

United Treatment Centers, Inc.
Unaudited Financial Statements
As of September 30, 2013

United Treatment Centers, Inc.
Unaudited Balance Sheets
As of September 30 2013 and December 31, 2012

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	September 30 2013	December 31 2012
ASSETS:		
Current Assets		
Cash	\$ 743	\$ 1,406
Notes Receivable	<u>51,000</u>	<u>28,986</u>
	51,743	30,392
Fixed Assets, net (Note 2)	15,600	19,200
Other Assets, net (Note 3)	0	3,006
TOTAL ASSETS	<u>\$ 67,343</u>	<u>\$ 52,598</u>
 LIABILITIES:		
Current Liabilities		
Accounts Payable and accrued liabilities	\$ 41,443	\$ 19,995
 Loans From Third Parties (Note 4)	 362,451	 421,030
Notes Payable (Note 5)	<u>330,353</u>	<u>304,020</u>
TOTAL LIABILITIES	<u>\$ 734,247</u>	<u>\$ 745,045</u>
 STOCKHOLDERS EQUITY		
Common Stock		
Authorized - 6,000,000,000 shares, \$.00001 par value; and 5,551,159,696 Issued and outstanding at Sept. 30, 2013 and 501,124,681 Issued and outstanding at December 31 , 2012, respectively		
	\$ 87,573	\$ 87,573
Preferred Stock : Class A Preferred Stock		
Authorized - 20,000,000 shares, \$.00001 par value; and 1,000,000 Issued and outstanding at Sept. 30, 2013 and 1,000,000 Issued and outstanding at December 31 , 2012, respectively		
	\$ 200	\$ 200
Preferred Stock : Class B Preferred Stock \$ 2.50 “SERIES B Preferred Stock”		
Authorized - 5,000,000 shares, \$.00001 par value; and 4,000 Issued and outstanding at Sept. 30, 2013 and None Issued and outstanding at December 31 , 2012, respectively		
	\$ 50	\$ 50
Preferred Stock : Class C Preferred Stock –NAME “SERIES C Preferred Stock”		
Authorized - 5,000,000 shares, \$.00001 par value; and None Issued and outstanding at Sept. 30, 2013 and None Issued and outstanding at December 31 , 2012, respectively		
	\$ 50	\$ 50
Additional paid in capital	1,992,579	1,842,719
Retained Earnings (Deficit)	(2,747,356)	(2,622,839)
	<u>(666,904)</u>	<u>(692,447)</u>
	<u>\$ 67,343</u>	<u>\$ 52,598</u>

The accompanying notes are an integral part of these financial statements.

United Treatment Centers, Inc.
Unaudited Statement of Income
For the Three months ended September 30, 2013 and 2012
Page 2

Three Months Ended
September 30, 2013 and 2012

Sales	<u>\$ 48,028</u>	<u>\$ 0</u>
Cost of Sales	0	-
Gross Margin	<u>\$ 48,028</u>	<u>\$ 0</u>
Expenses:		
Salary & Benefits	45,000	\$ 0
General and Administrative	2,895	30,382
Advertising	-	-
Professional & legal	10,000	-
Supplies	465	-
Rent	3,000	-
Interest	10,640	-
Depreciation	1,200	-
Total Expenses	<u>\$ 73,200</u>	<u>\$30,382</u>
Profit (Loss) Before Taxes	\$(25,172)	\$30,382
Provision for Income Taxes	-	-
Profit (Loss)	<u>\$(25,172)</u>	<u>\$ 30,382</u>

The accompanying notes are an integral part of these financial statements.

United Treatment Centers, Inc.
Unaudited Statement of Income
For the Nine months ended September 30, 2013 and 2012
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Nine Months Ended
September 30, 2013 and 2012

Sales	<u>\$ 144,547</u>	<u>\$ 0</u>
Cost of Sales	0	-
Gross Margin	<u>\$ 144,547</u>	<u>\$ 0</u>
Expenses:		
Salary & Benefits	102,616	\$ 0
General and Administrative	51,528	30,382
Advertising	13,110	-
Professional & legal	34,993	-
Supplies	2,194	-
Rent	19,173	-
Interest	41,850	-
Depreciation	3,600	-
Total Expenses	<u>\$ 269,064</u>	<u>\$ 30,382</u>
Profit (Loss) Before Taxes	\$(124,517)	\$30,382
Provision for Income Taxes	-	-
Profit (Loss)	<u>\$(124,517)</u>	<u>\$30,382</u>

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United Treatment Centers, Inc.
UNAUDITED STATEMENT OF CASH FLOWS
Page 4

For the Nine months year ended September 30, 2013 and 2012

Operating Activities		
Net Income(loss)	\$ (124,517)	\$ 0
Add Depreciation	\$ 3,600	\$ 0
Add adjustments to reconcile		
Decreases (increases) in :		
Accounts payable and accrued liabilities	\$ (36,448)	\$ 0
Net cash used in operating activities	\$ 156,702	\$ 0
Cash Flows from investing activities: n/a		
Cash flows from finance activities : n/a		
Net Increase (Decrease) in cash	\$ (663)	\$ 0
Cash, Beginning	\$ 1,406	\$ 0
Cash, Ending	<u>\$ 743</u>	<u>\$ 0</u>

SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION No items require disclosure.

SUPPLEMENTAL DISCLOSURE OF NON-CASH INVESTING AND FINANCING ACTIVITIES OF CASH No items require disclosure.

The accompanying notes are an integral part of these financial statements

United Treatment Centers, Inc.
Unaudited Statement of Stockholders Equity Page 1 of 2
As of September 30, 2013 Page 5

Description	Common Stock Amount Shares	Additional Paid-in Capital	Accumulated Equity (Deficit)	Total Stockholders' Equity (Deficit)
Balance at				
December 31, 2007	875,727,250	87,573 434,377	(757,421)	(235,471)
Reverse split 4000:1	218,932			
	55,253,977	100,000		
Issue of Shares for cash and contributed assets				
Net Profit			51,619	51,619
Balance at				
December 31, 2008	55,472,909	87,573 534,377	(705,802)	(183,852)
Shares				
Issued	45,000,000	111,837		
Shares Issued	25,000,000	62,132		
Shares Issued	1,000,000	2,485		
Shares Issued	4,000,000	200,000		
Shares Issued	11,000,000	27,337		
Shares Issued contain:	6,500,000	250,000		
Common stock purchase				
warrants 3,250,000 exercisable				
at .20 cents. Common stock				
purchase warrants 3,250,000				
exercisable at .30 cents.				
Net Profit			46,267	46,267
Balance at				
December 31, 2009	147,972,909	87,573 1,188,168	(659,535)	(137,585)

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United Treatment Centers, Inc.
Unaudited Statement of Stockholders Equity Page 2 of 2 **September**
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<u>Description</u>	<u>Common</u>	<u>Preferred</u>	<u>Amount</u>	<u>Additional Paid-in</u>	<u>Accumulated</u>	<u>Total Stockholders'</u>
<u>Shares</u>	<u>Shares</u>			<u>Capital (Deficit)</u>		<u>Equity (Deficit)</u>
Shares Issued						
contain: 22,500,000			225,000			
Common stock purchase warrants 6,250,000 exercisable at .20 cents.						
Common stock purchase warrants 6,250,000 exercisable at .30 cents.						
Shares Issued	5,000,000			50,000		
	10,000,000			92,818		
	2,515,328			10,000		
	750,000			10,000		
	10,000,000			63,868		
	18,346,373			27,519		
	17,114,280			17,114		
Net Profit(Loss)					(584,757)	
Balance at						
Dec. 31, 2010	<u>234,198,890</u>		<u>87,573</u>	<u>1,684,487</u>	<u>(1,244,292)</u>	<u>(722,342)</u>
Shares Issued	134,925,791			120,715		
Net Profit (Loss)					(529,662)	(529,662)
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Balance at						
December 31, 2011	<u>378,124,681</u>		<u>87,573</u>	<u>1,842,719</u>	<u>(1,773,954)</u>	<u>(1,252,004)</u>
Shares Issued	70,000,000			70,000	115,880	
Shares Issued	30,000,000			30,000		
Shares Issued	23,000,000			1,840		
Shares Issued		1,000,000		100		
Net Profit (Loss)				(101,940)	(964,765)	(964,765)
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Balance						
Dec. 31, 2012	<u>501,124,681</u>	<u>1,000,000</u>	<u>\$ 87,573</u>	<u>\$ 1,842,719</u>	<u>\$(2,622,839)</u>	<u>\$(2,216,769)</u>
Shares Issued	4,179,820,730			85,240		
Shares Issued	870,214,285			64,620		
Net profit (Loss)					(124,517)	(124,517)
Balance						
Sept. 30, 2013	<u>5,551,159,696</u>	<u>1,000,000</u>	<u>\$87,573</u>	<u>\$1,992,579</u>	<u>\$(2,747,356)</u>	<u>\$(2,341,286)</u>

The accompanying notes are an integral part of these financial statements.

United Treatment Centers, Inc.
NOTES TO FINANCIAL STATEMENTS
September 30, 2013 Page 7

NOTE 1 – NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

United Treatment Centers, Inc. (the “Company”) was incorporated in the State of Wyoming. The Company is currently a subscription based online and day trading business that provides Education and software services.

Cash and Cash Equivalents

The Company considers all highly liquid investments purchased with an original maturity date of three months or less to be cash equivalents.

Fixed Assets

Equipment, molds, furniture, fixtures and computer equipment is recorded at cost. Depreciation is computed by the straight line and accelerated methods over the estimated lives of the assets ranging from three to seven years. Expenditures for maintenance and repairs are charged to operations as incurred.

United Treatment Centers, Inc. (the “Company”) was incorporated in the State of Wyoming.

Income Taxes

The Company accounts for income taxes using the provisions of Statement of Financial Accounting Standards (“SFAS”) No. 109, Accounting for Income Taxes. Under this standard, deferred tax assets and liabilities represent the estimated tax effects of future deductible or taxable amounts attributed to differences between the financial statements carrying amounts and the tax bases of existing assets and liabilities. The standard also allows recognition of income tax benefits for loss carryforwards, credit carryforwards and certain temporary differences for which tax benefits have not previously been recorded. Valuation allowances are provided for uncertainties associated with deferred tax assets.

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NOTES TO FINANCIAL STATEMENTS
September 30, 2013 **Page 8**

Note 2 – FIXED ASSETS, NET

The Company's equipment consisted of the following:

	September 30, 2013	December 31, 2012
Office equipment	\$ <u>24,000</u>	<u>24,000</u>
	24,000	24,000
Less accumulated depreciation	<u>7,200</u>	<u>4,800</u>
	\$ 15,600	\$ 19,200

Depreciation expense of \$ 1,200 was charged to operations for the three months ended September 30, 2013 and \$ 4,800 for the twelve months ended December 31, 2012.

Note 3 – Other Assets.

	September 30, 2013	December 31, 2012
Cost	\$ 0	\$ 3,006
Accumulated Depreciation	<u>0</u>	<u>0</u>
Net book value	\$ 0	\$ 3,006

United Treatment Centers, Inc.
NOTES TO FINANCIAL STATEMENTS
September 30, 2013 Page 9

Note 4 – Loans to Third Parties.

These loans bear 8% interest per annum and have terms of demand repayment.

	Sept. 30 2013	December 31 2012
Loan to Third Parties – T.L.	\$ 50,005	\$ 55,005
Loan to Third Parties – J.C.	242,839	231,798
Loan to Third Parties – D.G.	<u>69,607</u>	<u>134,227</u>
Total Loans to Third Parties	\$ 362,451	\$ 421,030

J.C. is holder of a note dated September 11, 2012 in the original principal amount of \$ 229,093. The note was acquired in a private transaction in August 27, 2012. The security derives from 3 convertible Promissory Notes dated March 25, 2010 amount \$ 150,000, November 4, 2010 amount \$ 50,000, and March 11, 2011 amount \$ 25,000. The balance of the note at Sept. 30, 2013 is \$ 242,839.

D.G. is the holder of a note sold by United Treatment Centers dated June 3, 2010 issued as a convertible Promissory Note in the principal amount of \$ 112,000 pursuant to the terms of a securities purchase agreement dated of even date therewith. The security derives from a convertible Promissory Note dated June 3, 2010. The note together with the accrued interest at the annual rate of eight percent (8%), is due on June 3, 2011. The balance of the note at Sept. 30, 2013 is \$ 69,607.

Notes 5 – Note Payable

	Sept. 30 2013	December 31 2012
J.C.	\$ 265,000	\$ 256,667
E.G.	50,353	47,353
K.Y.	<u>15,000</u>	<u>0</u>
Total Note Payable	\$ 330,353	\$ 304,020

J.C. is the holder of a 2nd note sold by United Treatment Centers dated September 7, 2012 issued as a Convertible Promissory Note in the principal amount of \$ 250,000 pursuant to the terms of a securities purchase agreement dated of even date therewith. The note together with accrued interest at the annual rate of eight percent (8%), is due on August 31, 2013. The balance of the note at Sept. 30, 2013 is \$ 265,000.

E.G. is the holder of a note sold by United Treatment Centers dated November 29, 2012 issued as a Convertible Promissory Note in the principal amount of \$ 47,000 pursuant to the terms of a securities purchase agreement dated of even date therewith. The note together with accrued interest at the annual rate of nine percent (9%), is due on November 29, 2013. The balance of the note at Sept. 30, 2013 is \$ 50,353.

K.Y. is the holder of a note sold by United Treatment Centers dated July 1, 2013 issued as a Convertible Promissory Note in the principal amount of \$ 15,000 pursuant to the terms of a securities purchase agreement dated of even date therewith. The note together with accrued interest at the annual rate of nine percent (9%), is due on July 1, 2013. The balance of the note at July 1, 2014 is \$ 15,281.25.

