

1430164

FORM D

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

OMB APPROVAL	
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FORM D

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

SEC USE ONLY	
Prefix	Serial
DATE RECEIVED	
SEC	

Name of Offering (  check if this is an amendment and name has changed, and indicate change.)

JDHB, Inc. 401k Plan QES Disclosure

Filing Under (Check box(es) that apply):  Rule 504  Rule 505  Rule 506  Section 4(6)  ULOE

Type of Filing:  New Filing  Amendment

Not Processing Section

MAR 17 2008

A. BASIC IDENTIFICATION DATA

1. Enter the information requested about the issuer

Washington, DC  
104

Name of Issuer (  check if this is an amendment and name has changed, and indicate change.)

JDHB Inc.

Address of Executive Offices (Number and Street, City, State, Zip Code)

5200 Compassion Court, Midlothian, Texas 76065

Telephone Number (Including Area Code)

972-723-0969

Address of Principal Business Operations (Number and Street, City, State, Zip Code)

(if different from Executive Offices)

Telephone Number (Including Area Code)

Brief Description of Business

owns and operates two UPS Franchise Stores

PROCESSED  
MAR 20 2008  
THOMSON FINANCIAL

Type of Business Organization

- corporation
- limited partnership, already formed
- other (please specify):
- business trust
- limited partnership, to be formed



Actual or Estimated Date of Incorporation or Organization: Month Year  Actual  Estimated

Jurisdiction of Incorporation or Organization: (Enter two-letter U.S. Postal Service abbreviation for State: CN for Canada; FN for other foreign jurisdiction)

GENERAL INSTRUCTIONS

Federal:

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. 77d(6).

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 predicated on the filing of a federal notice.

**A. 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 managing partner of partnership issuers.

Check Box(es) that Apply:  Promoter  Beneficial Owner  Executive Officer  Director  General and/or Managing Partner

Full Name (Last name first, if individual)

McGraw, Judy

Business or Residence Address (Number and Street, City, State, Zip Code)

5200 Compassion Court, Midlothian, Texas 76065

Check Box(es) that Apply:  Promoter  Beneficial Owner  Executive Officer  Director  General and/or Managing Partner

Full Name (Last name first, if individual)

David McGraw

Business or Residence Address (Number and Street, City, State, Zip Code)

5200 Compassion Court, Midlothian, Texas 76065

Check Box(es) that Apply:  Promoter  Beneficial Owner  Executive Officer  Director  General and/or Managing Partner

Full Name (Last name first, if individual)

Business or Residence Address (Number and Street, City, State, Zip Code)

Check Box(es) that Apply:  Promoter  Beneficial Owner  Executive Officer  Director  General and/or Managing Partner

Full Name (Last name first, if individual)

Business or Residence Address (Number and Street, City, State, Zip Code)

Check Box(es) that Apply:  Promoter  Beneficial Owner  Executive Officer  Director  General and/or Managing Partner

Full Name (Last name first, if individual)

Business or Residence Address (Number and Street, City, State, Zip Code)

Check Box(es) that Apply:  Promoter  Beneficial Owner  Executive Officer  Director  General and/or Managing Partner

Full Name (Last name first, if individual)

Business or Residence Address (Number and Street, City, State, Zip Code)

Check Box(es) that Apply:  Promoter  Beneficial Owner  Executive Officer  Director  General and/or Managing Partner

Full Name (Last name first, if individual)

Business or Residence Address (Number and Street, City, State, Zip Code)

(Use blank sheet, or copy and use additional copies of this sheet, as necessary)

**B. INFORMATION ABOUT OFFERING**

1. Has the issuer sold, or does the issuer intend to sell, to non-accredited investors in this offering? .....  Yes  No  
 Answer also in Appendix, Column 2, if filing under ULOE.
2. What is the minimum investment that will be accepted from any individual? ..... \$ 10.00
3. Does the offering permit joint ownership of a single unit? .....  Yes  No
4. Enter the information requested for each person who has been or will be paid or given, directly or indirectly, any commission or similar remuneration for solicitation of purchasers in connection with sales of securities in the offering. 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. If 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 first, if individual)  
 NO BROKER/DEALER WAS USED IN CONNECTION WITH THE ISSUANCE OF THE SECURITIES REPORTED HEREIN

Business or Residence Address (Number and Street, City, State, Zip Code)  
 NO COMMISSIONS WERE PAID IN CONNECTION WITH THE ISSUANCE OF THE SECURITIES REPORTED HEREIN

Name of Associated Broker or Dealer

States in Which Person Listed Has Solicited or Intends to Solicit Purchasers  
 (Check "All States" or check individual States) .....  All States

AL	AK	AZ	AR	CA	CO	CT	DE	DC	FL	GA	HI	ID
IL	IN	IA	KS	KY	LA	ME	MD	MA	MI	MN	MS	MO
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 individual)

Business or Residence Address (Number and Street, City, State, Zip Code)

Name of Associated Broker or Dealer

States in Which Person Listed Has Solicited or Intends to Solicit Purchasers  
 (Check "All States" or check individual States) .....  All States

AL	AK	AZ	AR	CA	CO	CT	DE	DC	FL	GA	HI	ID
IL	IN	IA	KS	KY	LA	ME	MD	MA	MI	MN	MS	MO
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 individual)

Business or Residence Address (Number and Street, City, State, Zip Code)

Name of Associated Broker or Dealer

States in Which Person Listed Has Solicited or Intends to Solicit Purchasers  
 (Check "All States" or check individual States) .....  All States

AL	AK	AZ	AR	CA	CO	CT	DE	DC	FL	GA	HI	ID
IL	IN	IA	KS	KY	LA	ME	MD	MA	MI	MN	MS	MO
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

(Use blank sheet, or copy and use additional copies of this sheet, as necessary.)

**C. 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 already 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.

Type of Security	Aggregate Offering Price	Amount Already Sold
Debt .....	\$ 0.00	\$ 0.00
Equity .....	\$ 151,240.00	\$ 151,240.00
	<input checked="" type="checkbox"/> Common <input type="checkbox"/> Preferred	
Convertible Securities (including warrants) .....	\$ 0.00	\$ 0.00
Partnership Interests .....	\$ 0.00	\$ 0.00
Other (Specify _____) .....	\$ _____	\$ _____
<b>Total</b> .....	<b>\$ 151,240.00</b>	<b>\$ 151,240.00</b>

Answer also in Appendix, Column 3, if filing under ULOE.

2. Enter the number of accredited and non-accredited investors who have purchased securities in this offering and the aggregate dollar amounts of their purchases. For offerings under Rule 504, indicate the number of persons who have purchased securities and the aggregate dollar amount of their purchases on the total lines. Enter "0" if answer is "none" or "zero."

	Number Investors	Aggregate Dollar Amount of Purchases
Accredited Investors .....	1	\$ 151,240.00
Non-accredited Investors .....	0	\$ 0.00
<b>Total (for filings under Rule 504 only)</b> .....	<b>0</b>	<b>\$ 0.00</b>

Answer also in Appendix, Column 4, if filing under ULOE.

3. 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.

Type of Offering	Type of Security	Dollar Amount Sold
Rule 505 .....	N/A	\$ 0.00
Regulation A .....	N/A	\$ 0.00
Rule 504 .....	N/A	\$ 0.00
<b>Total</b> .....		<b>\$ 0.00</b>

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 .....	<input type="checkbox"/>	\$ _____
Printing and Engraving Costs .....	<input type="checkbox"/>	\$ _____
Legal Fees .....	<input checked="" type="checkbox"/>	\$ 2,800.00
Accounting Fees .....	<input type="checkbox"/>	\$ _____
Engineering Fees .....	<input type="checkbox"/>	\$ _____
Sales Commissions (specify finders' fees separately) .....	<input type="checkbox"/>	\$ _____
Other Expenses (identify) <u>Organizational Fees</u> .....	<input checked="" type="checkbox"/>	\$ 4,995.00
<b>Total</b> .....	<input type="checkbox"/>	<b>\$ 7,795.00</b>

**C. OFFERING PRICE, NUMBER OF INVESTORS, EXPENSES AND USE OF PROCEEDS**

b. Enter the difference between the aggregate offering price given in response to Part C — Question 1 and total expenses furnished in response to Part C — Question 4.a. This difference is the "adjusted gross proceeds to the issuer." .....

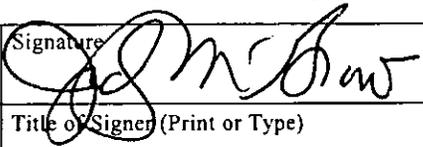
\$ 143,445.00

5. Indicate below the amount of the adjusted gross proceed to the issuer used or proposed to be used for each of the purposes shown. If the amount for any purpose is not known, furnish an estimate and check the box to the left of the estimate. The total of the payments listed must equal the adjusted gross proceeds to the issuer set forth in response to Part C — Question 4.b above.

	Payments to Officers, Directors, & Affiliates	Payments to Others
Salaries and fees .....	<input type="checkbox"/> \$ _____	<input type="checkbox"/> \$ _____
Purchase of real estate .....	<input type="checkbox"/> \$ _____	<input type="checkbox"/> \$ _____
Purchase, rental or leasing and installation of machinery and equipment .....	<input type="checkbox"/> \$ _____	<input type="checkbox"/> \$ _____
Construction or leasing of plant buildings and facilities .....	<input type="checkbox"/> \$ _____	<input type="checkbox"/> \$ _____
Acquisition of other businesses (including the value of securities involved in this offering that may be used in exchange for the assets or securities of another issuer pursuant to a merger) .....	<input type="checkbox"/> \$ _____	<input checked="" type="checkbox"/> \$ 143,445.00
Repayment of indebtedness .....	<input type="checkbox"/> \$ _____	<input type="checkbox"/> \$ _____
Working capital .....	<input type="checkbox"/> \$ _____	<input type="checkbox"/> \$ _____
Other (specify): _____	<input type="checkbox"/> \$ _____	<input type="checkbox"/> \$ _____
_____	<input type="checkbox"/> \$ _____	<input type="checkbox"/> \$ _____
Column Totals .....	<input type="checkbox"/> \$ 0.00	<input checked="" type="checkbox"/> \$ 143,445.00
Total Payments Listed (column totals added) .....		<input checked="" type="checkbox"/> \$ 143,445.00

**D. FEDERAL SIGNATURE**

The issuer has duly caused this notice to be signed by the undersigned duly authorized person. If this notice is filed under Rule 505, the following signature constitutes an undertaking by the issuer to furnish to the U.S. Securities and Exchange Commission, upon written request of its staff, the information furnished by the issuer to any non-accredited investor pursuant to paragraph (b)(2) of Rule 502.

Issuer (Print or Type) JDHB Inc.	Signature 	Date
Name of Signer (Print or Type) Judy McGraw	Title of Signer (Print or Type) President	

**ATTENTION**

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

**E. STATE SIGNATURE**

1. Is any party described in 17 CFR 230.262 presently subject to any of the disqualification provisions of such rule? ..... Yes  No

See Appendix, Column 5, for state response.

2. The undersigned issuer hereby undertakes to furnish to any state administrator of any state in which this notice is filed a notice on Form D (17 CFR 239.500) at such times as required by state law.
3. The undersigned issuer hereby undertakes to furnish to the state administrators, upon written request, information furnished by the issuer to offerees.
4. The undersigned issuer represents that the issuer is familiar with the conditions that must be satisfied to be entitled to the Uniform limited Offering Exemption (ULOE) of the state in which this notice is filed and understands that the issuer claiming the availability of this exemption has the burden of establishing that these conditions have been satisfied.

The issuer has read this notification and knows the contents to be true and has duly caused this notice to be signed on its behalf by the undersigned duly authorized person.

Issuer (Print or Type) JDHB Inc.	Signature 	Date
Name (Print or Type) Judy McGraw	Title (Print or Type) President	

**Instruction:**

Print the name and title of the signing representative under his signature for the state portion of this form. One copy of every notice on Form D must be manually signed. Any copies not manually signed must be photocopies of the manually signed copy or bear typed or printed signatures.

**APPENDIX**

1 State	2 Intend to sell to non-accredited investors in State (Part B-Item 1)		3 Type of security and aggregate offering price offered in state (Part C-Item 1)	4 Type of investor and amount purchased in State (Part C-Item 2)				5 Disqualification under State ULOE (if yes, attach explanation of waiver granted) (Part E-Item 1)	
	Yes	No		Number of Accredited Investors	Amount	Number of Non-Accredited Investors	Amount	Yes	No
AL									
AK									
AZ									
AR									
CA									
CO									
CT									
DE									
DC									
FL									
GA									
HI									
ID									
IL									
IN									
IA									
KS									
KY									
LA									
ME									
MD									
MA									
MI									
MN									
MS									

**APPENDIX**

1 State	2 Intend to sell to non-accredited investors in State (Part B-Item 1)		3 Type of security and aggregate offering price offered in state (Part C-Item 1)	4 Type of investor and amount purchased in State (Part C-Item 2)				5 Disqualification under State ULOE (if yes, attach explanation of waiver granted) (Part E-Item 1)	
	Yes	No		Number of Accredited Investors	Amount	Number of Non-Accredited Investors	Amount	Yes	No
MO									
MT									
NE									
NV									
NH									
NJ									
NM									
NY									
NC									
ND									
OH									
OK									
OR									
PA									
RI									
SC									
SD									
TN									
TX		x	common 151240	1	\$151,240.00	0	\$0.00		x
UT									
VT									
VA									
WA									
WV									
WI									

**APPENDIX**

1	2		3	4				5	
	Intend to sell to non-accredited investors in State (Part B-Item 1)			Type of security and aggregate offering price offered in state (Part C-Item 1)	Type of investor and amount purchased in State (Part C-Item 2)				Disqualification under State ULOE (if yes, attach explanation of waiver granted) (Part E-Item 1)
State	Yes	No		Number of Accredited Investors	Amount	Number of Non-Accredited Investors	Amount	Yes	No
WY	<input type="checkbox"/>	<input type="checkbox"/>						<input type="checkbox"/>	<input type="checkbox"/>
PR	<input type="checkbox"/>	<input type="checkbox"/>						<input type="checkbox"/>	<input type="checkbox"/>

February 15, 2008

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

Re: JDBH, Inc. Federal Securities Exemption

To Whom It May Concern:

The purpose of this letter is to provide additional details to the Securities Exchange Commission ("Commission") requested on Form D. The issuer in this transaction, JDHB, Inc. (hereinafter referred to as Corporation"), is a small business enterprise and sold corporate securities in the form of common stock equity, to raise "seed capital." All the securities sold in this transaction were sold to accredited investors, who were both corporate Board of Directors ("Board") and officers (hereinafter referred to as "qualified investors").

The offer and sale of securities in this transaction was exempt under Texas State Law, Texas Securities Act 5.1(b) & Texas Administrative Code (Title 7) Rule § 109.13(g). The applicable provision is self-executing and requires no additional state filings to be completed on behalf of the Corporation..

The following is a detailed explanation of the offer and sale of the Corporation's securities. First, the Corporation operates its business as a C Corporation. The Corporation owns and operates two UPS Store franchise. On July 28, 2007, the Corporation adopted a 401(k) Profit Sharing Plan ("Plan"). The Plan is a qualified standardized prototype that is a traditional profit sharing plan with individual account Plans. All investments in this Plan are participant directed/controlled and not Trustee directed/controlled. The Plan Trustee established a master brokerage account with individual participant directed sub-accounts in the name of each employee seeking to exercise the rights, benefits, and features of the Plan.

The Plan has a provision that allows employees, who may not yet qualify to participate in the Plan, the right to make rollover contributions. A rollover contribution is the distribution of assets from one qualified retirement account to another qualified retirement account i.e. 401(k)s, IRAs, 403(b)s, 457s, etc.. Under this provision, if an employee, who is not yet qualified to participate in the Plan, wants to rollover

contributions to the Corporation's Plan, the employee may do so and then invest freely under the provisions of the Plan. Under ERISA and the Internal Revenue Code ("IRC"), the securities sold by an employer to a Plan are known as Qualified Employer Securities (hereinafter referred to as "QES"). Additionally, under IRC § 401(a)(4) and its corresponding regulations: (1) the rights, benefits and features of a Plan cannot discriminate in favor of highly compensated employees, and (2) the option to purchase QES when offered by the employer is a right under the Plan. Under IRC § 401(a), a profit sharing plan created by an employer must be offered for the exclusive benefit of his employees otherwise the plan can be disqualified. IRC § 3121(d) defines an employee as any officer of a corporation and any individual under the usual common law.

On August 29, 2007, the Corporation's Board resolved to raise seed capital by selling securities to the Corporation's Plan. Specifically, the Board sought to sell QES to the Plan so accredited investors with assets in their Plan accounts could purchase QES in the Corporation. Judy McGraw, the Corporation's President, along with her husband David McGraw own David and Judy McGraw, Inc., a Texas entity. The Corporation and David and Judy McGraw, Inc. are related businesses that constitute a control group. If two or more businesses are part of the control group, then for most Plan purposes, all employees of those businesses are deemed to be employed by a single employer. If one related employer sponsors a Plan, it is as though the sponsor employed all employees of the related employers. Between the Corporation and the employees employed by David and Judy McGraw, Inc., the Corporation, for Plan purposes, is deemed to employ eight (8) employees including its Officers. However, only Judy McGraw, the Corporation's President, is an accredited investor as defined by Federal securities laws. The remaining seven (7) employees are non-accredited investors as defined by Federal securities laws. In an effort to comply with IRC § 401(a)(4), the Corporation disclosed, in writing, to all employees the Board of Director's offer to sell QES to the Plan ("QES Disclosure"). Along with the Employee Disclosure, the Corporation provided each and every employee with copies of the Corporation's Plan documents. *See Exhibit A: QES Disclosure to Employees, Exhibit B: Plan Documents.* The QES Disclosure to Employees contains a document called Notice to Employer. The Notice to Employer informs the Corporation as to whether the employee intends to purchase QES via the Plan. Each employee completed a Notice to Employer and declined to purchase QES via the Plan. If an employee had opted to purchase QES via the Plan, the Corporation would have provided the employee corporate financial statements including cash flows and/or a private placement memorandum. Though the Corporation did not discourage any employee from exercising their right to purchase QES under IRC § 401(a)(4), the Corporation did not want any employee to purchase QES because the securities are a risky investment.

No employee other than Judy McGraw purchased corporate QES using Plan assets contained in her individual account Plan. All other employees acknowledged their right to purchase QES using Plan assets, but declined to do so. Therefore, it was not necessary to prepare financial statements or a private placement memorandum for the employees. Again, at no time was it ever the Board's intention to raise seed capital via the offer/sale of securities to the general public or its non-highly compensated employees,

but to allow the Corporation's President, Judy McGraw, to purchase QES using her Plan assets.

The accompanying Form D discloses the information for the actual sale of securities, all of which were purchased by Judy McGraw via her individual account Plan.

If you have further questions regarding this transaction please contact Emily Sharp Rains, the Corporation Tax/ERISA attorney who assisted us with this transaction at (206) 283-5593.

Sincerely,

A handwritten signature in black ink, appearing to read "Judy McGraw", written over a horizontal line.

Judy McGraw, President  
JDFIB, Inc.

Cc: Emily Sharp Rains, Esq.

**END**