INFORMATION AND CONTINUING DISCLOSURE STATEMENT QUARTERLY REPORT

Pursuant to Rule 15c2-(11)(a)(5) under the Securities Exchange Act of 1934

Period Ending September 30, 2017

LIVEWIRE ERGOGENICS INC.

1600 N Kraemer Boulevard
Anaheim, CA 92806
(Current Address of Principal Executive Offices)

714-740-5144
(Issuer Telephone Number)

CUSIP#:53838A104

Trading Symbol: LVVV

At September 30, 2017, there were 527,124,392 shares of $0.0001 par value common stock issued and outstanding.

INFORMATION AND DISCLOSURE STATEMENT PURSUANT TO RULE 15c2-(11)(a)(5)

All information contained in this Information and Disclosure Statement has been compiled to fulfill the disclosure requirements of Rule 15c211 (a)(5) promulgated under the SecuritiesExchange Act of 1934, as amended. The enumerated captions contained herein correspond to the sequential format as set forth in the rule.

FORWARD LOOKING STATEMENTS

This quarterly report contains forward-looking statements. To the extent that any statements made in this report contain information that is not historical, these statements are essentially forward-looking. Forward-looking statements can be identified by the use of words such as "expects", "plans", "may,", "anticipates", "believes", "should", "intends", "estimates", and other words of similar meaning. These statements are subject to risks and uncertainties that cannot be predicted or quantified and, consequently, actual results may differ materially from those expressed or implied by such forward-looking statements. Such risks and uncertainties include, without limitation, marketability of our products; legal and regulatory risks associated with the share exchange our ability to raise additional capital to finance our activities; the effectiveness, profitability and; the future trading of our common stock; our ability to operate as a public company; our ability to protect our proprietary information; general economic and business conditions; the volatility of our operating results and financial condition; our ability to attract or retain qualified senior management personnel and research and development staff; and other risks detailed from time to time in our filings with the OTC Markets (the "OTC"), or otherwise.

Information regarding market and industry statistics contained in this report is included based on information Available to us that we believe is accurate. It is generally based on industry and other publications that are not produced for purposes of securities offerings or economic analysis. Forecasts and other forward-looking information obtained from these sources are subject to the same qualifications and the additional uncertainties accompanying any estimates of future market size, revenue and market acceptance of products and services. We do not undertake any obligation to publicly update any forward-looking statements. As a result, investors should not place undue reliance on these forward-looking statements.

1) NAME OF THE ISSUER

Livewire Ergogenics, Inc.

2) ADDRESS OF THE ISSUER'S PRINCIPAL EXECUTIVE OFFICES

Company Headquarters
1600 N Kramer Blvd
Anaheim, CA 92806

714-740-5144
info@livewireergogenics.com
www.livewireergogenics.com

3) SECURITY INFORMATION

Trading Symbol: LVVV
Exact title and class of securities outstanding: Common Stock
CUSIP: 53838A104
Par or Stated Value: $0.0001
Total shares authorized: 1,500,000,000 as of: September 30, 2017
Total shares outstanding: 527,124,392 as of: September 30, 2017

Transfer Agent
Continental Stock Transfer
17 Battery Place
New York, NY
10004
212-845-3296

Is the Transfer Agent registered under the Exchange Act? Yes: X No:

Restrictions on the transfer of security:

None

Trading suspension orders issued by the SEC in the past 12 months:

None

Stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization either currently anticipated or that occurred within the past 12 months:

None

4) ISSUANCE HISTORY

Changes in total shares outstanding by the issuer in the past two fiscal years and any interim period.

Common Stock
On October 1, 2015, the Company issued 14,321,429 shares of common stock valued at $0.00014 per share totaling $2,005 for partial conversion of a $83,500 convertible note.

On October 22, 2015, the Company issued 8,833,333 shares of common stock valued at $0.00012 per share totaling $1.060 for final conversion of a $83,500 convertible note.
On November 30, 2015, the Company issued 43,850,000 shares of common stock valued at $0.0001 per share totaling $4,385 for partial conversion of a $38,000 convertible note.
On December 15, 2015, the Company issued 43,850,000 shares of common stock valued at $0.0001 per share totaling $4,385 for partial conversion of a $38,000 convertible note.

5) FINANCIAL STATEMENTS

The Company's Financial Statements are attached at the end of this Disclosure Statement and incorporated herein by reference.

A. Balance sheet
B. Statement of income
C. Statement of cash flows
E. Financial notes

6) DESCRIPTION OF THE ISSUER'S BUSINESS, PRODUCTS AND SERVICES

The Company was formed in Nevada on October 9, 2007 under the name Semper Flowers, Inc. and on May 15, 2009, the Company changed its name to SF Blu Vu, Inc. On September 20, 2011, the Company changed its name to LIVEWIRE ERGOGENICS INC.

Under the Purchase Agreement dated June 30, 2011 (the "Purchase Agreement") with LIVEWIRE MC2, LLC, a California limited liability company, ("LiveWire MC2") and the selling members of LiveWire MC2 ("Selling Members"), the Company issued 36,000,000 shares of common stock to the Selling Members in exchange for 100% of LiveWire MC2. As such, LiveWire MC2 became a wholly owned subsidiary of the Company.

The Purchase Agreement has been accounted for as a reverse acquisition under the purchase method for business combinations, and accordingly the transaction has been treated as a recapitalization of LiveWire MC2, with LiveWire MC2 as the accounting acquirer and the Company as the accounting acquiree. For legal purposes LiveWire MC2 is the legal acquiree and the Company is the legal acquirer and surviving corporation. The shares issued are treated as being issued for cash and are shown as outstanding for the period presented in the same manner as for a stock split. The Company was a shell prior to the merger, having no significant assets or liabilities, and seeking a viable business to acquire.

7) RISK FACTORS

Management of the Company intends for the Company to become a profitable entity with its focus on providing chewable supplements and other functional foods in the general health and cannabis market as determined by needs and to conduct cannabis related research for the development and licensing of cannabinoid products in the sector. The risks and uncertainties described below may affect the business, financial condition or operating results:

THE COMPANY IS SUBJECT TO THE RISKS INHERENT IN THE CREATION OF A NEW BUSINESS.

The Company is in the development stage and subject to substantially all the risks inherent in the creation of a new business. As a result of its small size and limited capitalization and operating history, the Company is particularly susceptible to adverse effects of changing economic conditions and consumer tastes, competition, and other contingencies or events beyond the control of the Company. It may be more difficult for the Company to prepare for and respond to these types of risks and the risks described elsewhere than for a company with an established business and operating cash flow.

OUR REVENUE GROWTH RATE DEPENDS PRIMARILY ON OUR ABILITY TO EXECUTE OUR BUSINESS PLAN.

We may not be able to adequately generate and adhere to the goals, objectives, strategies and tasks as defined in our business plan.

ANY FAILURE TO MAINTAIN ADEQUATE GENERAL LIABILITY, COMMERCIAL, AND SERVICE LIABILITY INSURANCE COULD SUBJECT US TO SIGNIFICANT LOSSES OF INCOME.

Any general, commercial and/or service liability claims could have a material adverse effect on our financial condition.

COMPETITORS WITH MORE RESOURCES MAY FORCE US OUT OF BUSINESS.

We are competing with many well-established companies such as, but not limited to GW Pharmaceuticals, Canopy Growth, Aurora Cannabis, Axim Biotechnology, Medical Marijuana, Inc, FRS Healthy Energy, ToGo Brands, Clif Bar, GU Energy Labs, and EN-R-G Foods Inc. Indirect competitors include Red Bull, Monster, and 5-Hour Energy. Aggressive pricing by our competitors or the entrance of new competitors into our markets could reduce our revenue and profit margins.

LIMITED OPERATING HISTORY, INITIAL OPERATING LOSSES.

The Company is presently a development stage Company with limited operating history and only nominal capital. Although the Management Team has varied and extensive business backgrounds and technical expertise, they have little substantive prior working history in running energy chew or cannabinoid-based product and research operations. Because of the limited operating history, it is very difficult to evaluate the business and its future prospects, and the Company might encounter unexpected risks and difficulties. If objectives are not achieved, the Company may not realize sufficient revenues or net income to succeed.

THE COMPANY MAY USE MORE CASH THAN GENERATED.

The Company may experience negative operating cash flows for the foreseeable future, anticipates using standard financing models and credit facilities and may need to raise additional capital to meet the operating and investing cash requirements. The Company may not be able to find additional financing, if required, on favorable terms or at all. If additional funds are raised through the issuance of equity, equity-related or debt securities, these securities may have rights, preferences or privileges senior to those of the rights of the common stock holders, who may experience additional dilution to their equity ownership.

NO ASSURANCE OF PROFITABILITY.

The Company has not generated significant revenues from operations. There can be no assurance that the Company will do so in the future and will be profitable.

DEPENDENCE ON MANAGEMENT.

The Company is planning to significantly expand its operations, including its administrative facilities and anticipates that this expansion will continue to be required to address potential market opportunities. The Company has recently expanded its focus onto research partnerships to explore the application of cannabinoid-based products to target specific ailments or conditions with a large "sufferer" population for human and veterinarian applications and develop products for licensing. The rapid growth will place, and is expected to continue to place, a significant strain on the Company's management, operational, and financial resources. The Company's success is principally dependent on its current management personnel for the operation of its business.

THE COMPANY MUST HIRE EXPERIENCED PERSONNEL, ACQUIRE EQUIPMENT AND EXPAND FACILITIES IN ANTICIPATION OF INCREASED BUSINESS.

The Company may not be able to hire or retain qualified staff. If qualified and skilled staff are not attracted and retained, growth of the business may be limited. The ability to provide high quality service will depend on attracting and retaining educated staff, as well as professional experiences that is relevant to our market, including for marketing, technology and general experience in manufacturing energy supplements and cannabinoid-based products. There will be competition for personnel with these skill sets. Some technical job categories may experience severe shortages in the United States job market.

FAILURE TO MANAGE THE GROWTH COULD REDUCE REVENUES OR NET INCOME.

Rapid expansion strains infrastructure, management, internal controls and financial systems. The Company may not be able to effectively manage the growth or expansion. To support growth, the Company plans to hire new employees. This growth may also strain the Company's ability to integrate and properly train these new employees. Inadequate integration and training of employees may result in under-utilization of the workforce and may reduce revenues or net income.

THE COMPANY MAY ACQUIRE OTHER BUSINESSES OR PRODUCTS SUITABLE FOR THE COMPANY'S PLANNED EXPANSION; IF THIS HAPPENS, THE COMPANY MAY BE UNABLE TO INTEGRATE THEM INTO THE EXISTING BUSINESS, AND/OR MAY IMPAIR OUR FINANCIAL PERFORMANCE.

If appropriate opportunities present themselves, the Company may acquire businesses, technologies, services or products that are believed to be strategically viable. There are currently no understandings, commitments or agreements with respect to any acquisition, aside from acquiring the necessary equipment and enter into facility leases to begin operations.

FUTURE GOVERNMENT REGULATION MAY ADD TO OPERATING COSTS.

The Company operates in an environment of uncertainty as to potential government regulations. New laws and regulations may be introduced, and court decisions may affect our business. Any future business projects and being subject to new regulation may have a negative impact on the business by restricting the method of operation or imposing additional costs.

OUR INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM'S REPORT CONTAINS AN EXPLANATORY PARAGRAPH WHICH HAS EXPRESSED SUBSTANTIAL DOUBT ABOUT OUR ABILITY TO CONTINUE AS A GOING CONCERN, WHICH MAY HINDER OUR ABILITY TO OBTAIN FUTURE FINANCING

In their report, our independent registered public accounting firm stated that our consolidated financial statements for the year ended December 31, 2015 were prepared assuming that we currently operate as a going concern, and that they have substantial doubt about our ability to continue as a going concern. Our auditors' doubts are based on our recurring net losses, deficits in cash flows from operations and stockholders' deficiency. We continue to experience net operating losses. Our ability to continue as a going concern is subject to our ability to generate a profit and/or obtain necessary funding from outside sources, including by the sale of our securities, or obtaining loans from financial institutions, where possible. Our continued net operating losses and our auditors' doubts increase the difficulty to meet such goals and our efforts to continue as a going concern may not prove successful.

NOTE: In addition to the above risks, businesses are often subject to risks not foreseen or fully appreciated by management.

8) PROPERTIES

The Company leases space at the following location:

LiveWire Ergogenics, Inc.
1600 N Kraemer Blvd.
Anaheim, CA 92806

Chief Executive Officer, Bill Hodson and the Chief Operating Officer, Cliff Rusin work full-time at this location. This 1,500-square foot space serves as our order processing and fulfillment facility. It has extensive office space and large warehouse areas. This location also acts as the base of operations for event and promotion efforts. The space is shared with another organization. Part-time employees are used from time-to-time to satisfy order processing requirements and promotion events.

This facility allows us to expand operations and add personnel as necessary in the future. Further, on an as needed basis, additional sales and business development efforts are performed by independent consultants located throughout the country.

9) LEGAL PROCEEDINGS

In the normal course of our business, we may periodically become subject to various lawsuits. However, there are currently no legal actions pending against us or, to our knowledge, are any such proceedings contemplated

A. Date and State (or Jurisdiction) of Incorporation:

2007 in the state of Nevada

B. the issuer's primary and secondary SIC Codes;

2060

C. the issuer's fiscal year end date;

December 31

10) OFFICERS, DIRECTORS, AND CONTROL PERSONS

Bill Hodson, Chief Executive Officer, Chairman of the Board, Treasurer and Secretary
Cliff Rusin, President and Chief Operating Officer

11) LEGAL/DISCIPLINARY HISTORY.

Have any of the foregoing persons in the last five years, been the subject of:

1. A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses);

   No

2. The entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or

otherwise limited such person's involvement in any type of business, securities, commodities, or banking activities;

No

3. A finding or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, or a state securities regulator of a violation of federal or state securities or commodities law, which finding, or judgment has not been reversed, suspended, or vacated; or

No

4. The entry of an order by a self-regulatory organization that permanently or temporarily barred suspended or otherwise limited such person's involvement in any type of business or securities activities.

No

12) BENEFICIAL SHAREHOLDERS.

There are no persons or corporations beneficially owning more than ten percent (10%) of any class of the issuer's equity securities.

13) THIRD PARTY PROVIDERS

Please provide the name, address, telephone number, and email address of each of the following outside providers that advise your company on matters relating to operations, business development and disclosure:

Legal Counsel
Michael Corrigan
Law Offices of Michael Corrigan
550 West C Street
San Diego, CA 93101

Accounting Services
CFO Squad
46 Main Street, Suite 119
Monsey, NY 10952

ISSUER CERTIFICATION

I, Bill Hodson, Chief Executive Officer certify that:

1. I have reviewed this Annual Disclosure Statement of Livewire Erogogenics;

2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and

3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly presents in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

_____

Bill Hodson, CEO

LIVEWIRE ERGOGENICS, INC.

CONSOLIDATED FINANCIAL STATEMENTS

FOR THE PERIOD ENDING

SEPTEMBER 30, 2017

LiveWire Ergogenics, Inc.
Condensed Consolidated Balance Sheets (Unaudited)

	September 30, 2017	December 31, 2016
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	$ 21,481	$ 29
Inventory, net	27,192	27,192
Prepaid and other current assets	4,249	93,287
Security deposits	-	23,430
Total current assets	52,922	143,938
Property and equipment, net	1,430	2,178
Total assets	$ 54,352	$ 146,116
LIABILITIES AND STOCKHOLDERS' DEFICIT		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	$ 222,408	$ 223,803
Deferred revenue	-	79,342
Due to others	-	23,015
Loan payable - related party	4,234	5,051
Notes payable	291,700	271,700
Notes payable - related party	196,341	196,341
Convertible debentures, net	216,230	216,230
Derivative liability	64,606	64,606
Total Liabilities	995,519	1,080,088
COMMITMENT AND CONTINGENCIES (SEE NOTE 8)	-	-
STOCKHOLDERS' DEFICIT		
Preferred stock, $0.0001 par value, 10,000,000 shares authorized		
Series B convertible preferred stock, $0.0001 par value, 150,000 shares designated, 32,820 shares issued and outstanding at September 30, 2017 and December 31, 2016, liquidation preference is $1 per share	3	3
Series C convertible preferred stock, $0.0001 par value, 75 shares designated, 75 shares issued and outstanding at September 30, 2017 and December 31, 2016, liquidation preference is $200 per share	-	-
Common stock, $0.0001 par value, 1,500,000,000 and 200,000,000 shares authorized, respectively, 527,124,392 and 156,508,559 shares issued and outstanding at September 30, 2017 and December 31, 2016, respectively	52,712	52,712
Class A convertible common stock, $0.0001 par value, 1,000,000 shares authorized, 0 shares issued and outstanding at September 30, 2017 and December 31, 2016	-	-
Additional paid-in-capital	7,716,490	7,716,390
Common stock payable	80,000	-
Accumulated deficit	(8,790,372)	(8,703,077)
Total stockholders' deficit	(941,167)	(933,972)
Total liabilities and stockholders' deficit	$ 54,352	$ 146,116

The accompanying notes to the unaudited condensed consolidated financial statements are an integral part of these statements.

LiveWire Ergogenics, Inc.
Condensed Consolidated Statements of Operations
(Unaudited)

	For the Three Months Ended September 30,		For the Nine Months Ended September 30,	
	2017	**2016**	**2017**	**2016**
Income:				
Sales	$ 6,788	$ 1,832	$ 9,540	$ 6,763
Cost of goods sold	1,243	1,617	2,957	5,296
Net Profit	5,545	215	6,583	1,467
Operating Expenses:				
Selling costs	-	22	-	363
General and administrative costs	73,798	4,393	90,984	15,067
Depreciation	252	(748)	748	1,029
Total Operating Expenses	74,050	3,667	91,732	16,459
Loss from operations	(68,505)	(3,452)	(85,149)	(14,992)
Other Expenses (Income):				
Other Expense (Income)	(60,901)	-	(34,496)	-
Amortization of beneficial conversion feature	-	960	-	9,470
Interest expense	16,478	12,496	36,642	37,290
Total Other Expenses (Income)	(44,423)	13,456	2,146	46,760
Net Loss Before Provision for Income Taxes	$ (24,082)	$ (16,908)	$ (87,295)	$ (61,752)
Provision for income tax	-	-	-	-
Net Loss	$ (24,082)	$ (16,908)	$ (87,295)	$ (61,752)
Basic and diluted loss per share	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Weighted average shares Outstanding - basic and diluted	527,124,393	527,124,393	527,124,393	527,124,393

The accompanying notes to the unaudited condensed consolidated financial statements are an integral part of these statements.

LiveWire Ergogenics, Inc.
Condensed Consolidated Statements of Cash Flows
(Unaudited)

	For the Nine Months Ended September 30,	
	2017	**2016**
Cash Flows From Operating Activities:		
Net loss	$ (87,295)	$ (61,752)
Adjustments to reconcile net loss to net cash used in operating activities:		
Depreciation expense	748	1,029
Net loss on customer agreement	2,975	-
Gain on settlement of accounts payable	(38,036)	-
Gain on settlement of distribbutor agreement	(23,015)	
Abandonment of security deposit	23,430	-
Amortization of beneficial conversion feature	-	9,470
Amortization of prepaid consulting fees	10,471	10,471
Change in operating assets and liabilities:		
Related party receivables	-	
Due to others	-	3,390
Advance to suppliers	-	
Inventory, net	-	505
Prepaid and other current assets	(3,750)	-
Accounts payable and accrued expenses	36,641	36,244
Net cash used in operating activities	(77,831)	(643)
Cash Flows From Investing Activities		
Purchase of equipment	-	-
Payments towards security deposits	-	-
Net cash used in investing activities	-	-
Cash Flows From Financing Activities		
Proceeds from notes payable	25,000	-
Repayment of note payable	(5,000)	-
Repayment of loan payable - related party	(817)	-
Proceeds from sale of common stock	80,000	-
Capital contribution from officer	100	-
Net cash provided by financing activities	99,283	-
Net (Decrease) Increase in Cash	21,452	(643)
Cash at Beginning of Period	29	705
Cash at End of Period	$ 21,481	$ 62
Supplemental Disclosure of Cash Flow Information		
Cash paid for interest	$ -	$ -
Cash paid for income taxes	$ -	$ -
Non Cash Investing and Financing Activities		
Beneficial conversion feature on convertible notes	$ -	$ -
Common stock issued for payment of convertible notes payable	$ -	$ -
Write of off uncollectible accounts receivable against the reserve	$ 58,264	$ -
Convertible note issued for prepaid consulting services	$ -	$ -
Common stock issued for conversion of interest	$ -	$ -
Extinguishment of derivative liability	$ -	$ -

The accompanying notes to the unaudited condensed consolidated financial statements are an integral part of these statements.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Business Operations

The Company was formed in Nevada on October 9, 2007 under the name Semper Flowers, Inc. and on May 15, 2009, the Company changed its name to SF Blu Vu, Inc. On September 20, 2011, the Company changed its name to LIVEWIRE ERGOGENICS INC.

Under the Purchase Agreement dated June 30, 2011 (the "Purchase Agreement") with LIVEWIRE MC2, LLC, a California limited liability company, ("LiveWire MC2") and the selling members of LiveWire MC2 ("Selling Members"), the Company issued 36,000,000 shares of common stock to the Selling Members in exchange for 100% of LiveWire MC2. As such, LiveWire MC2 became a wholly owned subsidiary of the Company.

The Purchase Agreement has been accounted for as a reverse acquisition under the purchase method for business combinations, and accordingly the transaction has been treated as a recapitalization of LiveWire MC2, with LiveWire MC2 as the accounting acquirer and the Company as the accounting acquiree. For legal purposes LiveWire MC2 is the legal acquiree and the Company is the legal acquirer and surviving corporation. The shares issued are treated as being issued for cash and are shown as outstanding for the period presented in the same manner as for a stock split. The Company was a shell prior to the merger, having no significant assets or liabilities, and seeking a viable business to acquire

The Company is involved in the manufacturing and dsitribution of energy chews and other nutritional supplements and in the research for the application of cannabinoids as treatment to certain ailments and other cannabinoid products for licensing.

Basis of Presentation

The Company prepares its financial statements in conformity with generally accepted accounting principles in the US. In the opinion of management, all adjustments consisting of normal recurring adjustments necessary for a fair statement of the financial position September 30,, 2017, the results of operations and cash flows for the months and years presented have been made.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the US requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates

Financial Instruments

The Company's balance sheets include the following financial instruments: cash, short term Notes receivable, accounts receivable – trade, accounts payable – trade, deposits, interest receivables and payables, loans from related party and non-related parties. The carrying amounts of current assets and current liabilities approximate their fair value due to the relatively short period of time between the origination of these instruments and their expected realization. The carrying values of the notes payable to related party approximates fair value based on borrowing rates currently available to the Company for instruments with similar terms and remaining maturities.

Reclassifications

Certain prior period amounts have been reclassified to conform to current period presentation.

Fair Market Measurement

All financial and nonfinancial assets and liabilities were recognized or disclosed at fair value in the Financial statements.This value was evaluated on a recurring basis (at least annually). Generally accepted accounting principles in the US define fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on a measurement date. The accounting principles also established a fair value hierarchy which require an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measure fair value. Three levels of inputs were used to measure fair value.

Level 1: Quotes of market prices in active markets for identical assets or liabilities.
Level 2: Observable market based inputs or unobservable inputs that were corroborated by market data.
Level 3: Unobservable inputs that were not corroborated by market data.

Income Taxes

The Company accounts for income taxes using the liability method. As such, deferred tax assets and liabilities are recorded based on the differences between the tax basis of assets and liabilities and their carrying amounts for financial reporting purpose, referred to as temporary differences. Deferred tax assets and liabilities at the end of each period are determined using the currently enacted tax rates applied to taxable income in the periods in which the deferred tax assets and liabilities are expected to be settled or realized.

The Company has not recognized any deferred tax assets in association with losses incurred from marketable equity securities transactions, due to tax limitations and uncertainties concerning its ability to generate taxable income in future periods. The tax benefit for the periods presented is offset by a valuation allowance (100%) established against deferred tax assets arising from the securities capital losses and other temporary differences, the realization of which could not be considered more likely than not. In future periods, tax benefits and related deferred tax assets will be recognized when management considers realization of such amounts to be more likely than not. The Company has net operating loss

carryforwards of approximately $78,284 for 2016 resulting in a tax benefit that will be used in the current and future years, but is offset by the uncertainty of such losses being used in the future. Current taxes and liability is an estimate of alternative minimum tax provisions, which require a certain minimum payment taxes even though net operating loss carryforward offset any current earnings. It is estimated that the net operating carryforwards will be "used up" in the next calendar years.

Earnings per Share

Basic earnings (loss) per share calculations are determined by dividing net income (loss) by the weighted average number of shares outstanding during the year. Diluted earnings (loss) per share are determined by dividing net income (loss) by the weighted average number of shares and options (as if exercised) available at the end of the year. At September 30, 2017, there were no financial instruments, other then as per Note (Issuance History) that were convertible to common stock. As for stock equivalent calculations for the stock options, the exercise price is more than the open market price or other sources including direct offerings (recent transactions) from the corporation and would not be considered as a stock equivalent since it would be less expensive to buy the stock from the market or direct from the corporation rather than exercise stock options at the option price.

Cash and Cash Equivilants

The majority of cash is maintained in a major financial institution in the United States. Generally, these Deposits may be redeemed on demand and, therefore, bear minimal risk.The Company considers all highly liquid investments purchased with an original maturity of six months or less to be cash equivalents.

Stock Issuance /Prepaid Expenses

In 2015, the Company issued 369,615,834 shares of common stock to various financial institutions, investors and key employees. No new stock was issued in 2016, or in the first three quarters of 2017.

Stock Purchase Agreements

No new Stock Purchased Agreement were entered into during the third quarter of 2017.

Consulting Agreements

No new Consulting Agreements were entered into during the third quarter of 2017.

Recently Issued Accounitng Pronouncements

The Company has adopted the Financial Accounting Standards Board (FASB) Accounting Standards. Codification (ASC) 105-10, Generally Accepted Accounting Principles – Overall (ASC 105-10), which was formerly known as SFAS 168, ASC 105-10 establishes the FASB Accounting Standards Codification (the "Codification") as the source of authoritative accounting principles recognized by the FASB to be applied by nongovernmental entities in the preparation of financial statements in conformity with US GAAP. Rules and interpretive releases of the Securities and Exchange Commission (SEC) under authority of federal securities laws are also sources of authoritative US GAAP for SEC registrants. All guidance contained in

the Codification carries an equal level of grandfathered, non-SEC accounting literature not included in the Positions or Emerging Issues Task Force Abstracts. Instead, it will issue Accounting Standards Updates (ASUs). The FASB will not consider ASUs as authoritative in their own right. ASUs will serve only to update the codification, provide background information about the guidance and provide the basis of conclusions on the change(s) in the Codification. References made to FASB guidance throughout this document have been updated for the Codification.

In May 2011, the Financial Accounting Standards Board (FASB) issued authoritative guidance regarding Fair Value Measurement: Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in US GAAP and IRFSs, which results in common requirements for measuring fair value and for disclosing information.

Revenue Recognition

The Company will recognize revenue in accordance with Accounting Standards Codification subtopic 605-10, Revenue Recognition (ASC 605-10), which requires that four basic criteria must be met before revenue can be recognized: (1) persuasive evidence of an arrangement exits, (2) delivery has occurred, (3) the selling price is fixed and determinable, and (4) collectability is reasonably assured.

Property and Equipment

Property and Equipment is stated at cost. Depreciation is computed by the straight-line method over estimated useful lives. The carrying amount of all long-lived assets is evaluated periodically to determine if adjustment to the depreciation period is warranted. Based on its most recent analysis, the Company believes that no impairment of property and equipment exists at December 31, 2016.

The Company currently has the following classes of equipment: computer and computer software, manufactruing equipment (depreciated over 4 years), leasehold improvements (depreciated over 5 years), and transportation equipment (depreciated over 5 to 7 years).

Accounts Receivable

Property and Equipment is stated at cost. Depreciation is computed by the straight-line method over estimated useful lives. The carrying amount of all long-lived assets is evaluated periodically to determine if adjustment to the depreciation period is warranted. Based on its most recent analysis, the Company believes that no impairment of property and equipment exists at December 31, 2016.

Short Term Loans

During the third quarter, the Company enetered into a short term, non-convertible, Secured Promissory Note in the amount of $25,000 with a fixed 15% interest. There is no reasonable valuation of the options since there is no options market for the Company and the price of the stock is so thinly traded and unrealistic as to any other valuation method as to the value ofthe stock compared to the current quoted market value of the stock. Therefore, no cost has been associated with the issuance of the options. Any valuation of common stock issuances are valued at recent common stock purchases for cash.

Leases for Shared Offices

The Company has a 1,500 square foot operating office/warehouse in Anaheim , Califirnia.

Legal Matters

There are no current or expected legal matters.