

**United Treatment Centers
Unaudited Financial
Statements as of
September 30, 2012**

United Treatment Centers Inc.
Unaudited Balance Sheets
as of September 30, 2012 and December 31, 2011

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	<u>September 30</u>	<u>December 31</u>
	2012	2011
ASSETS:		
Current Assets		
Cash	\$ 219,618	\$ 2,000
Accounts Receivable	-	-
Inventory	<u>-</u>	<u>174,500</u>
Total Current Assets	219,618	176,500
Capital Assets, net (Note 2)	24,000	66,476
Other Assets , net (Note 3)	<u>31,365</u>	<u>578,007</u>
TOTAL ASSETS	\$ 274,983	\$ 820,983
Current Liabilities :		
Accounts Payable	\$ 34,400	\$ 459,645
Total Current Liabilities	34,400	459,645
Long term Debt:		
Loans From Third Parties (Note 4)	436,079	205,000
Note payable (Note 5)	<u>\$ 250,000</u>	<u>\$ 0</u>
Total Liabilities	\$ 720,479	\$ 664,645
STOCKHOLDERS EQUITY:		
Common Stock		
Authorized – 2,000,000,000 shares, \$.0001 par value; and 478,124,681.		
Issued and outstanding at September 30, 2012 and 378,124,681		
Issued and outstanding at December 31, 2011, respectively.	87,573	87,573
Preferred Stock : Class A Preferred Stock.		
Authorized - 20,000,000 shares \$.0001 par value ;and 1,000,000		
Issued and outstanding at September 30, 2012 and None		
Issued and outstanding at December 31, 2011, respectively.	100	
Additional paid in capital	1,942,819	1,842,719
Retained Earnings (Deficit)	(2,475,988)	(1,773,954)
	<u>(445,496)</u>	<u>156,338</u>
	\$ 274,983	\$ 820,983

The accompanying notes are an integral part of these financial statements

United Treatment Centers Inc.
 Unaudited Statements of Income
 for the three months ended September 30, 2012 and 2011

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	Three Months Ended	
	<u>September 30</u>	<u>September 30</u>
	2012	2011
Sales	\$0	\$0
Cost of Sales	0	0
Gross Margin	\$0	\$0
Expenses:		
Salary & Benefits	\$0	\$125,000
General & Administrative	30,382	125
Supplies	0	225
Rent	0	900
Interest	0	0
Depreciation	0	5,000
Total Expenses	\$ 30,382	\$ 131,250
Income before Discontinued Operations	(\$30,382)	\$ (131,250)
Discontinued Operations	\$ (671,652)	\$ 0
Profit (Loss)	\$ (702,034)	\$ (131,250)

The accompanying notes are an integral part of these financial statements

United Treatment Centers Inc. Page 3
Unaudited Statements of Income
for the nine months ended September 30, 2012 and 2011

	<u>September 30</u> 2012	<u>September 30</u> 2011
Sales	\$0	\$0
Cost of Sales	<u>0</u>	<u>0</u>
Gross Margin	\$0	\$0
Expenses:		
Salary & Benefit	0	\$ 125,000
General & Administrative	30,382	525
Supplies	0	380
Rent	0	2,700
Interest	0	0
Depreciation	<u>0</u>	<u>15,000</u>
Total Expenses	\$ 30,382	\$ 143,605
Income before Discontinued Operations (Note 1)	\$ (30,382)	\$ (143,605)
Discontinued Operations	\$ (671,652)	\$ 0
Profit (Loss)	\$ (702,034)	\$ (131,250)

The accompanying notes are an integral part of these financial statements

United Treatment Centers Inc.
Unaudited Statement of Cash Flows
for the three months ended September 30, 2012 and 2011

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	Three Months Ended	
	<u>September 30</u>	<u>September 30</u>
	2012	2011
Operating Activities		
Net Income (Loss)	(\$30,382)	(\$131,250)
Add:		
Depreciation	0	5,000
Adjustments to reconcile net income (loss) to net cash used in operating activities:		
Decreases (increases) in;		
Accounts Receivable	0	0
Inventory	174,500	0
Increase (decrease) in:		
Accounts payable & Accrued liabilities	(142,331)	123,385
Capital assets	61,476	-
Other assets	\$ 578,007	-
Net cash (used in) operating activities	671,652	(2,865)
Discontinued Operations (Note 1)	(671,652)	-
CASH FLOWS FROM INVESTING ACTIVITIES	-	-
CASH FLOWS FROM FINANCING ACTIVITIES	\$250,000	-
NET INCREASE (DECREASE) IN CASH	219,618	(2,865)
Cash, Beginning	\$0	10,125
Cash, Ending	\$219,618	\$7,260

SUPPLEMENTAL DISCLOSURE OF CASH FLOW
INFORMATION - no items require disclosure.
SUPPLEMENTAL DISCLOSURE OF NON -CASH
INVESTING & FINANCING ACTIVITIES OF CASH
- no items require disclosure.

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United Treatment Centers Inc.
Statement of Stockholders Equity
As of September 30, 2012

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	Common Stock Shares	Amount	Additional Paid -In Capital	Preferred Shares	Accumulated (Deficit)	Total Stockholders' Equity(Deficit)
Balance at December 31, 2007	875727250	87,573	434377		(757,421)	(235,471)
reverse split 4000:1	55253977		100,000			
Issue of shares for cash & cash equivalents.						
Net profit					51,619	51,619
Balance at December 31, 2008	55472909	87573	534,377		(705,802)	(183,852)
Shares Issued	45000000		111,837			
Shares Issued	25000000		62,132			
Shares Issued	1000000		2,485			
Shares Issued	4000000		200,000			
Shares Issued	11000000		27,337			
Shares Issued	6500000		250,000			
Shares Issued contain: common stock purchase warrants 3,250,000 exercisable at .20 cents.						
Shares Issued contain: common stock purchase warrants 3,250,000 exercisable at .30 cents.						
Net pro					46,267	46,267
Balance at December 31, 2009	147972909	87,573	1,188,168		-659535	-137585
Shares Issued	22500000		225,000			
Shares Issued contain: common stock purchase warrants 6,250,000 exercisable at .20 cents.						
Shares Issued contain: common stock purchase warrants 6,250,000 exercisable at .30 cents.						
Shares Issued	5000000		50,000			
Shares Issued	10000000		92,818			
Shares Issued	2515328		10,000			
Shares Issued	750000		10,000			
Shares Issued	10000000		63,868			
Shares Issued	18346373		27,519			
Shares Issued	17114280		17,114			
Shares Issued					-585757	-585757
Balance at December 31, 2010	234198890	87,573	1,684,487		-1244292	-722342
Shares Issued	134925791		120,715			
Net profit (loss)					-529662	-529662
Balance at December 31, 2011	378,124,68	87,573	1,842,719		1,773,954	-1,252,004
Shares Issued	70,000,000		70,000			
Shares Issued	30,000,000		30,000			
Shares Issued			70	700,000		
Shares Issued			30	300,000		
Net profit (Loss)					(702,034)	(702,034)
Balance at September 30, 2012	478,124,681	87,573	1,942,819	1,000,000	(2,475,988)	(1,954,038)

The accompanying notes to the are an integral part of the financial statements.

United Treatment Centers Inc. Page 6
NOTES TO FINANCIAL STATEMENTS
September 30, 2012

NOTE 1 - NATURE OF OPERATION & SUMMARY SIGNIFICANT ACCOUNTING POLICIES.

ACCOUNTING POLICIES

United Treatment Centers Inc. (The Company) was founded in the state of Wyoming

Significant Events

On August 1, 2012 the company acquired Element Trading Technologies LLC a New York limited liability corporation which is the owner & developer of a subscription based online day trading business. The company has discontinued all previous operations in the medical, dental field and has recognized the "discontinued operation" on the Statements of Income and the Statements of Cash Flows in accordance with GAAP principles and specifically FASB # 144 , and FASB Memos 15R and 16. The major classification of assets and liabilities written off from the discontinued operations are inventory \$ 174,500, capital assets \$ 61,476, other assets \$ 578,007 and liabilities are \$ 142,331. The net discontinued operations charge was \$ 671,652.

Cash & Cash Equivalents

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

Inventory

Inventories are valued at the lower of cost or replacement cost. Cost is determined on first-in, first-out basis.

Fixed Assets

Equipment, furniture and 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.

Income Taxes

The Company accounts for income taxes using the provisions of the 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 carry forwards, credit carry forwards and certain temporary differences for which tax benefits have not previously been recorded. Valuation allowances are provided for uncertainties associated with deferred tax assets.

The accompanying notes are an integral part of these financial statements

NOTE 1 - NATURE OF OPERATION & SUMMARY SIGNIFICANT ACCOUNTING POLICIES.

ACCOUNTING POLICIES

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates. The company has incurred accruals for officer salaries and benefits to reflect amounts due and payable at some time in the future.

The accompanying notes are an integral part of these financial statements

United Treatment Centers Inc.
NOTES TO FINANCIAL STATEMENTS
September 30, 2012

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Note 2 – fixed assets , net.

The Company's equipment consisted of the following :	September 30	December 31
	2012	2011
Medical & Dental equipment	\$0	\$141,626
Office Equipment	24,000	24,850
Less accumulated depreciation	<u>0</u>	<u>60,000</u>
	\$24,000	\$106,476

Depreciation expense was charged to operations for the three months ended September 30, 2012 and 2011 in the amount of \$ 0 and \$ 5,000, respectively.

Note 3 - Other Assets

	September 30	December 31
	2012	2011
Cost	\$31,365	\$578,007
Accumulated Depreciation	<u>0</u>	<u>0</u>
Net book Value	\$31,365	\$578,007

Note 4 – Loans to Third Parties.

	September 30	December 31
	2012	2011
These loans bear 8% interest per annum and have terms of demand repayment.		
Loan to Third Parties – T.L.	\$ 75,000	\$ 0
Loan to Third Parties—J.C.	229,093	205,000
Loan to Third Parties - D.G.	<u>131,986</u>	<u>0</u>
Total Loans to Third Parties	\$ 436,079	\$ 205,000

J.C. is the 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 September 30, 2012 is \$ 229,093.

Note 5- Note Payable **\$ 250,000** **\$ 0**

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 accompanying notes are an integral part of these financial statements