Weaknesses	Our Edge
Reformation	Eco-luxury appeal	High-end range	Brand recognition, premium quality	Higher price point, limited customization	Better price-to-value ratio and niche style differentiation
Mass Market Retailers	Affordable fast fashion	Low range, accessible	Price accessibility, wide reach	Quality inconsistencies, ethical concerns	Sustainability and quality control at a competitive price
Custom Boutiques	Bespoke personalization	Premium custom	Tailored fit, personalized service	High cost, longer lead times	Faster delivery with sustainable yet customizable designs

## Sustainable Competitive Advantages

The business leverages local manufacturing and a unique design niche, focusing on eco-friendly materials and agile production methods. This model allows for quick iterations and responses to consumer trends, distinguishing the brand in a market shifting towards fast and sustainable fashion.

## Competitive Risks

Risk: Larger brands may leverage scale !' Mitigation: Emphasize niche design and customer engagement.  
Risk: Price-sensitive consumers !' Mitigation: Sustain controlled production costs and quality assurance.  
Risk: Rapid trend changes !' Mitigation: Maintain agility in production with small batch cycles.  
Additionally, focus on tight quality control and proactively engage directly with community feedback.

In the evolving landscape, our sustainable and ethically-focused offerings cater to an underserved niche, projecting sustainable growth. The enterprise holds a defensible position supported by its unique value proposition, promising durability and differentiation.

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# Go-to-Market Strategy

The Year 1 Go-To-Market (GTM) strategy functions as the engine driving initial revenue, strategically allocating a marketing budget to build brand presence and customer base. It employs an orchestrated channel strategy that mirrors consumer behavior trends within the sustainable fashion industry, ensuring broad visibility and market penetration. Our marketing efforts directly align with operational staffing to support business scaling, including a marketing role commencing during this period. This plan backs the anticipated USD 216,000 in Year 1 revenue.

## Marketing Channel Allocation

**Total Annual Marketing Budget: \$80,000**

Channel	Allocation	Annual Budget	Monthly Budget
Social Media Ads	4.1%	\$3,280	\$273
PPC	25.4%	\$20,320	\$1,693
PR / Media	16.8%	\$13,440	\$1,120
Content Marketing	14.4%	\$11,520	\$960
Influencer Marketing	39.4%	\$31,520	\$2,627

## Paid Acquisition Strategy

Paid channels include PPC and influencer collaborations selected for their direct fit with the digitally-savvy, socially-conscious buyer. These channels effectively target consumers who prioritize sustainability in fashion and are responsive to visual storytelling.

PPC campaigns will leverage search-based ads aligned with high-intent keywords in the fashion niche, driving top-of-funnel traffic to our online store. Meanwhile, influencer collaborations will use authentic endorsements to reach a broader audience, offering compelling brand narratives that convert interest into sales.

### Organic Acquisition Strategy

Organic efforts target content marketing, with a focus on thought leadership and community engagement. This approach builds credibility and brand trust, essential for our direct-to-consumer sales channels. By emphasizing sustainable practices and unique designs, we match our customers' expectations.

Structured content strategies, including blogs and videos that highlight sustainable fashion insights, will enhance search engine visibility and community interaction. A deliberate SEO strategy will shore up our website's authority, improving discovery and engagement long-term.

### Customer Retention Strategy

Post-purchase experience is core to retention, focusing on personalized email follow-ups and loyalty programs. This approach reinforces commitment to quality and customer satisfaction, initiating remarketing strategies that drive repeat purchases. Revenue stability hinges on these relationships, ensuring sustainable growth and job creation as outlined in our staffing plan.

### Launch Timeline

Phase	Timing	Key Activities
Pre-Launch	Months 1-2	Awareness building; Email capture; Content seeding; Channel setup
Launch	Months 3-5	Campaign activation; Initial customer acquisition
Optimization	Months 6-8	Performance review; Channel refinement
Scale	Months 9-12	Successful channels scaled; Seasonal pushes

### E-2 Visa Alignment

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The GTM plan facilitates operational launch, generates revenue necessary for job creation, and documents a real and operating business, key components for E-2 visa compliance. Marketing hires contribute to this operational strategy, reinforcing non-marginal impact.

# Pricing & Revenue Model

A balanced pricing strategy underpins our approach, meeting consumers' value-for-money expectations in sustainable fashion. Emphasizing the economic benefits of quality and ethical sourcing, we align with buyer priorities.

## Price Positioning

Positioned within the mid-market tier, we offer a compelling alternative to bespoke boutiques and mass-market fast fashion. This ensures an appealing price-to-value ratio, resonating with eco-conscious consumers seeking unique designs.

## Revenue Model

Revenue generation primarily flows from high-average-order-value products, supplemented by ongoing customer engagements. Our direct-to-consumer model maintains favorable margins, supporting scalable growth without heavy reliance on unpredictable wholesale orders.

## Monetization Pathways

- Revenue driven primarily by high-AOV purchases
- Supplementary income from secondary products supporting recurring demand
- Margin preservation through direct-to-consumer model
- Local production supports scalable throughput and stable costs

*These pricing and revenue mechanics directly inform the financial projections outlined in Section 11, which rely exclusively on user-provided assumptions.*

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# Operations Plan

## Premises & Operating Footprint

Based within a designated production and administrative workspace at the applicant's New York residence, operations focus on efficient crafting, quality control, and order fulfillment. This setup accommodates current needs, complying with zoning requirements and allowing expansion readiness as demand grows.

## Facilities & Infrastructure

Facilities integrate sewing, cutting, and pressing equipment, alongside digital systems for order management. The workspace includes organized stations for production, quality checks, storage, and shipping, ensuring streamlined and safe production processes. UPS integration supports efficient logistics.

## Operational Workflow

1. Order received via website 2. Order assigned to production queue 3. Fabric selection and cutting 4. Garment assembly 5. Finishing and pressing 6. Quality control check 7. Packing and UPS shipment

## Supplier & Vendor Management

The supply chain includes reliable domestic vendors for sustainable fabrics, supported by local manufacturing partners. Multiple suppliers ensure material continuity, while UPS handles logistics. Small batch inventory reduces waste and control costs.

## 5-Year W-2 Staffing Summary

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Year	W-2 Headcount	New Roles Added
1	2	Designer, Operations exec
2	4	Marketer, Pattern cutter
3	5	Marketer
4	6	Seamstree
5	6	—

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*See Appendix B for the detailed role-by-role staffing plan.*

The 5-year staffing plan reflects structured growth across production, fulfillment, and marketing functions. This progression ensures adequate operational capacity to meet rising order volumes while supporting the business's commitment to U.S. job creation. See Appendix B for a detailed role-by-role breakdown.

# Financial Model Summary

The financial projections cover a 5-year plan, incorporating pre-launch costs and partial Year 1 operations due to the planned August 2025 launch. This model illustrates growth and improves margins, projecting break-even by Year 3. Results heavily rely on rigorously pre-calculated values, highlighting a scalable, operational enterprise.

## Revenue Drivers

Year 1 revenue begins at USD 216,000, growing to USD 1,680,000 by Year 5 through strategies detailed in the GTM plan. Channels include advertising, organic growth, and retention tactics, aligned with Section 8's acquisition strategy. Revenue aligns with U.S. industry benchmarks, and steady expansion supports sustainable job creation.

## 5-Year Financial Summary

Year	Revenue	Expenses	Net Income
Year 1	\$216,000	\$360,284	\$-162,284
Year 2	\$336,000	\$573,076	\$-255,076
Year 3	\$780,000	\$730,128	\$31,872
Year 4	\$1,080,000	\$953,464	\$108,536
Year 5	\$1,680,000	\$1,142,856	\$519,144

*(See Appendix A for detailed financial projections)*

## Cost Structure & Margins

Margins, starting at a 63% year-one gross margin, improve through controlled COGS and scaling. Operating expenses rise with staffing and growth but fit within the strategic framework outlined. This cost structure, meeting E-2 expectations, supports stable operations and demonstrates ongoing economic viability.

### **W-2 Payroll & Non-Marginality**

Payroll evolves from USD 140,000 in Year 1 to USD 420,000 by Year 5, supporting 6 W-2 roles. Such growth parallels revenue expansion, sustaining U.S. job creation, while the owner's salary structure indicates business support without reliance on personal funds.

### **Financial Sustainability**

Net margins evolve from -75% in Year 1 to over 30% in Year 5, achieving break-even in Year 3. This emerging profitability drives the ability to hire and operate long-term, validating the enterprise's sustainability.

The model underscores a viable, job-creating U.S. enterprise by showcasing detailed revenue growth, robust job support, and solid profitability projections, effectively satisfying E-2 requirements in substantiality and non-marginality.

# Risks & Mitigations

The Roofers Granddaughter LLC has identified key operational risks with deliberate mitigation strategies, ensuring robust business continuity and growth.

Risk	Impact	Mitigation Strategy
Market entry barriers in women's fashion	Medium	Leverage unique sustainable positioning and digital-first strategies to penetrate market.
Supply chain disruptions	High	Maintain relationships with multiple sustainable suppliers and develop inventory buffer systems.
Economic downturn impacting discretionary spending	Medium	Diversify product lines to appeal to both mid-market and luxury segments.
Complex compliance with U.S. regulations	Low	Engage legal and industry specialists to ensure ongoing compliance and alignment with best practices.

# Conclusion

The Roofers Granddaughter LLC is well-prepared to operate within the U.S., having strategically deployed a substantial USD 200,000 investment into operational essentials such as inventory, equipment, and technology partnerships. This investment meets the E-2 visa criteria of being fully at-risk, underscoring the business's readiness.

Our comprehensive staffing strategy, as outlined in the staffing plan and further elaborated in Section 10 and Appendix B, assures the creation of meaningful employment opportunities within the first 24 months. This plan underlines the commitment to non-marginality and broader U.S. economic contribution, establishing the business as far from marginal.

Financially, the business is poised for consistent revenue growth, with break-even projected by Year 3 and strong margins by Year 5, as supported by the financial projections in Section 11. Collectively, the investment, job-creation trajectory, and financial outlook clearly satisfy the requirements of the E-2 Treaty Investor classification.

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# E-2 Visa Compliance Analysis

This analysis follows FAM 402.9-6(E), addressing each statutory element required for E-2 Treaty Investor eligibility.

## A. Substantial Investment

### Substantial Investment – Proportionality Summary

Total Investment	\$200,000
Total Establishment Costs (Pre-Launch)	\$65,000
Proportionality Ratio	3.08x
Internal Assessment	<b>Strong</b>

The applicant has committed USD 200,000 in total capital, representing a 1.97x ratio to the USD 101,714 establishment costs. Under the sliding-scale proportionality test, this investment is 'substantial in a proportional sense,' significantly exceeding the necessary cost to establish operational readiness.

## B. Qualifying Funds At Risk (9 FAM 402.9-6(B))

Of the total investment, 100.0% is irrevocably committed to inventory, equipment, and working capital, under full business control and exposed to normal commercial risk, meeting the at-risk requirement without any refundable portions.

## C. Real & Operating Business

### C-1. OPERATIONAL SETUP

Commercial premises secured in New York, New York (see supporting documents in appendix). Facilities integrate sewing, cutting, and pressing equipment, alongside digital systems for order management.

### C-2. SUPPLY CHAIN & PRODUCTION READINESS

The supply chain includes reliable domestic vendors for sustainable fabrics, supported by local manufacturing partners. Multiple suppliers ensure material continuity, while UPS handles logistics. 1.

### C-3. MARKET ACTIVATION

Sales channels are active for direct customer engagement. Marketing campaigns are in progress to drive customer acquisition.

Taken together, these factors demonstrate that the enterprise is a bona fide, real, and active commercial enterprise that is already operational or imminently ready, meeting the criteria under 9 FAM 402.9-6(B).

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## **D. Non-Marginality**

The business demonstrates present and future capacity to make a significant economic contribution through the creation of 4 W-2 positions by Month 24, generating annual payroll exceeding \$56,000. This job creation, combined with an OSR indicating the business can support the investor without relying on personal funds, confirms this enterprise is far from marginal. The timing and composition of these roles are detailed in Appendix B.

## **E. Ownership & Control**

The enterprise is 100% owned by the applicant, a United Kingdom national, who will develop and direct the enterprise, maintaining control over hiring, budgeting, and vendor management.

*See Appendices A–B for detailed evidence of investment deployment and staffing forecasts.*

# Appendix A: Detailed 5-Year Financial Projections

Line Item	Q1	Q2	Q3	Q4	Y1 Total	Y2	Y3	Y4	Y5
Revenue	\$54,000	\$54,000	\$54,000	\$54,000	\$216,000	\$336,000	\$780,000	\$1,080,000	\$1,680,000
• Online Product Sales	\$54,000	\$54,000	\$54,000	\$54,000	\$216,000	\$336,000	\$780,000	\$1,080,000	\$1,680,000
Cost of Goods Sold	(\$19,980)	(\$19,980)	(\$19,980)	(\$19,980)	(\$79,920)	(\$120,960)	(\$176,400)	(\$248,400)	(\$326,400)
• Materials: Product wholesale/manufacturing cost	(\$18,900)	(\$18,900)	(\$18,900)	(\$18,900)	(\$75,600)	(\$114,240)	(\$166,320)	(\$234,000)	(\$307,200)
• Packaging: Boxes, packing materials	(\$1,080)	(\$1,080)	(\$1,080)	(\$1,080)	(\$4,320)	(\$6,720)	(\$10,080)	(\$14,400)	(\$19,200)
Gross Profit	\$34,020	\$34,020	\$34,020	\$34,020	\$136,080	\$215,040	\$603,600	\$831,600	\$1,353,600
Operating Expenses	(\$35,091)	(\$35,091)	(\$35,091)	(\$35,091)	(\$140,364)	(\$172,116)	(\$241,728)	(\$305,064)	(\$396,456)
• Technology & Software	(\$1,500)	(\$1,500)	(\$1,500)	(\$1,500)	(\$6,000)	(\$6,300)	(\$6,612)	(\$6,948)	(\$7,296)
• Supplies & Materials	(\$1,800)	(\$1,800)	(\$1,800)	(\$1,800)	(\$7,200)	(\$7,416)	(\$7,644)	(\$7,872)	(\$8,100)
• Other	(\$7,920)	(\$7,920)	(\$7,920)	(\$7,920)	(\$31,680)	(\$40,176)	(\$51,864)	(\$66,600)	(\$84,048)
• Insurance	(\$900)	(\$900)	(\$900)	(\$900)	(\$3,600)	(\$3,744)	(\$3,888)	(\$4,044)	(\$4,212)
• Platform Fees	(\$1,620)	(\$1,620)	(\$1,620)	(\$1,620)	(\$6,480)	(\$10,080)	(\$15,120)	(\$21,600)	(\$28,800)
• Payment Processing	(\$1,350)	(\$1,350)	(\$1,350)	(\$1,350)	(\$5,400)	(\$8,400)	(\$12,600)	(\$18,000)	(\$24,000)
• Marketing & Advertising	(\$20,001)	(\$20,001)	(\$20,001)	(\$20,001)	(\$80,004)	(\$96,000)	(\$144,000)	(\$180,000)	(\$240,000)
Payroll (Owner + Employees)	(\$21,000)	(\$29,000)	(\$45,000)	(\$45,000)	(\$140,000)	(\$280,000)	(\$312,000)	(\$400,000)	(\$420,000)
• Owner Salary	(\$21,000)	(\$21,000)	(\$21,000)	(\$21,000)	(\$84,000)	(\$84,000)	(\$84,000)	(\$84,000)	(\$84,000)
• Designer	-	(\$4,000)	(\$12,000)	(\$12,000)	(\$28,000)	(\$48,000)	(\$48,000)	(\$48,000)	(\$48,000)
• Operations exec	-	(\$4,000)	(\$12,000)	(\$12,000)	(\$28,000)	(\$48,000)	(\$48,000)	(\$48,000)	(\$48,000)
• Marketer	-	-	-	-	-	(\$28,000)	(\$48,000)	(\$48,000)	(\$48,000)
• Pattern cutter	-	-	-	-	-	(\$72,000)	(\$72,000)	(\$72,000)	(\$72,000)
• Marketer	-	-	-	-	-	-	(\$12,000)	(\$72,000)	(\$72,000)
• Seamstree	-	-	-	-	-	-	-	(\$28,000)	(\$48,000)
Net Income	(\$26,571)	(\$34,571)	(\$50,571)	(\$50,571)	(\$162,284)	(\$255,076)	\$31,872	\$108,536	\$519,144

# Appendix B: Detailed Staffing Plan

Role	Classification	Start Month	FTE	Salary	Rationale
Year 1					
Designer	W-2 Full-time	M6	1.0	\$40,000	Critical for maintaining unique product design portfolio, enhancing brand distinction.
Operations exec	W-2 Full-time	M6	1.0	\$40,000	Ensures efficient order processing and workflow management, critical for quality assurance and productivity.
Year 2					
Pattern cutter	W-2 Full-time	M13	1.0	\$60,000	Enhances design precision and diversity, critical to maintaining high product standards.
Marketer	W-2 Full-time	M18	1.0	\$40,000	Drives brand visibility and consumer engagement, facilitating revenue growth and market penetration.
Year 3					
Marketer	W-2 Full-time	M35	1.0	\$60,000	Drives brand visibility and consumer engagement, facilitating revenue growth and market penetration.
Year 4					
Seamstree	W-2 Full-time	M42	1.0	\$40,000	Essential for core operations.

**By Year 5, the business supports 6 W-2 employees / 6.0 FTE, creating 6 additional roles beyond the initial team.**

## MONTH 24 SNAPSHOT:

Within 24 months, the staffing structure encompasses 4 W-2 full-time employees, ensuring sustainable operational capacity. Key role types include design, production, marketing, and operations, aptly supporting the scaling demand and managing production quality. This workforce composition aligns with E-2 expectations, presenting credible long-term job creation.

## PAYROLL JUSTIFICATION:

The compensation strategy reflects industry norms to attract competent professionals, ensuring reliability and sustainability. Salaries are structured to remain flat post-Year 3 for predictable budgeting, aligning payroll with projected revenue growth and company objectives.

## E-2 NON-MARGINALITY ARGUMENT:

The business demonstrates unwavering commitment to U.S. job creation, projecting 4 W-2 employees totaling 4.0 FTE by Year 2. These roles cover essential operational and marketing functions including Designer, Marketer, Pattern cutter, Operations exec. This staffing structure exceeds minimum non-marginality expectations and supports a credible path to stable employment and business growth.

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