

Open Decision Making Process

Recently, I had a weekly meeting with restaurant managers regarding 2006 business plan of restaurant operations. All managers have already reviewed the plan before the meeting. We have discussed a lot of management issues such as marketing, menus, capital plans, employee continued education / training programs and compensation for a few months. All managers signed on the 2006 business plan.



cludes the replacement of twenty-year-old Ovens, which budget was \$8,000.

A few weeks pasted after the business plan meeting. One day, one of managers took me to the kitchen where two old ovens had been out of order for many months. He proudly told me that the two old ovens were recently fixed and they work now. He helped the restaurant with saving \$8,000.

the restaurant. The restaurant employees have been more assertive and confident on what they propose or talk about. I found so many capable and good-hearted employees at the restaurant. I am very lucky to have an opportunity to work with such wonderful employees at the restaurant. I especially emphasized the importance of “being open-minded” and “Listening to People”

The capital plan budget was \$37,000 which in-

This is one of many other happenings at



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Inside this issue:

- [Open Decision Making Process](#) 1
- [Merging Technology into Your Business: Auto-Responder](#) 1
- [Company-Provided Vehicle to Employees](#) 3
- [Memos Solve Problems](#) 4

Merging a Technology into Your Business: Auto-Responder

Auto-responder is one of the most widely used promotional tools on the Internet. If you have used any online shopping (ex. Amazon.com or BestBuy.com, etc), you remember that you received a bunch of emails from your buyers: from order confirmation or delivery confirmation to promotional emails.

These emails, as you may be aware, are generated automatically and are sent to you. The buyer sets up the timing and content of the emails in advance and sends the emails “automatically”. Auto-responder is virtually an essential tool for any Internet commercial site.

If you take a look at this technology and apply into “your business”, you may find out that this is a great tool to increase customer satisfaction, with very low cost.

Case 1: Restaurant Business:
If you run a restaurant,





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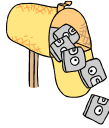
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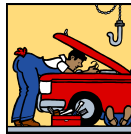
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you can issue a "point card" to customer (instead, you can get his / her email address). Each time this customer comes, he / she shows you a point card (with these records, you know how frequently this customer comes. Let's say this customer comes less than once a month). If you want the customer to come more often, you can set up auto responder to send an promotional email "every week" (free wine, free appetizer, or whatever). Also, you can send a "thank you" email to the customer every time he / she visits. Think about the potential that this customer becomes your "loyal" customer.



Case 2: Auto-Repair Shop:

If you run an auto-repair shop, you can



send "it is time for your next oil change" email every three or four months (with discount coupon). After the customer comes and you provide the oil-change service, you can send "how was our service?" email to the customer. In addition, you can regularly send "how is your car?" email. This repeated email enables the customer to think that you really care about the customer. Again, think about the potential to gain customer's loyalty.

This is just a few case studies we can provide, but there are many scenarios that you can make use of auto-responder.



Furthermore, if you consider that more people start using text message of mobile phones, combination

with auto-responder creates more potential of gathering customers into your business.

If you want to know more about auto-responder, please contact Yuji at (323) 265-3000.

OpenAxis is now providing IT consulting services on not only "accounting-related" area but also "business-operation" area. We are now helping our clients with various kinds of business issues: Customer retention, EDI, RMA (Returned Merchandise Authorization), equipment maintenance, retail POS system, etc). We are here to help you to improve your business with Information Technology.



EDI Solution seamlessly integrate with accounting system

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[For more information, please contact us at \(323\)265-3000](http://www.OpenAxis.com)

Company-Provided Vehicle to Employee



If a company provides a car for an employee's use, and the employee uses the car for both business and personal use, the company will include the value of the personal use to employee's income.

Lease Value Rule

In general, a company determines the value of a car by using its annual lease value. Then allocate prorated annual lease value to the personal use portion. Annual lease value of an automobile is as follows:

| <u>Automobile Fair Market Value (FMV)</u> | <u>Annual Lease Value</u> | <u>Automobile FMV</u> | <u>Annual Lease Value</u> | <u>Automobile FMV</u> | <u>Annual Lease Value</u> |
|---|---------------------------|-----------------------|---------------------------|-----------------------|---------------------------|
| \$0 to 999 | \$ 600 | 15,000 to 15,999 | 4,350 | 34,000 to 35,999 | 9,250 |
| 1,000 to 1,999 | 850 | 16,000 to 16,999 | 4,600 | 36,000 to 37,999 | 9,750 |
| 2,000 to 2,999 | 1,100 | 17,000 to 17,999 | 4,850 | 38,000 to 39,999 | 10,250 |
| 3,000 to 3,999 | 1,350 | 18,000 to 18,999 | 5,100 | 40,000 to 41,999 | 10,750 |
| 4,000 to 4,999 | 1,600 | 19,000 to 19,999 | 5,350 | 42,000 to 43,999 | 11,250 |
| 5,000 to 5,999 | 1,850 | 20,000 to 20,999 | 5,600 | 44,000 to 45,999 | 11,750 |
| 6,000 to 6,999 | 2,100 | 21,000 to 21,999 | 5,850 | 46,000 to 47,999 | 12,250 |
| 7,000 to 7,999 | 2,350 | 22,000 to 22,999 | 6,100 | 48,000 to 49,999 | 12,750 |
| 8,000 to 8,999 | 2,600 | 23,000 to 23,999 | 6,350 | 50,000 to 51,999 | 13,250 |
| 9,000 to 9,999 | 2,850 | 24,000 to 24,999 | 6,600 | 52,000 to 53,999 | 13,750 |
| 10,000 to 10,999 | 3,100 | 25,000 to 25,999 | 6,850 | 54,000 to 55,999 | 14,250 |
| 11,000 to 11,999 | 3,350 | 26,000 to 27,999 | 7,250 | 56,000 to 57,999 | 14,750 |
| 12,000 to 12,999 | 3,600 | 28,000 to 29,999 | 7,750 | 58,000 to 59,999 | 15,250 |
| 13,000 to 13,999 | 3,850 | 30,000 to 31,999 | 8,250 | | |
| 14,000 to 14,999 | 4,100 | 32,000 to 33,999 | 8,750 | | |

For automobiles with a FMV of more than \$59,999, the annual lease value equals $(.25 \times \text{the FMV of the automobile}) + \500 .

Cents-Per-Mile Rule

The company determines the value of a car provided to an employee for personal use by multiplying the standard mileage rate by the total miles the employee drives the car for personal purposes. For 2006, the standard mileage rate is 44.5 cents a mile.

Use Cents-Per-Mile Rule if either of the following requirements is met:

- The company reasonably expects the car to be regularly used in trade or business (at least 50% of annual mileage is for business) throughout the calendar year.
- The car meets the mileage test: 1) is driven at least 10,000 miles a year, and 2) is used primarily by employees.

Commuting Rule

A company can use the commuting rule if the company provides the car to an employee for use in trade or business and, for bona fide noncompensatory business reasons, requires the employee to commute in the vehicle, and if the employee does not use the vehicle for personal purposes other than commuting and de minimis personal use. Under the commuting rule, a company determines the value of a vehicle you provide to an employee for commuting use by multiplying each one-way commute (that is, from home to work or from work to home) by \$1.50. If more than one employee commutes in the vehicle, this value applies to each employee. This amount must be included in the employee's wages or reimbursed by the employee.



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OpenAxis, Inc.

901 Corporate Center Dr. Suite 400
Monterey Park, CA 91754

Phone: (323) 265-3000
Fax: (323) 265-3330
Email: info@openaxis.com
www.openaxis.com



A Little Effort Everyday - Adds up to Big Results

We often hear "I am too busy to write a memo" for a meeting, telephone conversation, seminar or training attendance and others. However, you can save a lot of time by writing a memo or accumulate valuable assets from your memos over several years. Your time and experiences are valuable. You should save them systematically and efficiently by allocating a little time everyday for writing a memo.



Memo works as follows:

1. You can clarify what you discussed or learned at a meeting or a seminar, and organize the information.
2. You can communicate with others more effectively and precisely, and avoid costly misunderstanding.
3. You can accumulate your valuable time and experiences for future use.

In my case, I have a recent experience where my memo served as a manual and eventually a train-



ing material. I trained my client to pull out specific digital files and sending them out using their software. Before the training, I faxed them a memo that contains the project description and detailed procedures.

Although this training was done remotely over phone, my memo assisted them to precisely follow all the steps. The implementation was successful and a day ahead of schedule. Part of success is achieved by accurately providing all the necessary information like contacts, documents, and files in a written form. The customer is satisfied, and the task is accomplished without any confusions.

My memo will become a permanent training manual both for my clients and for my colleagues. Memo has a lot of purpose and can be very helpful. I sure will have a lot of them as I deal with my daily life.

We may need a discipline to keep habit of writing a memo. The daily continuous effort of writing memos will bring you a big award in the future.

