FORM D



UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

FORM D

NOTICE OF SALE OF SECURITIES PURSUANT TO REGULATION D, SECTION 4(6), AND/OR UNIFORM LIMITED OFFERING EXEMPTION

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OMB APPRO	VAL
OMB Number:	3235-0076
Expires: April 30, 2	008

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Name of Offering (check if this is an amendment and name has changed, and indicate change.)	
2005 Private Placement	
Filing Under (Check box(es) that apply): Rule 504 Rule 505 Rule 506 Section 4(6) ULOE	SCA SECTIATO SOL
Type of Filing: New Filing Amendment	Ÿ
A. BASIC IDENTIFICATION DATA	251 0 0 5000
Enter the information requested about the issuer	dia St
Name of Issuer (check if this is an amendment and name has changed, and indicate change.)	185/\$
Performance Optics, Inc.: 5:100	
Address of Executive Offices (Number and Street, City, State, Zip Code) Telephone Number	(including Area Code)
12935 16th Ave No, Plymouth, MN 55441 [763) 519-1628	
Address of Principal Business Operations (Number and Street, City. State, Zip Code) Telephone Number	(Including Area Code)
(if different from Executive Offices)	KANTAKATARAH PANTAKATAN TANTAKAN TANTAK
980 American Pacific Drive; Suite 111, Hendersen, NV 89014 (702) 565-9179	TO THE MALL THE SECRET AS A CONTROL OF THE SECRET ASSOCIATION OF THE S
Brief Description of Business	
Selling High Performance Eyewear and Related Products	
Type of Business Organization	
corporation imited partnership, already formed other (please specify):	BAAFOOFD
business trust limited partnership, to be formed	HUUEODELA
Month Year	nucleur, che leel euro velo pière appear, an laboratorias
Actual or Estimated Date of Incorporation or Organization: 60.33 Actual Estimated	SFP 0 9 2005
Jurisdiction of Incorporation or Organization: (Enter two-letter U.S. Postal Service abbreviation for State:	OF: 0 0 0000
CN for Canada; FN for other foreign jurisdiction)	THOMSON

GENERAL INSTRUCTIONS

Who Must File: All issuers making an offering of securities in reliance on an exemption under Regulation D or Section 4(6), 17 CFR 230.501 et seq. or 15 U.S.C.

When To File: A notice must be filed no later than 15 days after the first sale of securities in the offering. A notice is deemed filed with the U.S. Securities and Exchange Commission (SEC) on the earlier of the date it is received by the SEC at the address given below or, if received at that address after the date on which it is due, on the date it was mailed by United States registered or certified mail to that address.

Where To File: U.S. Securities and Exchange Commission. 450 Fifth Street. N.W. Washington, D.C 20549.

Copies Required: Five (5) copies of this notice must be filed with the SEC, one of which must be manually signed. Any copies not manually signed must be photocopies of the manually signed copy or bear typed or printed signatures.

Information Required: A new filing must contain all information requested. Amendments need only report the name of the issuer and offering, any changes thereto, the information requested in Part C, and any material changes from the information previously supplied in Parts A and B. Part E and the Appendix need not be filed with the SEC.

Filing Fee: There is no federal filing fee.

State:

This notice shall be used to indicate reliance on the Uniform Limited Offering Exemption (ULOE) for sales of securities in those states that have adopted ULOE and that have adopted this form. Issuers relying on ULOE must file a separate notice with the Securities Administrator in each state where sales are to be, or have been made. If a state requires the payment of a fee as a precondition to the claim for the exemption, a fee in the proper amount shall accompany this form. This notice shall be filed in the appropriate states in accordance with state law. The Appendix to the notice constitutes a part of this notice and must be completed.

- ATTENTION -

Failure to file notice in the appropriate states will not result in a loss of the federal exemption. Conversely, failure to file the appropriate federal notice will not result in a loss of an available state exemption unless such exemption is predictated on the filing of a federal notice.

SEC 1972 (6-02)

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

1



BASIC IDENTIFICATION DATA

- 2. Enter the information requested for the following:
 - Each promoter of the issuer, if the issuer has been organized within the past five years,
 - Each beneficial owner having the power to vote or dispose, or direct the vote or disposition of, 10% or more of a class of equity securities of the issuer.
 - Each executive officer and director of corporate issuers and of corporate general and managing partners of partnership issuers; and

 Each general and m 	anagin	g partner o	f partn	ership issuers.						
Check Box(es) that Apply:	×	Promoter	×	Beneficial Owner	×	Executive Officer	X	Director		General and/or Managing Partner
Full Name (Last name first, i	f indiv	idual)							-	
Jacobs, Daniel										
Business or Residence Addr 12935 16th Ave No, Pl	100001102017	BALK PRESENTED THE RESERVE	THE PROPERTY OF	NAMES OF STREET STREET,	e)					
Check Box(es) that Apply:	X		×	Beneficial Owner	X	Executive Officer	×	Director	**** ****	General and/or Managing Partner
Full Name (Last name first, i	f indivi	idual)								
Jacobs: Duane								***************************************		
Business or Residence Addr	ess (N	umber and S	Street,	City, State, Zip Code	e)	CALIFORNIA MARKATAN TANIDA MANAMARKAN A	*3*********	<u>postrionoriamentensia</u>	SCHOOL ACCOUNT	ANNE THE BUILDING STORMER WANTE AND THE STORMER WAS AND AND ASSESSED.
980 American Pacific I	Drive.	Suite 11	, Her	ndersen, NV 890	14					
Check Box(es) that Apply:	E	Promoter	×	Beneficial Owner		Executive Officer		Director		General and/or Managing Partner
Full Name (Last name first, i	f indiv	idual)								· · · · · · · · · · · · · · · · · · ·
The Accessory Group,	Inc								ia in magasia Canada an magasia	
Business or Residence Addr		umber and S	Street,	City, State, Zip Code	*)	29 T. S. 180 S. 11 (1876) 1884 12 886 8 20 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	en sandarina			AND DESCRIPTION AND AND AND AND AND AND AND AND AND AN
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Check Box(es) that Apply:		Promoter		Beneficial Owner		Executive Officer		Director	8.	General and/or Managing Partner
Full Name (Last name first, i	f indivi	idual)								
Business or Residence Addr	ess (N	umber and S	Street,	City, State, Zip Code	:)	458000000000000000000000000000000000000				EES CONTRACTOR CALIFORNIA PROPERTY OF THE SECOND
EDVICE THE THE PROPERTY OF THE		14 THE TOTAL LESS			FINAL SECTION			Andrew Section		
Check Box(es) that Apply:	#2 *2	Promoter	Mar. May. May.	Beneficial Owner		Executive Officer	Ç	Director	8756 1776 1778	General and/or Managing Partner
Full Name (Last name first, i	f indivi	dual)							· ·	
					\$00 13 0036 \$16,00355					
Business or Residence Addr	ess (N	umber and S	treet,	City, State, Zip Code	:)	Nicologo Andreas (Aberta Locates and Andreas (Aberta)	0850297.03	CONTRACTOR STATE	R a tion Linear	AND ASSESSMENT OF PRINCIPLES AND
Check Box(es) that Apply:	1	Promoter	M	Beneficial Owner		Executive Officer		Director		General and/or Managing Partner
Full Name (Last name first, i	f indivi	dual)					erijoren			
Business or Residence Addr	ess (N	umber and S	Street,	City, State, Zip Code	e)					
Check Box(es) that Apply:		Promoter	985 x 395 x 375 x	Beneficial Owner	5.	Executive Officer		Director		General and/or Managing Partner
Full Name (Last name first, i	f indivi	idual)								<u> </u>
					-7					
Business or Residence Addr	ess (N	under and s	oreet,	City, State, Zip Code	=)				180 page 17 for	

B. INFORMATION ABOUT OFFERING												
I . Has the issuer sold, or does the issuer intend to sell, to non-accredited investors in this offering?								Yes	No F			
Answer also in Appendix, Column 2. if filing under ULOE.									[238]	×		
2. What is the minimum investment that will be accepted from any individual? *Subject to Waiver \$100,000									0,000 *			
2 D 4	Yes No											
4. Enter th	_	-			-		l he naid o					4 Albert 3 Mart 4 Mart
commiss	sion or sim	ilar remun	eration for	solicitatio	n of purcha	sers in con	nection wit	h sales of s	ecurities in	the offeri	ng.	
	If a person to be listed is an associated person or agent of a broker or dealer registered with the SEC and/or with a state or states, list the name of the broker or dealer. It more than five (5) persons to be listed are associated persons of such											
	a broker or dealer, you may set forth the information for that broker or dealer only.											
Full Name	(Last name	e first, if in	dividual)									
Business or	Residenc	e Address	(Number a	nd Street. (City, State.	Zip Code)				Center Carl (845-845-94)		
Name of A	cooleted	Drobar or	Dealer	ALLE ASSESSMENT							200 - 200 -	
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[MT]	[NE]	[NV]	[NH]	[NJ]	[NM]	[NY]	[NC]	[ND]	[OH]	[OK]	[OR]	[PA]
[RI]	[SC]	[SD]	[TN]	[TX]	[UT]	[VT]	[VA]	[WA]	[WV]	[WI]	[WY]	[PR]
Full Name	(Last name	first if in	dividual)									
Business or	r Residenc	e Address	(Number a	nd Street,	City, State	, Zip Code						
Name of A	ssociated l	Broker or I	Dealer			TO A POST OF THE PARTY OF THE P		X (1.59) (1.59)	Legal Control Control	* Q*** dana kan i * #k . S		
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[MI]	[SC]	[NV] [SD]	[NH]	[TX]	[NM] [UT]		[NC] [VA]				[OR] [WY]	[PA] [PR]
				. ,	. ,	. ,						. ,
Full Name	(Last name	first. if in	dividual)	Name Commence of the Commence	Control of the Contro	nda independent de Segon	CHILLIANN STATESTS				isengari Trigorage (Tugʻi Angari Trigorage (Tugʻi	
Business or	r Residenc	e Address	(Number a	nd Street,	City, State	, Zip Code)					
CONTRACTOR OF THE STATE OF THE								Name of the second seco				
Name of A	ssociated I	Broker or I	Dealer				arvonne anglesia Correction					
States in W	hich Pers	on Listed 1	Has Solicit	ed or Inter	nds to Solic	it Purchase	ers	02.12.06.05.05.05.00.00			823620 × (45466212)	
(Check	c "All State	es" or chec	k individua	il States)			·····					All States
[AL]	[AK]	[AZ]	[AR]	[CA] [KY]	[CO]	[CT]	[DE]	[DC] [MA]		[GA] [MN]	[HI] [MS]	[ID] [MO]
	[NE]	[IA] [NV]	[KS] [NH]	[NJ]	[LA] [NM]	[ME] [NY]	[MD] [NC]	[ND]	[OH]	[OK]	[OR]	[PA]
[RI]	[SC]	[SD]	[TN]	[TX]	[UT]	[VT]	[VA]	[WA]	[wv]	[WI]	[WY]	[PR]

OFFERING PRICE, NUMBER OF INVESTORS, EXPENSES AND USE OF PROCEEDS

1.	Enter the aggregate offering price of securities included in this offering and the total amount alread sold. Enter "0" if the answer is "none" or "zero." If the transaction is an exchange offering, check		
	this box and indicate in the columns below the amounts of the securities offered for exchange and		
	already exchanged.	Aggregate	Amount Already
	Type of Security	Offering Price	Sold
	Debt	S	\$ 2200000000000000000000000000000000000
	Equity.	SERVICE STANDARD STREET, STREE	\$ 100,000
	Common Preferred	<u></u>	Market and the same and the sam
	Convertible Securities (including warrants)		C
		 30186115000 008,055,00748 124,88807,500 	
	Partnership Interests Other (Specify	SESTERIO	s in the latest that the
	Total		
	Answer also in Appendix, Column 3. if filing under ULOE.	<u> </u>	<u> </u>
2. 1	Enter the number of accredited and non-accredited investors who have purchased securities in thi	s	
.	offering and the aggregate dollar amounts of their purchases. For offerings under Rule 504, indicat the number of persons who have purchased securities and the aggregate dollar amount of thei purchases on the total lines. Enter "O" if answer is *'none" or "zero."	e	·
		Number	Aggregate Dollar Amount
		Investors	of Purchases
	Accredited Investors.		\$ <u>100,000</u>
	Non-accredited Investors	1012-1012-1012-1012-1012-1012-1012-1012	\$
	Total (for filings under Rule 504 only)		S
	Answer also in Appendix, Column 4, if filing under ULOE.		
3. I	If this filing is for an offering under Rule 504 or 505, enter the information requested for all securities sold by the issuer, to date, in offerings of the types indicated, in the twelve (12) months prior to the first sale of securities in this offering. Classify securities by type listed in Part C Question 1.	3	
	Type of Offering	Type of Security	Dollar Amount Sold
	Rule 505	termedicanta accidenda accidental	Join Soin
	Regulation A		
	Rule 504		
	Total		
4	a. Furnish a statement of all expenses in connection with the issuance and distribution of the		
	securities in this offering. Exclude amounts relating solely to organization expenses of the insurer. The information may be given as subject to future contingencies. If the amount of an expenditure is not known, furnish an estimate and check the box to the left of the estimate.		
	Transfer Agent's Fees		S THE STATE OF THE
	Printing and Engraving Costs	<u>Z</u>	s 5,000
	Legal Fees	x	<u>\$ 12,500:</u>
	Accounting Fees	X	\$ <u>12,500</u>
	Engineering Fees		3
	Salar Commissions (analify Endowl for any antaly)		Carrie Carrie
	Sales Commissions (specify finders' fees separately)	1. E	PROPERTY THEY CHANGE THE TANKS
	Other Expenses (identify)		\$ 30,000

	OFFERING PRICE, NUMB	ER OF INVESTORS, EXPENSES AND USE OF I	PROCEEDS	
	b. Enter the difference between the aggregate offe and total expenses furnished in response to Part C-proceeds to the issuer."			s 3,970,000
5.	Indicate below the amount of the adjusted gross preach of the purposes shown. If the amount for an check the box to the left of the estimate. The total of proceeds to the issuer set forth in response to Pa	y purpose is not known, furnish an estimate and of the payments listed must equal the adjusted gross		
			Payments to Officers. Directors, & Affiliates	Payments to Others
	Salaries and fees		≥ \$ <u>80,000</u>	≥ \$ 120,000
	Purchase of real estate			3 \$ 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
	Purchase, rental or leasing and installation of made and equipment	chinery	3	s s
	Construction or leasing of plant buildings and fac-	ilities	S S S S S S S S S S S S S S S S S S S	
	Acquisition of other businesses (including the val offering that may be used in exchange for the ass- issuer pursuant to a merger)	ets or securities of another	The second secon	S Since Since Since
	Repayment of indebtedness		(日本本代とおうなどを含またな) まとは古どを食者とい	SERVE
	Working capital		S	≥ s 1;790,000
	Working capital Other (specify): Inventory and Product:		S S S S S S S S S S S S S S S S S S S	⊠ \$ 1,980,000
		The second secon	S S	S
	Column Totals		≥ \$ <u>80,000</u>	≤ \$ <u>3,890,000</u>
	Total Payments Listed (column totals added)		≥ \$ <u>3,9</u>	70,00
		D. FEDERAL SIGNATURE		
sign	issuer has duly caused this notice to be signed by th lature constitutes an undertaking by the issuer to fur information furnished by the issuer to any non-accre	nish to the U.S. Securities and Exchange Commis	ssion, upon written	505, the following request of its staff,
Issu	er (Print or Type)	Signature	Date	
	formance Optics, Inc.	David her C	\$/24	1/5¢ :-
	ne of Signer (Print or Type)	Title of Signer (Print or Type)	and the second s	
Da	niel Jacobs	President		

- ATTENTION -

Intentional misstatements or omissions of fact constitute federal criminal violations. (See 18 U.S.C.1001.