

**QUARTERLY COMPANY INFORMATION
AND DISCLOSURE STATEMENT**

FOR



SMA ALLIANCE, INC

FOR THE QUARTER ENDED MARCH 31, 2013

530 Church Street Nashville, TN 37219

Tel: 888.330.6623

Fax: 615.691.7373

CUSIP No. 78446F203

ISSUER'S EQUITY SECURITIES

COMMON STOCK

\$.001 Par Value

1,000,000,000 Common Shares Authorized

301,917,830 Shares Issued and Outstanding

PREFERRED STOCK

\$.001 Par Value

20,000,000 Shares Authorized

10,000,000 Shares Issued and Outstanding

FORWARD LOOKING STATEMENTS

THIS INITIAL COMPANY INFORMATION AND DISCLOSURE STATE, IN PARTICULAR, “MANAGEMENT’S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS” AND “BUSINESS,” INCLUDE “FORWARD-LOOKING STATEMENTS” WITHIN THE MEANING OF SECTION 21E OF THE SECURITIES EXCHANGE ACT OF 1934, AS AMENDED. THESE STATEMENTS REPRESENT THE COMPANY’S EXPECTATIONS OR BELIEFS CONCERNING, AMONG OTHER THINGS, FUTURE REVENUE, EARNINGS, AND OTHER FINANCIAL RESULTS, PROPOSED ACQUISITIONS AND NEW PRODUCTS, ENTRY INTO NEW MARKETS, FUTURE OPERATIONS AND OPERATING RESULTS, FUTURE BUSINESS AND MARKET OPPORTUNITIES. THE COMPANY WISHES TO CAUTION AND ADVISE READERS THAT THESE STATEMENTS INVOLVE RISK AND UNCERTAINTIES THAT COULD CAUSE ACTUAL RESULTS TO DIFFER MATERIALLY FROM THE EXPECTATIONS AND BELIEFS CONTAINED HEREIN. FOR A SUMMARY OF CERTAIN RISKS RELATED TO THE COMPANY’S BUSINESS, SEE “RISK FACTORS.” UNDER “DESCRIPTION OF BUSINESS.” Unless the context requires otherwise, references to the Company or Issuer are to SMA Alliance, Inc.

PART A GENERAL COMPANY INFORMATION

Cautionary Factors That May Affect Future Results (Cautionary Statements Under the Private Securities Litigation Reform Act of 1995)

The disclosure and analysis set forth herein contains certain forward looking statements, particularly statements relating to future actions, performance or results of current and anticipated products and services, sales efforts, expenditures, and financial results. From time to time, the Company also provides forward-looking statements in other publicly-released materials, both written and oral. Forward-looking statements provide current expectations or forecasts of future events such as new products or services, product approvals, revenues, and financial performance. These statements are identified as any statement that does not relate strictly to historical or current facts. They use words such as “anticipates,” “intends,” “plans,” “expects,” “will,” and other words and phrases of similar meaning. In all cases, a broad variety of assumptions can affect the realization of the expectations or forecasts in those statements. Consequently, no forward-looking statement can be guaranteed. Actual future results may vary materially.

The Company undertakes no obligation to update any forward-looking statements, but investors are advised to consult any further disclosures by the Company on this subject in its subsequent filings. Furthermore, as permitted by the Private Securities Litigation Reform Act of 1995, the Company provides these cautionary statements identifying risk factors, listed below, that could cause the Company’s actual results to differ materially from expected and historical results. It is not possible to foresee or identify all such factors. Consequently, this list should not be considered an exhaustive statement of all potential risks, uncertainties and inaccurate assumptions.

RISK FACTORS

No Active Market. Although the Company’s shares are listed on the Pink Sheets listing service, the Company believes that the public trading price may be an inaccurate representation of the value of the Company because there is little or no trading volume in the Company’s shares and no analysts or NASD market makers actively follow the Company.

We have never issued a Dividend and don't anticipate any Dividends in the future. SMA Alliance has never issued a dividend and we do not anticipate paying dividends on our common stock in the foreseeable future. Furthermore, we may also be restricted from paying dividends in the future pursuant to subsequent financing arrangements or pursuant to Delaware law.

You could be diluted from the Issuance of additional Common and Preferred Stock. SMA Alliance is authorized to issue up to 1,000,000,000 shares of common stock and 20,000,000 shares of preferred stock. To the extent of such authorization, our board of directors will have the ability, without seeking shareholder approval, to issue additional shares of common stock in the future for such consideration as the board may consider sufficient. The issuance of additional common stock in the future may reduce your proportionate ownership and voting power.

Volatility of Stock Prices. In the event that there is an established public market for the Company's Common Stock, market prices will be influenced by many factors and will be more subject to significant fluctuations in response to variations in operating results of the Company and other factors such as investor perceptions of the Company, supply and demand, interest rates, general economic conditions and those specific to the industry, developments with regard to the Company's activities, future financial condition and management.

Applicability of Low Priced Stock Risk Disclosure Requirements. The Common Stock of the Company may be considered a low priced security under rules promulgated under the Securities Exchange Act of 1934. Under these rules, broker-dealers participating in transactions in low priced securities must first deliver a risk disclosure document which describes the risks associated with such stocks, the broker-dealer's duties, the customer's rights and remedies, certain market and other information, and make a suitability determination approving the customer for low priced stock transactions based on the customer's financial situation, investment experience and objectives. Broker-dealers must also disclose these restrictions in writing to the customer, obtain specific written consent of the customer, and provide monthly account statements to the customer. With all these restrictions, the likely effect of designation as a low priced stock will be to decrease the willingness of broker-dealers to make a market for the stock, to decrease the liquidity of the stock and to increase the transaction cost of sales and purchases of such stock compared to other securities.

PART A. GENERAL COMPANY INFORMATION

Item I. The exact name of the issuer and its predecessors (if any):

SMA Alliance, Inc., a Delaware corporation was formerly InventBay.com. Inc. until 5/2011. InventBay.com, Inc. was formerly Interand Corp until 6/2007.

Item II. The address of its principal executive officers:

Company Headquarters:
SMA Alliance, Inc.
530 Church Street Nashville, TN 37219
Telephone: 888.330.6623
Facsimile: 615.691.7373
E-mail: info@SMAAlliance.com

IR Contact:
SMA Alliance, Inc.
Investor Relations
530 Church Street Nashville, TN 37219
Telephone: 888.330.6623

Facsimile: 615.691.7373

E-mail: info@SMAAlliance.com

Item III. Security Information:

Trading Symbol – SMAA

Title and class of securities outstanding:

A. The Company has Series A Preferred Stock and Common Stock both with a par value of \$.001.

B. Each holder of Common Stock is entitled to one vote for each share held of record on each matter submitted to vote to stockholders, including election of directors. Stockholders do not have any right to cumulate votes on the election of directors. Each holder of Common Stock is entitled to share ratably in distributions to stockholders and to receive ratably such dividends as may be declared by the Board of Directors out of funds legally available. Therefore, in the event of our liquidation, dissolution or winding up, the holders of Common Stock will be entitled to receive, after payment of all of our debts and liabilities, and of all sums to which holders of any outstanding preferred stock, if any, may be entitled, the distribution of any of our remaining assets. Holders of our Common Stock have no conversion, exchange, sinking fund, redemption or appraisal rights (other than such as may be determined by the Board of Directors in its sole discretion) and have no preemptive rights to subscribe for any of our securities. There are no provisions in our Articles of Incorporation or By-Laws that would delay, defer or prevent a change of control of the Company.

C. Each holder of Series A Preferred Stock is entitled to twenty votes for each share held of record on each matter submitted to vote to stockholders, including election of directors. Stockholders do not have any right to cumulate votes on the election of directors. Each holder of Stock is entitled to share ratably in distributions to stockholders and to receive ratably such dividends as may be declared by the Board of Directors out of funds legally available. Therefore, in the event of our liquidation, dissolution or winding up, the holders of Series A Preferred Stock will be entitled to receive, after payment of all of our debts and liabilities, and of all sums to which holders of any outstanding preferred stock, if any, may be entitled, the distribution of any of our remaining assets. Holders of our Series A Preferred Stock have may convert each share of Series A Preferred Stock into 2 shares of Common Stock. Holders of Series A preferred no sinking fund, redemption or appraisals right (other than such as may be determined by the Board of Directors in its sole discretion) and have no preemptive rights to subscribe for any of our securities. There are no provisions in our Articles of Incorporation or By-Laws that would delay, defer or prevent a change of control of the Company.

Cusip Number – 78446F203

Common Stock, \$.001 par value per share

The number of shares or total amount of the securities outstanding for each class of securities authorized:

March 31, 2013	Authorized Shares	Outstanding Shares	Freely Trading Shares	Total Number of Beneficial Shareholders	Total Number of Shareholders of Record
Common	1,000,000,000	301,917,830	104,449,270	746	746
Preferred	20,000,000	10,000,000	0	1	1

Transfer Agent:

Our transfer agent is:

STANDARD REGISTRAR AND TRANSFER COMPANY, INC.

12528 SOUTH 1840 EAST

DRAPER, UT 84020

PHONE: 801-571-8844

FAX: 801-571-2551

The transfer agent is registered under the Exchange Act and its regulatory authority is the Securities & Exchange Commission.

There are no restriction on the transfer of securities.

There have been no trading suspensions ordered by the SEC in the previous 12 months.

Item IV. Issuance History:

Date	Preferred Shares	Common Shares	Type	Issued to	Reason
1/1/2011		35,989,497			Beginning Shares Issued Balance
4/5/2011	10,000,000			S Myers	Issued as part of acquisition of SMA Alliance, Inc.
4/5/2011	10,000,000			A Baker	Issued as part of acquisition of SMA Alliance, Inc.
5/9/2011		32,000,000	(R)	S Myers	Issued as part of acquisition of SMA Alliance, Inc.
6/8/2011		50,000	(FT)	Tucker Financial Services	Consulting Agreement
6/21/2011		2,250,000	(FT)	Individuals	Note Conversion for \$3375.00
6/21/2011		1,000,000	(FT)	Individuals	Note Conversion for \$1500.00
6/24/2011		13	(FT)	Cede & Co	Issuance for fractional shares
7/21/2011	(10,000)			S Myers	Conversion of Preferred Shares to (FT) Shares
7/21/2011		20,000,000	(R)	S Myers	Conversion of Preferred Shares to (FT) Shares
7/21/2011		50,000	(R)	J Thomas	Consulting/Legal Agreement
7/21/2011		10,000	(R)	M Spinella	Consulting Agreement
7/21/2011		10,000	(R)	G Bartolini	Consulting Agreement
7/21/2011		10,000	(R)	J Munoz	Consulting Agreement
7/21/2011		30,000	(R)	SCI Consulting	Consulting Agreement
11/9/2011		10,000,000	(FT)	Individuals	Note Conversion for \$15,000.00
11/9/2011		2,000,000	(FT)	Individuals	Note Conversion for \$3,000.00
4/13/2012		1,175,000	(R)	M Spinella	Purchase of Techology
6/21/2012		500,000	(R)	C Walshe	Consulting Agreement
6/21/2012		500,000	(R)	M Wondrasek	Consulting Agreement
8/10/2012		5,000,000	(FT)	Individuals	Note Conversion for \$7,500.00
8/10/2012		5,000,000	(FT)	Malka Investments, Inc	Note Conversion for \$7,500.00
9/14/2012		6,000,000	(R)	Cars.net, Inc.	Acquisition of business
10/12/2012		-200,000,000	(FT)	S Myers	Cancellation of (FT) Shares - surrender of 100k shares
11/19/2012		100,000,000	(FT)	S Myers	Reissuance off (FT) Shares - surrender of 100k shares
11/27/2012		3,000,000	(R)	T Lincoln	Consulting Agreement
12/31/2012		174,074,080			YE Shares Issued Balance

1/3/2013		3,000,000 (R)	T Lincoln	Consulting Agreement
1/10/2013		50,000,000 (R)	T Stephens	Compensation
1/10/2013		20,000,000 (R)	T Martoccia	Compensation
1/10/2013		5,000,000 (R)	C Motley	Product Testing/Consulting
1/29/2013		300,000 (R)	B Schulz	Product Testing/Consulting
1/29/2013		250,000 (R)	S & L Energy LLC	Product Testing/Consulting
1/29/2013		100,000 (R)	R Krein	Product Testing/Consulting
1/29/2013		50,000 (R)	R Riehl	Product Testing/Consulting
1/29/2013		90,000 (R)	Roberson Family Trust	Product Testing/Consulting
1/29/2013		50,000 (R)	R Mandez	Product Testing/Consulting
1/29/2013		100,000 (R)	Pine Lodge Mining LLC	Product Testing/Consulting
1/29/2013		75,000 (R)	M Bader	Product Testing/Consulting
1/29/2013		100,000 (R)	M Schleuter	Product Testing/Consulting
1/29/2013		100,000 (R)	L Lozensky	Product Testing/Consulting
1/29/2013		100,000 (R)	L Walker	Product Testing/Consulting
1/29/2013		1,500,000 (R)	L Lozensky	Product Testing/Consulting
1/29/2013		90,000 (R)	K Lozensky	Product Testing/Consulting
1/29/2013		80,000 (R)	K Frye	Product Testing/Consulting
1/29/2013		10,000 (R)	J Dalos	Product Testing/Consulting
1/29/2013		175,000 (R)	J Lozensky	Product Testing/Consulting
1/29/2013		25,000 (R)	J Klusmann	Product Testing/Consulting
1/29/2013		100,000 (R)	J Lozensky	Product Testing/Consulting
1/29/2013		90,000 (R)	Golden Vine LLC	Product Testing/Consulting
1/29/2013		20,000 (R)	F Barger	Product Testing/Consulting
1/29/2013		300,000 (R)	D Mcculloch	Product Testing/Consulting
1/29/2013		50,000 (R)	Danny Wilson Family Trust	Product Testing/Consulting
1/29/2013		100,000 (R)	C Lozensky	Product Testing/Consulting
1/29/2013		50,000 (R)	C Motley	Product Testing/Consulting
1/29/2013		100,000 (R)	C Lozensky	Product Testing/Consulting
1/29/2013		175,000 (R)	B Carmody	Product Testing/Consulting
1/29/2013		45,000 (R)	B Schumacher	Product Testing/Consulting
1/29/2013		150,000 (R)	A Richau	Product Testing/Consulting
1/29/2013		100,000 (R)	AKKA Ltd LLC	Product Testing/Consulting
1/29/2013		175,000 (R)	T Lozensky	Product Testing/Consulting
1/29/2013		100,000 (R)	Troy Hill LLC	Product Testing/Consulting
1/29/2013		50,000 (R)	C Southwick	Product Testing/Consulting
1/29/2013		150,000 (R)	D Lozensky	Product Testing/Consulting
1/30/2013		7,000,000 (FT)	individuals	Note Conversion for \$10,500.00
2/1/2013		7,500,000 (FT)	Individuals	Note Conversion for \$11,250.00
2/4/2013		4,777,750 (FT)	Individuals	Note Conversion for \$7166.63
2/5/2013		5,000,000 (FT)	Individuals	Note Conversion for \$7,500.00
2/6/2013		3,000,000 (FT)	Individuals	Note Conversion for \$4,500.00
2/19/2013		5,000,000 (FT)	Individuals	Note Conversion for \$7,500.00
2/20/2013		8,000,000 (FT)	Individuals	Note Conversion for \$12,000.00
3/1/2013		7,616,000 (FT)	Individuals	Note Conversion for \$11,424.00
3/31/2013	Balance	301,917,830		

On May 20, 2011 the Company underwent a 1/100 split.

On September 29, 2011 the Company underwent a 1/10 split.

During the past three years the Company has not been in bankruptcy, receivership or involved in any similar proceeding.

The Company is not in default in the terms of any note, loan, lease, or other indebtedness or financing arrangements requiring the Company to make payments. Except as described herein, the Company has not during the past three years had any other stock splits, stock dividends, mergers, reorganization or similar transactions. The Company has not been the subject of any delisting by a securities exchange or a deletion from the OTC Bulletin Board. There are no current, pending or threatened legal proceedings or administrative actions against the Company nor has there been for the past three years.

Item V. Financial Statements:

Financial Statements are incorporated by referencing Exhibit A

Item VI. Description of Business, Products, and Services:

- A. SMA Alliance, LLC is an emarketing, internet focused lead generator, which drives live buyers to retailers through conversion of individual online product interest into live buyers soliciting purchase from retailers.

SMA Alliance currently is focused on the automobile industry, providing automobile retailers 10 to 100 times buying demand on a daily basis through application of proprietary technology and managed systems.

Through its technology and systems, SMA Alliance drives buying demand from local markets to local automobile dealers which are subscribed to SMA Alliance. The system and process software is installed and managed from centralized location and is currently serving localized dealers throughout the entire United States.

The system is scalable to a worldwide audience of local buyers and flexible to be compatible to existing online traffic drivers.

The technology and systems are applicable to other retail sectors such as real estate, employment, travel, government, etc.

- B. SMA Alliance, Inc. is a corporation formed under the laws of the State of Delaware and was originally incorporated on June 23, 1969.
- C. The Company's Standard Industrial Code (SIC) is 7310. The company provides marketing and advertising services.

The Company operates its business through its subsidiary, SMA Alliance LLC.

- D. The company operates on a calendar year fiscal year.
- E. Principal Products, Services, and their markets

The Market

SMA serves as a marketing and advertising vendor to retailers of essential, large ticket items such as Automobiles, Real Estate, and Employment Recruitment. SMA currently is focused on the Automobile industry.

Problem: Each automobile dealer in the U.S. incurs an average advertising and marketing cost of \$600 dollars per unit in inventory and retains an average of 15 marketing and advertising vendors to achieve the sale of inventory. The average inventory retention for each unit is 2.5 months.
Solution: SMA Alliance proprietary software reduces advertising and marketing cost to \$99 dollars per unit or less and reduces inventory turnover to an average of 18 days.

Product

Description- SMA Alliance owns proprietary software code and applied systems which achieve increased buying demand for product retailers by advertising to posting sites and online search sites where buyers go to find and research products they are interested in.

Application- The success of SMA Alliance products is achieved through consistent, legal placement of products from SMA retailers to be found by persons searching for products by product type and additional description in their query. When the person typing in search queries finds the product they are looking for, SMA's advertisements direct the person to receive more information about the product from the SMA retailer through a call to action. SMA advertisements are designed to trigger a solution to instant gratification and often results in 40 buyers calling the SMA retailer to express interest in the product on a daily basis.

Result- SMA Alliance increases buying demand by 10 X's or greater, on a daily basis for each retailer. Clients of SMA Alliance experience increased sales at less cost and enjoy controlled hyper-growth through SMA's reporting metrics and dependability of consistent demand generated for each Retailer.

Other Products- The Company has additional products, which are effective and competitive, currently developed and deployed to serve the automobile market.

Our website is located at www.smaalliance.com

SMA Alliance, Inc. is an operating business and is not a shell and has never been a shell company.

All of our subsidiaries and operations are included in our financial statements attached to this disclosure statement.

We do not believe that any federal, state or local regulations will have a material effect upon our business.

Research and development costs are borne by our clients as each project has specific research needs. Consulting fees charged include all research by the Company.

We have 39 full time / part-time employees and contractors.

We have not incurred and do not anticipate incurring costs in complying with federal, state and local environmental laws.

Item VII. Description of Facilities:

The Company leases its principal corporate office which is located at 530 Church St. Ste. 401 Nashville, TN 37219 and is approximately 2,000 square feet. The Company also operates from satellite offices totaling approximately 1300 square feet. The Company believes that this space is adequate for its current operations and does not anticipate any expansion in the near term.

Item VIII. Officers, Directors, and Control Persons:

A. Management

Chairman of the Board- Anthony Baker 40

Director- Sarah Myers 27

C.E.O, Treasurer, and Secretary- Tim Stephens 62

C.O.O., Troy Martoccia 45

Management Biographies

Chairman of the Board- Anthony Baker

Mr. Baker is the co-developer of SMA Alliance's software and co-founder of SMA Alliance. Mr. Baker has 15 years executive management experience leading successful start-up and turn-around companies, primarily in the automotive industry. Mr. Baker is an entrepreneur and developer of software and systems with strong implementation experience, developing business operations generating over 200 million dollars annually. Mr. Baker is exceptional at Identifying strategic acquisitions to gain market share and is proven to capitalize on market opportunities to drive revenues, profits, and growth. Mr. Baker graduated University of Kentucky with a BS in Chemistry in 1994 with additional studies in Theology, Pikeville Christian College, 1992-1993 and Business and Accounting from San Diego State University in 1999 and is fluent in English, Spanish, and German.

Founder/Director- Sarah Myers

Sarah Myers is the co-developer of SMA Alliance's software and co-founder of SMA Alliance. Mrs. Myers has been and continues to be a key person in the infrastructural design and development of SMA Alliance as a software provider and service company. Mrs. Myers earned her bachelor's degrees in English and Pre-law with a minor in Greek from the University of Tennessee at Chattanooga. Mrs. Myers graduated magna cum laude in 2007 with a 3.995 GPA. Mrs. Myers has completed her law degree at Nashville School of Law, and awaiting Bar Examination results. While working as an administrator at a local automobile dealer during courses in college, Mrs. Myers took an interest in computer software and internet trends, leading her to co-develop the software which drives SMA's online marketing and advertising company.

Chief Executive Officer- Timothy Stephens Jr.

Mr. Stephens has operated in the Automobile industry for 45 years, starting at the very bottom in 1965 as a Porter until March 1969, when he enlisted in the US Navy, rose to the rank of E6 and was honorably discharged, after two tours in Viet Nam. Joining the ranks of auto sales he quickly rose to management and has operated dealerships as General Manager and owner operator until joining SMA in 2009. Mr. Stephens contributes operations experience vital to the administration of the company with systems management of product delivery, internal and external communications.

Chief Operations Officer- Troy Martoccia

Troy Martoccia has been in the automotive industry for over 25 years. He has worked with several automotive companies as an advocate for dealership lead generation. Mr. Martoccia's

focus revolves around dealer communication and training to ensure that clients have the proper technique to benefit the most from the leads generated from multiple sources.

Mr. Martoccia has served as chief operating officer in several large companies and committed himself to maintaining a personalized and professional relationship with clients to help them sell more units and thrive in dealerships, regardless of franchise or size. Mr. Martoccia has conducted nationwide training conferences, appeared on multiple dealer training videos, and utilized radio broadcast training across the nation

- B. During the past 5 years none of the officers or directors of Inventbay.com, Inc. or Strategic Marketing Alliance have been subject to Legal/Disciplinary action by any regulatory or government body, including any civil, criminal or injunctive action or judgment. Furthermore, none of the officers and directors has filed bankruptcy during the past 5 years.
- C. The following Tables set forth certain information regarding beneficial ownership of the Company's common stock and preferred stock as of March 31, 2013, by (i) each person (or group of affiliated persons) who is known by us to beneficially own more than 5% of the outstanding shares of our common stock, (ii) each director and executive officer of SMA Alliance, Inc., and (iii) all executive officers and directors of Inventbay.com, Inc., as a group. Unless indicated otherwise, the address for each officer, director and 5% stockholder is c/o SMA Alliance, Inc. 530 Church Street Nashville, TN 37219.

	<u>Common Stock</u>	
Directors, Executive Officers and 5% Stockholders	Number	Percent of Class ⁽¹⁾
Anthony Baker ⁽²⁾	20,000,000	6.21%
Sarah Myers ⁽³⁾	123,200,000	38.27%
Timothy Stephens Jr.	50,000,000	15.53%
Troy Martoccia	20,000,000	6.21%
All Officers and Directors as a Group (3 Persons)	213,200,000	66.23%

See Notes Below

- (1) For each shareholder, the calculation of percentage of beneficial ownership based upon 321,917,830 shares of Common Stock comprising of 301,917,830 shares of common stock outstanding and 10,000,000 shares of Series A Preferred Stock that are convertible into 20,000,000 shares of Common Stock. Except as otherwise indicated below, the persons and entity named in the table have sole voting and investment power with respect to all shares of common stock shown as beneficially owned by them, subject to applicable community property laws.
- (2) Executive Chairman of the Board of Directors. Mr. Baker owns 10,000,000 shares of Series A Preferred Stock. Each share of Series A Preferred Stock converts into 2 shares of Common Stock.
- (3) Director. Ms. Myers own 123,200,000 of Common Stock.

(4) CEO Timothy Stephens Jr. owns 50,000,000 of Common Stock.

(5) COO Troy Martoccia owns 20,000,000 of Common Stock.

Related Party Transactions and Family Relationships

There are no related party transactions within SMA Alliance, Inc., nor do the officers and directors have any family relationships between other shareholders, creditors or other parties involved with the business of SMA Alliance, Inc.

Item IX. Third Party Providers

Legal Counsel

Stephen Mills
811 18th Ave. S
Nashville, TN 37203

No other third party providers are utilized by the Company at this time.

EXHIBIT A

Profit and Loss - Qtr 1

Profit and Loss (Trailing 3 months)

Profit and Loss (Trailing 12 Months)

Balance Sheet

Statement of Cash Flows

Shareholder Equity Statement

Notes and Management's Discussion and Analysis or Plan of Operation

SMA Alliance, Inc.
Profit & Loss
 January - March, 2013

	Total
Income	
Discounts given	-79,700.00
Services	285,283.12
US Autoplex	49,099.00
Total Services	\$ 334,382.12
Total Income	\$ 254,682.12
Cost of Goods Sold	
Commissions & Fees	76,522.92
Sub Contractor	24,609.38
Total Commissions & Fees	\$ 101,132.30
Content Syndication for Client - COGS	25,500.00
Internet Infrastructure for Client - COGS	6,167.47
Phone Lines for Client - COGS	5,119.79
Total Cost of Goods Sold	\$ 137,919.56
Gross Profit	\$ 116,762.56
Expenses	
Advertising	
Marketing	5,595.34
Total Advertising	\$ 5,595.34
Auto	1,333.78
Gas	138.56
Total Auto	\$ 1,472.34
Bank Charges	2,407.01
Computer Expense	167.74
Consulting	7,163.07
Dues & Subscriptions	2,552.70
Educational Materials	287.43
Income Tax Expense	7,477.83
Insurance	2,974.77
Interest Expense	7,023.14
Meals and Entertainment	1,278.14
Office Expenses	4,805.67
Postage & Shipping	17.42
Rent or Lease	13,800.00
Repair & Maintenance	830.11
Sales	33,000.00
Storage	414.00
Taxes & Licenses	228.86
Utilities	
Alarm System	303.90
Electric	1,988.19
Gas	220.25
Internet	1,361.30
Phone	3,434.89
Water & Sewer	45.00
Total Utilities	\$ 7,353.53

SMA Alliance, Inc.
Profit & Loss
January - March, 2013

	<u>Total</u>
Total Expenses	<u>\$ 98,849.10</u>
Net Operating Income	<u>\$ 17,913.46</u>
Other Expenses	
Depreciation	44,154.00
Other Miscellaneous Expense	14,250.00
Penalties & Settlements	29,095.81
Total Other Expenses	<u>\$ 87,499.81</u>
Net Other Income	<u>-\$ 87,499.81</u>
Net Income	<u>-\$ 69,586.35</u>

SMA Alliance, Inc.

Profit & Loss

January - March, 2013

	Jan 2013	Feb 2013	Mar 2013	Total
Income				
Discounts given	-16,510.00	-39,195.00	-23,995.00	-79,700.00
Services	77,006.94	128,299.86	79,976.32	285,283.12
US Autoplex	17,489.00	27,206.00	4,404.00	49,099.00
Total Services	\$ 94,495.94	\$ 155,505.86	\$ 84,380.32	\$ 334,382.12
Total Income	\$ 77,985.94	\$ 116,310.86	\$ 60,385.32	\$ 254,682.12
Cost of Goods Sold				
Commissions & Fees	32,258.00	25,564.92	18,700.00	76,522.92
Sub Contractor	9,759.75	7,330.43	7,519.20	24,609.38
Total Commissions & Fees	\$ 42,017.75	\$ 32,895.35	\$ 26,219.20	\$ 101,132.30
Content Syndication for Client - COGS	8,500.00	8,500.00	8,500.00	25,500.00
Internet Infrastructure for Client - COGS	2,540.65	1,338.10	2,288.72	6,167.47
Phone Lines for Client - COGS	339.57	4,048.39	731.83	5,119.79
Total Cost of Goods Sold	\$ 53,397.97	\$ 46,781.84	\$ 37,739.75	\$ 137,919.56
Gross Profit	\$ 24,587.97	\$ 69,529.02	\$ 22,645.57	\$ 116,762.56
Expenses				
Advertising				0.00
Marketing	726.67	668.67	4,200.00	5,595.34
Total Advertising	\$ 726.67	\$ 668.67	\$ 4,200.00	\$ 5,595.34
Auto	1,060.73	186.05	87.00	1,333.78
Gas	69.78	68.78		138.56
Total Auto	\$ 1,130.51	\$ 254.83	\$ 87.00	\$ 1,472.34
Bank Charges	460.60	1,468.27	478.14	2,407.01
Computer Expense		95.53	72.21	167.74
Consulting	1,975.83	5,187.24		7,163.07
Dues & Subscriptions	1,068.19	976.70	507.81	2,552.70
Educational Materials		287.43	0.00	287.43
Income Tax Expense	-2,173.95	10,226.98	-575.20	7,477.83
Insurance	1,232.19	1,232.19	510.39	2,974.77
Interest Expense	695.43	2,927.18	3,400.53	7,023.14
Meals and Entertainment	865.82	342.78	69.54	1,278.14

SMA Alliance, Inc.

Profit & Loss

January - March, 2013

	<u>Jan 2013</u>	<u>Feb 2013</u>	<u>Mar 2013</u>	<u>Total</u>
Office Expenses	3,583.61	911.25	310.81	4,805.67
Postage & Shipping		17.42		17.42
Rent or Lease	4,600.00	4,600.00	4,600.00	13,800.00
Repair & Maintenance		30.11	800.00	830.11
Sales	11,000.00	11,000.00	11,000.00	33,000.00
Storage	207.00	207.00		414.00
Taxes & Licenses		136.26	92.60	228.86
Utilities				0.00
Alarm System	60.78	243.12	0.00	303.90
Electric	542.89	781.53	663.77	1,988.19
Gas		118.55	101.70	220.25
Internet	312.35	623.84	425.11	1,361.30
Phone	1,507.13	1,147.00	780.76	3,434.89
Water & Sewer	45.00			45.00
Total Utilities	\$ 2,468.15	\$ 2,914.04	\$ 1,971.34	\$ 7,353.53
Total Expenses	\$ 27,840.05	\$ 43,483.88	\$ 27,525.17	\$ 98,849.10
Net Operating Income	-\$ 3,252.08	\$ 26,045.14	-\$ 4,879.60	\$ 17,913.46
Other Expenses				
Depreciation	14,718.00	14,718.00	14,718.00	44,154.00
Other Miscellaneous Expense	14,250.00			14,250.00
Penalties & Settlements		29,095.81		29,095.81
Total Other Expenses	\$ 28,968.00	\$ 43,813.81	\$ 14,718.00	\$ 87,499.81
Net Other Income	-\$ 28,968.00	-\$ 43,813.81	-\$ 14,718.00	-\$ 87,499.81
Net Income	-\$ 32,220.08	-\$ 17,768.67	-\$ 19,597.60	-\$ 69,586.35

SMA Alliance, Inc.
Profit & Loss
April 2012 - March 2013

	Apr 2012	May 2012	Jun 2012	Jul 2012	Aug 2012	Sep 2012	Oct 2012	Nov 2012	Dec 2012	Jan 2013	Feb 2013	Mar 2013	Total
Income													
Discounts given	-31,240.00	-22,350.00	-25,560.00	-23,560.00	-18,340.00	-26,090.00	-13,640.00	-17,500.00	-22,250.00	-16,510.00	-39,195.00	-23,995.00	-280,230.00
Services	136,134.00	130,430.00	144,710.00	133,657.72	125,740.00	138,100.00	85,899.00	96,379.00	95,010.00	77,006.94	128,299.86	79,976.32	1,371,342.84
US Autoplex	134,341.00	46,672.00	43,489.00	34,998.00	27,939.00	54,688.00	28,991.00	41,283.00	32,436.00	17,489.00	27,206.00	4,404.00	493,936.00
Total Services	\$ 270,475.00	\$ 177,102.00	\$ 188,199.00	\$ 168,655.72	\$ 153,679.00	\$ 192,788.00	\$ 114,890.00	\$ 137,662.00	\$ 127,446.00	\$ 94,495.94	\$ 155,505.86	\$ 84,380.32	\$ 1,865,278.84
Total Income	\$ 239,235.00	\$ 154,752.00	\$ 162,639.00	\$ 145,095.72	\$ 135,339.00	\$ 166,698.00	\$ 101,250.00	\$ 120,162.00	\$ 105,196.00	\$ 77,985.94	\$ 116,310.86	\$ 60,385.32	\$ 1,585,048.84
Cost of Goods Sold													
Commissions & Fees	75,864.80	66,855.20	73,089.40	70,683.36	74,681.51	75,972.87	55,525.00	52,990.00	49,590.00	32,258.00	25,564.92	18,700.00	671,775.06
COMMISSIONS & FEES-BDC ROOM	6,914.35	2,238.30	3,905.30	2,207.32	1,694.49	44.50							17,004.26
Sub Contractor	11,939.04	11,883.88	13,807.96	11,196.78	12,628.42	10,436.62	9,000.64	12,730.17	10,947.94	9,759.75	7,330.43	7,519.20	129,180.83
Total Commissions & Fees	\$ 94,718.19	\$ 80,977.38	\$ 90,802.66	\$ 84,087.46	\$ 89,004.42	\$ 86,453.99	\$ 64,525.64	\$ 65,720.17	\$ 60,537.94	\$ 42,017.75	\$ 32,895.35	\$ 26,219.20	\$ 817,960.15
Content Syndication for Client - COGS	28,062.98	20,118.59	24,018.80	16,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	148,200.37
Internet Infrastructure for Client - COGS	6,175.95	7,263.61	3,786.34	3,540.96	7,044.44	6,054.63	3,246.24	2,715.24	2,819.89	2,540.65	1,338.10	2,288.72	48,814.77
Phone Cards to Client - COGS	1,091.01	1,173.95	127.35	1,040.28	875.05	12.51	351.80	252.73	167.69				5,092.37
Phone Lines for Client - COGS	4,960.67	4,116.09	4,231.87	4,184.14	4,079.83	3,974.58	4,055.48	297.09	357.60	339.57	4,048.39	731.83	35,377.14
Total Cost of Goods Sold	\$ 135,008.80	\$ 113,649.62	\$ 122,967.02	\$ 109,352.84	\$ 109,503.74	\$ 104,995.71	\$ 80,679.16	\$ 77,485.23	\$ 63,883.12	\$ 53,397.97	\$ 46,781.84	\$ 37,739.75	\$ 1,055,444.80
Gross Profit	\$ 104,226.20	\$ 41,102.38	\$ 39,671.98	\$ 35,742.88	\$ 25,835.26	\$ 61,702.29	\$ 20,570.84	\$ 42,676.77	\$ 41,312.88	\$ 24,587.97	\$ 69,529.02	\$ 22,645.57	\$ 529,604.04
Expenses													
Advertising													0.00
Marketing	4,347.42	1,647.42	1,495.03	1,597.47	1,089.42	878.47	1,555.91	507.67	566.67	726.67	668.67	4,200.00	19,280.82
Total Advertising	\$ 4,347.42	\$ 1,647.42	\$ 1,495.03	\$ 1,597.47	\$ 1,089.42	\$ 878.47	\$ 1,555.91	\$ 507.67	\$ 566.67	\$ 726.67	\$ 668.67	\$ 4,200.00	\$ 19,280.82
Auto	1,010.25	660.36	1,234.85	429.00	1,209.32	266.00	302.00	621.00	160.00	1,060.73	186.05	87.00	7,226.56
Gas	993.22	620.43	558.63	803.44	601.05	759.20	391.24	875.91	572.59	69.78	68.78		6,314.27
Total Auto	\$ 2,003.47	\$ 1,280.79	\$ 1,793.48	\$ 1,232.44	\$ 1,810.37	\$ 1,025.20	\$ 693.24	\$ 1,496.91	\$ 732.59	\$ 1,130.51	\$ 254.83	\$ 87.00	\$ 13,540.83
Bank Charges	854.05	992.43	1,062.27	1,145.66	1,152.54	685.86	1,205.44	848.01	525.71	460.60	1,468.27	478.14	10,878.98
Computer Expense	41.53	97.73	44.61	442.46	317.63	191.03	240.00	44.82	63.54		95.53	72.21	1,651.09
Consulting	3,085.19	10,143.23	3,095.64	2,892.55	3,059.45	2,193.43	2,407.37	2,267.31	2,599.81	1,975.83	5,187.24		38,907.05
Dues & Subscriptions	680.11	548.33	1,033.15	1,097.80	887.87	1,077.35	1,331.37	833.99	726.30	1,068.19	976.70	507.81	10,768.97
Educational Materials	214.58	7.65	371.72	100.10	664.08	227.31	56.41	753.75	146.19		287.43	0.00	2,829.22
Income Tax Expense	18,766.85	409.67	800.62	418.66	-3,079.18	9,088.19	-3,740.75	-2,694.26	-2,911.94	-2,173.95	10,226.98	-575.20	24,535.69
Insurance	1,073.07	1,106.32	1,106.32	1,106.32	1,106.32	1,106.32	1,106.32	1,171.93	1,232.19	1,232.19	1,232.19	510.39	13,089.88
Interest Expense	607.17	611.73	616.32	620.94	625.59	630.29	409.17	525.58	529.52	695.43	2,927.18	3,400.53	12,199.45
Legal & Professional Fees	860.00	60.00	1,310.00	770.00	1,266.43	1,328.00	2,000.00	2,000.00	518.87				10,113.30
Meals and Entertainment	1,498.38	1,349.75	1,390.94	1,502.93	1,012.69	834.87	841.28	822.16	1,235.56	865.82	342.78	69.54	11,766.70
Office Expenses	3,975.40	2,805.11	3,361.68	3,511.28	3,050.91	1,306.58	3,579.81	3,207.67	2,364.28	3,583.61	911.25	310.81	31,968.39
Postage & Shipping	175.38	93.94	87.48	139.38	101.65	30.50	46.46	76.03			17.42		768.24
Rent or Lease	4,646.18	5,079.70	4,654.73	5,304.63	4,914.69	4,589.74	4,724.85	5,011.30	4,600.00	4,600.00	4,600.00	4,600.00	57,325.82
Repair & Maintenance			20.65				559.22				30.11	800.00	1,409.98
Sales	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	132,000.00
Storage	222.00	207.00	222.00	207.00	207.00	207.00	207.00	207.00	207.00	207.00	207.00		2,307.00

SMA Alliance, Inc.
Profit & Loss
April 2012 - March 2013

	Apr 2012	May 2012	Jun 2012	Jul 2012	Aug 2012	Sep 2012	Oct 2012	Nov 2012	Dec 2012	Jan 2013	Feb 2013	Mar 2013	Total
Supplies	25.90												25.90
Taxes & Licenses		244.93		90.00				65.52	83.88		136.26	92.60	713.19
Travel			1,463.70						921.48				2,385.18
Uncategorized Expense				150.76									150.76
Utilities													0.00
Alarm System	57.99	231.96	57.99	57.99	231.96	57.99	57.99	234.75	60.78	60.78	243.12	0.00	1,353.30
Electric		403.55	336.00	582.38	613.88	543.63	629.23	260.53	684.98	542.89	781.53	663.77	6,042.37
Gas	64.99	52.04	55.14	50.19	55.14	50.19	50.19	52.65	104.58		118.55	101.70	755.36
Internet	392.69	407.61	414.49	599.77	267.04	256.70	398.98	311.16	531.76	312.35	623.84	425.11	4,941.50
Phone	1,373.46	1,266.21	817.65	1,044.33	1,096.59	1,024.02	1,116.66	1,355.67	1,477.42	1,507.13	1,147.00	780.76	14,006.90
Water & Sewer	2.78	1.85	1.65	1.27	1.08		1.27			45.00			54.90
Total Utilities	\$ 1,891.91	\$ 2,363.22	\$ 1,682.92	\$ 2,335.93	\$ 2,265.69	\$ 1,932.53	\$ 2,254.32	\$ 2,214.76	\$ 2,859.52	\$ 2,468.15	\$ 2,914.04	\$ 1,971.34	\$ 27,154.33
Total Expenses	\$ 55,968.59	\$ 40,048.95	\$ 36,613.26	\$ 35,666.31	\$ 31,453.15	\$ 38,332.67	\$ 30,477.42	\$ 30,360.15	\$ 28,001.17	\$ 27,840.05	\$ 43,483.88	\$ 27,525.17	\$ 425,770.77
Net Operating Income	\$ 48,257.61	\$ 1,053.43	\$ 3,058.72	\$ 76.57	-\$ 5,617.89	\$ 23,369.62	-\$ 9,906.58	\$ 12,316.62	\$ 13,311.71	-\$ 3,252.08	\$ 26,045.14	-\$ 4,879.60	\$ 103,833.27
Other Expenses													
Depreciation	12,750.00	12,750.00	12,750.00	12,750.00	12,750.00	12,750.00	12,750.00	12,750.00	36,366.71	14,718.00	14,718.00	14,718.00	182,520.71
Other Miscellaneous Expense										14,250.00			14,250.00
Penalties & Settlements											29,095.81		29,095.81
Total Other Expenses	\$ 12,750.00	\$ 12,750.00	\$ 12,750.00	\$ 12,750.00	\$ 12,750.00	\$ 12,750.00	\$ 12,750.00	\$ 12,750.00	\$ 36,366.71	\$ 28,968.00	\$ 43,813.81	\$ 14,718.00	\$ 225,866.52
Net Other Income	-\$ 12,750.00	-\$ 12,750.00	-\$ 12,750.00	-\$ 12,750.00	-\$ 12,750.00	-\$ 12,750.00	-\$ 12,750.00	-\$ 12,750.00	-\$ 36,366.71	-\$ 28,968.00	-\$ 43,813.81	-\$ 14,718.00	-\$ 225,866.52
Net Income	\$ 35,507.61	-\$ 11,696.57	-\$ 9,691.28	-\$ 12,673.43	-\$ 18,367.89	\$ 10,619.62	-\$ 22,656.58	-\$ 433.38	\$ 23,055.00	-\$ 32,220.08	-\$ 17,768.67	-\$ 19,597.60	-\$ 122,033.25

SMA Alliance, Inc.
Balance Sheet
As of March 31, 2013

	Total
ASSETS	
Current Assets	
Bank Accounts	
Business Tax Savings Account	76,348.00
Cash on Hand	928.22
Checking2	0.00
SMA ALLIANCE	-3,727.91
Total Bank Accounts	\$ 73,548.31
Accounts Receivable	
Accounts Receivable (A/R)	817,754.00
Total Accounts Receivable	\$ 817,754.00
Other current assets	
5% Acquisition of US Autoplex	575,000.00
Acquisitions of Turbo Leads	60,000.00
Disputed Charges	0.00
Due To/From CUDealers	-20,926.56
Employee Cash Advances	2,500.00
Launchpad Technology, LLC	20,000.00
Loans to Others	152,758.96
Prepaid Expenses	
Prepaid Rent	1,200.00
Total Prepaid Expenses	\$ 1,200.00
Undeposited Funds	0.00
Website Development	156,500.00
Total Other current assets	\$ 947,032.40
Total Current Assets	\$ 1,838,334.71
Fixed Assets	
Accumulated Depreciation	-44,154.00
Computers	
Depreciation	-96,807.89
Original Cost	270,430.13
Total Computers	\$ 173,622.24
Furniture	
Depreciation	-12,705.01
Original Cost	48,942.40
Total Furniture	\$ 37,183.92
Leasehold Improvement	
Depreciation	-8,159.85
Original Cost	5,800.00
Total Leasehold Improvement	-\$ 205.93
Servers	
Depreciation	-232,200.00
Original Cost	645,000.00
Total Servers	\$ 412,800.00
Signage	6,675.98

SMA Alliance, Inc.
Balance Sheet
As of March 31, 2013

	Total
Depreciation	-1,850.28
Total Signage	\$ 4,825.70
SMA Software	
Original Cost	5,896,630.00
Total SMA Software	\$ 5,896,630.00
Website Production	
Depreciation	-324.75
Original Cost	1,299.00
Total Website Production	\$ 974.25
Total Fixed Assets	\$ 6,481,676.18
Other Assets	
Public Listing	87,600.00
Security Deposit	6,525.00
Total Other Assets	\$ 94,125.00
TOTAL ASSETS	\$ 8,414,135.89
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	195,689.05
Total Accounts Payable	\$ 195,689.05
Other Current Liabilities	
Accrued Expense Clearing	0.00
Federal Income Tax Payable	451,843.41
Loan From PPPI	49,445.81
Loan Payable to T Collins	2,500.00
US AUTOPLEX - DEPOSIT FUNDS	0.00
Total Other Current Liabilities	\$ 503,789.22
Total Current Liabilities	\$ 699,478.27
Long-Term Liabilities	
Baker Myer & Associates	95,450.00
Baker/Myers - SMA Acquisition	7,000,000.00
M Rice	0.00
Interest	0.00
Total M Rice	\$ 0.00
Total Long-Term Liabilities	\$ 7,095,450.00
Total Liabilities	\$ 7,794,928.27
Equity	
Common Stock	109,790.63
Contribution from Owner	0.00
Distribution to Owner	3,100.00

SMA Alliance, Inc.
Balance Sheet
As of March 31, 2013

	<u>Total</u>
Opening Balance Equity	-724,751.15
Retained Earnings	1,300,654.49
Net Income	-69,586.35
Total Equity	<u>\$ 619,207.62</u>
 TOTAL LIABILITIES AND EQUITY	 \$ 8,414,135.89

SMA Alliance, Inc.
Statement of Cash Flows
January - March, 2013

	Total
OPERATING ACTIVITIES	
Net Income	-69,586.35
Adjustments to reconcile Net Income to Net Cash provided by operations:	
Accounts Receivable (A/R)	-90,209.00
Due To/From CUDealers	20,926.56
Loans to Others	11,778.37
Accumulated Depreciation	44,154.00
Accounts Payable	18,078.00
Federal Income Tax Payable	7,477.83
Loan From PPPI	49,445.81
Loan Payable to T Collins	-7,500.00
Net cash provided by operating activities	-\$ 15,434.78
FINANCING ACTIVITIES	
M Rice	-37,050.00
M Rice:Interest	-34,082.76
Common Stock	71,840.63
Distribution to Owner	0.00
Net cash provided by financing activities	\$ 707.87
Net cash increase for period	-\$ 14,726.91
Cash at beginning of period	88,275.22
Cash at end of period	\$ 73,548.31

SHAREHOLDER EQUITY STATEMENT

&

EARNINGS REPORT

FOR

SMA ALLIANCE, INC.

QUARTER

ENDING MARCH 31, 2013

Earnings

Quarter Ending March 31, 2013	-69.586.35
Weighted Average Common Shares Outstanding	301,917,830
Earnings per share	0.00

Shareholder's Equity

Balance Sheet (period ending September 30, 2012)

Total Assets	8,414,135.89
Total Liabilities	7,794,9287.27
Net Equity	619,207.62
Common Shares Issued and Outstanding	301,917,830
Shareholder's Equity (Per Share)	0.002051

Notes Management's Discussion and Analysis or Plan of Operation Overview

Results of Operations

Following is management's discussion of the relevant items affecting results of operations for the Company's third quarter of operations for the fiscal year 2012.

Revenues. Gross revenues from operations at SMA Alliance were \$254,682.12 for the fiscal quarter ending March 31, 2013 which represents a 22.02% decrease compared to \$326,608.00 in gross revenues from operations in the fiscal quarter ending December 31, 2012.

The net income of SMA Alliance was \$17,913.46 for the fiscal quarter ending March 31, 2013 which represents a 13.94% increase compared to \$15,271.75 in gross revenues from operations in the fiscal quarter ending December 31, 2012. The increase is due to ongoing focus on technology and preparation in dealing with larger client and increasing market outreach.

Cost of Sales. Cost of sales at SMA Alliance for the fiscal year ending March 31, 2013 were \$137,919.56, a 37.89% decrease from \$222,047.51 during the operations in the fiscal quarter ending December 31, 2012. This decrease is in direct correlation to the decrease in annual revenues. Cost of sales were 45.85% of revenues generated in the first fiscal quarter of operations compared to 32.01% in the fourth fiscal quarter of operations for the previous year. The Company anticipates, with their new pricing platform and addition of larger clients, a decrease in the percentage of revenue to cost of goods sold over the next fiscal year showing larger margins in profitability.

Salaries and Commission Expenses. Salaries and commission expenses at SMA Alliance for the fiscal quarter ending March 31, 2013 were \$101,132.30, a 46.99% decrease from \$190,783.75 during the operations in the fiscal quarter ending December 31, 2012. This decrease correlates directly with the decrease in revenues.

Selling, General and Administrative Expenses. Selling, general, and administrative expenses at SMA Alliance for the fiscal year ending March 31, 2013 were \$98,849.10, a 11.27% increase from \$88,838.74 during the operations in the fiscal quarter ending December 31, 2012. The increase was in direct correlation to interest expense on financing.

Liquidity and Capital Resources. As of March 31, 2013, the primary source of liquidity at SMA consisted of \$891,302.31.

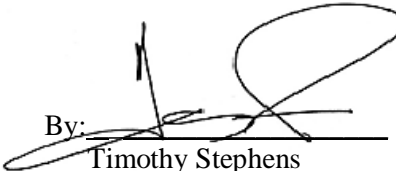
Specifically, 73,548.31 in cash and \$817,754.00 in cash equivalents. SMA holds its cash reserves in an interest bearing checking account with a local financial institution and in cash. Since inception, SMA has financed its operations with cash generated from ongoing business activities.. SMA is not experiencing any shortfall in operating capital necessary to conduct its ordinary operations. SMA expects a net profit for the year ending December 31, 2013 and with the expected increase in cash flow for the coming months, a significant improvement to its net equity position. Management believes that the capital resources of SMA are sufficient for ongoing operations, and that SMA will not likely require considerable amounts of financing to make any significant advancement in its business strategy at current operational levels with similar growth. Management maintains an optimistic attitude towards friendly financing opportunities for significantly increased market share capture and may seek additional capital in the future for expansion into vertical growth markets.

Item X. Issuer Certification

I, Timothy Stephens, certify that:

1. I have reviewed this Disclosure Statement of SMA Alliance, Inc.;
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 present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the quarters presented in this disclosure statement.

Dated: May 15, 2013

By: 
Timothy Stephens
Chief Executive Officer