OTC Pink® Basic Disclosure Guidelines

Federal securities laws, such as Rules 10b-5 and 15c2-11 of the Securities Exchange Act of 1934 ("Exchange Act") as well as Rule 144 of the Securities Act of 1933 ("Securities Act"), and state Blue Sky laws, require issuers to provide *adequate current information* to the public markets. With a view to encouraging compliance with these laws, OTC Markets Group has created these OTC Pink Basic Disclosure Guidelines. We use the basic disclosure information provided by OTC Pink companies under these guidelines to designate the appropriate tier in the OTC Pink marketplace: Current, Limited or No Information. OTC Markets Group may require companies with securities designated as Caveat Emptor to make additional disclosures in order to qualify for OTC Pink Current Information tier.

Qualifications for the OTC Pink - Current Information Tier

Companies that make the information described below publicly available on a timely basis (90 days after fiscal year end for Annual Reports; 45 days after each fiscal quarter end for Quarterly Reports) qualify for the Current Information Tier. Financial reports must be prepared according to U.S. GAAP or IFRS, but are *not required to be audited* to qualify for the OTC Pink Current Information tier.

Initial Qualification:

1. Subscribe to the OTC Disclosure & News Service on www.OTCIQ.com to publish your financial reports and material news.

2. Create the following documents, save them in PDF format and upload them via www.OTCIQ.com:
   - Annual Financial statements (Document must Include: Balance Sheet, Income Statement, Statement of Cash Flows, Notes to Financial Statements) for the previous two fiscal years. If these reports are audited, please attach the audit letter from the PCAOB registered audit firm. Each year's Annual Financial statements should be posted separately under the report type "Annual Report" in OTCIQ.
   - Any subsequent Quarterly Reports since the most recent Annual Report.
   - The most recent fiscal period end report should also include information in accordance with these OTC Pink Basic Disclosure Guidelines; use the fill able form beginning on page 3.

3. If financial reports are not audited by a PCAOB registered audit firm:
   - Submit a signed Attorney Letter Agreement (first two pages of the Attorney Letter Guidelines).
   - After following the appropriate procedures with a qualified attorney, upload an Attorney Letter complying with Attorney Letter Guidelines through your otciq.com account.

Ongoing Qualification:

1. **For each Fiscal Quarter End**, upload a Quarterly Report via www.OTCIQ.com within **45** days of the quarter end. (A separate quarterly report is not required for the 4th quarter.) The Quarterly Report should include:
   - Information in accordance with these OTC Pink Basic Disclosure Guidelines -- use the fillable form beginning on page 3.
   - Quarterly financial statements (Balance Sheet, Income Statement, Statement of Cash Flows, Notes to Financial Statements).
   - No Audit Letter or Attorney Letter is required**.**

2. **For each Fiscal Year End**, upload an Annual Report within **90 days** of the fiscal year end. The Annual Report should include:
   - Information in accordance with these OTC Pink Basic Disclosure Guidelines -- use the fillable form beginning on page 3.
   - Annual financial statements (Balance Sheet, Income Statement, Statement of Cash Flows, Notes to Financial Statements, and Audit Letter, if the financial statements are audited).

3. If financial reports are not audited by a PCAOB registered audit firm, upload an Attorney Letter via www.OTCIQ.com complying with the Attorney Letter Guidelines within **120 days** of the fiscal year end.

Qualifications for the OTC Pink - Limited Information Tier

Companies that make the information described below publicly available within the prior 6 months qualify for the Limited Information Tier.

1. Subscribe to the OTC Disclosure & News Service on www.OTCIQ.com to publish your financial reports and material news.
2. Create a Quarterly Report or Annual Report for a fiscal period ended within the previous 6 months, save it in PDF format and upload it via www.OTCIQ.com. The Quarterly Report or Annual Report includes:
    - Balance Sheet, Income Statement, and Total Number of Issued and Outstanding Shares. Financial statements must be prepared in accordance with US GAAP, but are not required to be audited. (Please note that Cash Flow Statements are not required to qualify for the Limited Information tier; however, unless the financial statements include a Cash Flow Statement, no financial data will be included in the OTC Financials Data Service, which distributes company financial data to online investor portals and makes the data available on your company's Financials tab on www.otcmarkets.com)
    - A company in the Limited Information tier, may, but is not required to, include information in accordance with these OTC Pink Basic Disclosure Guidelines using the fallible form beginning on page 3.

Current Reporting of Material Corporate Events

OTC Markets Group encourages companies to make public disclosure available regarding corporate events that may be material to the issuer and its securities. Persons with knowledge of such events would be considered to be in possession of material nonpublic information and may not buy or sell the issuer's securities until or unless such information is made public. If not included in the issuer's previous public disclosure documents or if any of the following events occur after the publication of such disclosure documents, the issuer shall publicly disclose such events by disseminating a news release within 4 business days following their occurrence, and posting such news release through the OTC Disclosure & News Service.

Material corporate events include:

- Entry or Termination of a Material Definitive Agreement
- Completion of Acquisition or Disposition of Assets, Including but not Limited to mergers
- Creation of a Direct Financial Obligation or an Obligation under an Off-Balance Sheet Arrangement of an Issuer
- Triggering Events That Accelerate or Increase a Direct Financial Obligation or an Obligation under an Off-Balance Sheet Arrangement
- Costs Associated with Exit or Disposal Activities
- Material Impairments
- Sales of Equity Securities
- Material Modification to Rights of Security Holders
- Changes in Issuer's Certifying Accountant
- Non-Reliance on Previously Issued Financial Statements or a Related Audit Report or Completed Interim Review
- Changes in Control of Issuer
- Departure of Directors or Principal Officers; Election of Directors; Appointment of Principal Officers
- Amendments to Articles of Incorporation or Bylaws; Change in Fiscal Year
- Amendments to the Issuer's Code of Ethics, or Waiver of a Provision of the Code of Ethics
- Other events the issuer considers to be of importance

OTC Pink Basic Disclosure Guidelines

1) Name of the issuer and its predecessors (if any)

In answering this item, please also provide any names used by predecessor entities in the past five years and the dates of the name changes.

The Issuer's current name is Small Business Development Group, Inc. (the "Company")

The issuer was initially incorporated in Texas on March 16, 1998 as XORC, Inc.; the name was changed to:

a. Mediplace on November 30, 1998, then on,
b. December 31, 2007 it was changed to Virogen, Inc., then on,
c. July 18, 2013 it was changed to Small Business Development Group, Inc.

2) Address of the issuer's principal executive offices

Company Headquarters
Address 1: 423 Main Street, 3rd Flr
Address 2: Rockland, Maine 04841
Address 3:
Phone: 207-593-8307
Email: info@sbdgp.com
Website(s): www.SBDGP.com

IR Contact
Address 1: _____
Address 2: _____
Address 3: _____
Phone: _____
Email: _____
Website(s): _____

3) Security Information

Trading Symbol: SBDG
Exact title and class of securities outstanding: Common Stock
CUSIP: 83165V108
Par or Stated Value: $.0001
Total shares authorized: 15,000,000 as of: September 30, 2014
Total shares outstanding: 1,987,611 as of: September 30, 2014

Additional class of securities (if necessary):
Trading Symbol: None.
Exact title and class of securities outstanding: Series A Preferred Stock
CUSIP: None
Par or Stated Value: $.0001
Total shares authorized: 100,000 as of: September 30, 2014
Total shares outstanding: 0 as of: September 30, 2014

Additional class of securities (if necessary):
Trading Symbol: None.
Exact title and class of securities outstanding: Series B Preferred Stock
CUSIP: None
Par or Stated Value: $.0001
Total shares authorized: 100,000 as of: September 30, 2014
Total shares outstanding: 5,550 as of: September 30, 2014
Additional class of securities (if necessary):
Trading Symbol: None.
Exact title and class of securities outstanding: Series C Preferred Stock
CUSIP: None
Par or Stated Value: $.0001
Total shares authorized: 100,000 as of: September 30, 2014
Total shares outstanding: 0 as of: September 30, 2014

Transfer Agent
Name: Cleartrust, LLC
Address 1: 16540 Pointe Village Drive
Address 2: Suite 206
Address 3: Lutz, FL 33558
Phone: 813-235-4490
Is the Transfer Agent registered under the Exchange Act?* Yes: ☒ No: ☐

*To be included in the OTC Pink Current Information tier, the transfer agent must be registered under the Exchange Act.

List any restrictions on the transfer of security:

None.

Describe any trading suspension orders issued by the SEC in the past 12 months.

None.

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

A 50,000 to 1 reverse stock split of the issued and outstanding shares of Common Stock effective as of August 12, 2013.

4) Issuance History

List below any events, in chronological order, that resulted in changes in total shares outstanding by the issuer in the past two fiscal years and any interim period. The list shall include all offerings of equity securities, including debt convertible into equity securities, whether private or public, and all shares or any other securities or options to acquire such securities issued for services, describing (1) the securities, (2) the persons or entities to whom such securities were issued and (3) the services provided by such persons or entities. The list shall indicate:

SEE EXHIBIT 4 – ISSUANCE HISTORY.

A. The nature of each offering (e.g., Securities Act Rule 504, intrastate, etc.);

_____

B. Any jurisdictions where the offering was registered or qualified;

_____

C. The number of shares offered;

_____

D. The number of shares sold;

_____

E. The price at which the shares were offered, and the amount actually paid to the issuer;

_____

F. The trading status of the shares; and

_____

G. Whether the certificates or other documents that evidence the shares contain a legend (1) stating that the shares have not been registered under the Securities Act and (2) setting forth or referring to the restrictions on transferability and sale of the shares under the Securities Act.

_____

5) Financial Statements

Provide the financial statements described below for the most recent fiscal year end or quarter end to maintain qualification for the OTC Pink Current Information tier. For the initial disclosure statement (qualifying for Current Information for the first time) please provide reports for the two previous fiscal years and any interim periods.

A. Balance sheet;
B. Statement of income;
C. Statement of cash flows;
D. Financial notes; and
E. Audit letter, if audited

The financial statements requested pursuant to this item shall be prepared in accordance with US GAAP by persons with sufficient financial skills.

You may either (i) attach/append the financial statements to this disclosure statement or (ii) post such financial statements through the OTC Disclosure & News Service as a separate report using the appropriate report name for the applicable period end. ("Annual Report," "Quarterly Report" or "Interim Report").

If you choose to publish the financial reports separately as described in part (ii) above, you must state in the accompanying disclosure statement that such financial statements are incorporated by reference. You may reference the document(s) containing the required financial statements by indicating the document name, period end date, and the date that it was posted to otciq.com in the field below.

Exhibit 5

Information contained in a Financial Report is considered current until the due date for the subsequent Financial Report. To remain in the OTC Pink Current Information tier, a company must post its Annual Report within 90 days from its fiscal year-end date and Quarterly Reports within 45 days of its fiscal quarter-end date.

6) Describe the Issuer's Business, Products and Services

Describe the issuer's business so a potential investor can clearly understand the company. In answering this item, please include the following:

A. a description of the issuer's business operations;

The Company through its subsidiaries provides the following services:

SBD Investment Partners, Inc. provides the following services with the underlying expectation of finding acquisition candidates for the company's portfolio:

- Merger and acquisition services.
- Turn around services.
- Buy side and sell side consulting.
- Engineering of a public company.
- Government relations.

iL Media Management, Inc. provides the following services:

- Direct Public Offering (DPO) services.
- Independent financial analysis reports.
- Investor communication services.
- Web based development services.

Deep River Management, Inc. is the general partner of a family of intended limited partnerships that supplies equity and debt financing for small cap companies who are seeking growth.

Production Partners Chemical, Inc. ("PPC") is 80% owned by the Company, which is reflected in our consolidated financials.

PPC blends and resells off-spec chemicals used in the manufacture of polyurethane foams and elastomers. Polyurethane foams and elastomers are widely used in a variety of industrial, commercial and consumer products, including toys, furniture, floor coverings, high-impact plastic parts, insulating panels and blocks, and in coatings and sealants.

The business focus of PPC is the purchase, blending and resale of off-spec and/or surplus chemical components used in the manufacture of polyurethane foams and elastomers. Although manufacturers go to great lengths to assure quality control, there is always a supply of out-of-spec materials that may be entirely satisfactory for many applications other than those originally intended; consequently, this material need not be wasted. This is the material purchased, blended and sold by PPC.

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

March 16, 1998 (Texas)

C. The issuer's primary and secondary SIC Codes;

541511

D. The issuer's fiscal year end date;

December 31

E. Principal products or services, and their markets;

See response to Question 6(A) above.

7) Describe the Issuer's Facilities

The goal of this section is to provide a potential investor with a clear understanding of all assets, properties or facilities owned, used or leased by the issuer.

In responding to this item, please clearly describe the assets, properties or facilities of the issuer, give the location of the principal plants and other property of the issuer and describe the condition of the properties. If the issuer does not have complete ownership or control of the property (for example, if others also own the property or if there is a mortgage on the property), describe the limitations on the ownership.

If the issuer leases any assets, properties or facilities, clearly describe them as above and the terms of their leases.

The Company operates its business from a 820 square foot office located at 423 Main Street, 3rd FL, Rockland, ME 04841.

PPC is located in a leased 45,000 square foot facility at 1223 Sherborn St., Unit 101, Corona, CA 92879. (The lease expires on December 31, 2018.)

8) Officers, Directors, and Control Persons

The goal of this section is to provide an investor with a clear understanding of the identity of all the persons or entities that are involved in managing, controlling or advising the operations, business development and disclosure of the issuer, as well as the identity of any significant shareholders.

A. Names of Officers, Directors, and Control Persons. In responding to this item, please provide the names of each of the issuer's executive officers, directors, general partners and control persons (control persons are beneficial owners of more than five percent (5%) of any class of the issuer's equity securities), as of the date of this information statement.

Roy Y. Salisbury, Director and Chief Executive Officer and Chairman of the Board of Directors.

Mr. Salisbury has been self-employed for more than 5-years with RYS & Co and is the Managing Partner. Mr. Salisbury shares more than thirty years of experience in private and public companies. Mr. Salisbury is the General Partner of Willow

GP a group of exchange funds. His professional experience demonstrates proven success in complete deal making, including public offerings, private placement and M&A transactions; turnarounds, restructuring and bankruptcy; and dealing with financial institutions, investors, stock exchanges and the SEC for both public and private companies. Mr. Salisbury's experience includes both domestic and foreign transactions. A former Marine, he has participated as an investor and principal in bankruptcy workouts transactions in the timber and construction industry; travel industry auditing and compliance; oil and gas investments; timber industry in trucking, harvesting, management; electronics manufacturing and distribution; restaurant and hotel industry.

Douglas Calaway, Director, Corporate Secretary, Chief Financial Officer and Treasurer.

Mr. Calaway is an accomplished professional with more than 30 years of unyielding success in multiple industries with a solid foundation as President, Founder, Executive VP Operations, Chief Operating Officer, VP/General Manager, Chief Executive Officer, Chief Financial Officer, VP Operations, VP Business Development and Controller. Mr. Calaway was CEO of Choggiung Ltd. in Dillingham, Alaska from March 2009 to April 2011 where has the responsibility taking the company from a loss to a profit in 18 months. Prior to Choggiung (April 2008 until March 2009) Mr. Calaway was self-employed as a management consultant. From April 2011 until this date he has been with SBGD, Inc. He has proven expertise in strategic planning, organizing, and managing overall operations and business management for both domestic and international, including client/project needs evaluation, innovative business strategies development, and project monitoring to ensure compliance with P&L and cash flow. These companies range from small start-up companies to Fortune 500 companies like Kodak. Mr. Calaway has had a company on the Inc. 500 and twice nominated "Entrepreneur of the Year" by Inc. Magazine.

Highly proficient in M&A expansion, securing equity capital to finance a new corporation, sales and cash flow elevation, and establishing systems integration contract. Diversified know-how to successfully analyze an organization's critical business requirements; actively identify deficiencies, and consistent search for potential solutions. Mr. Calaway is adept in introducing innovative and cost effective methods, marketing of new technologies for enhancing competitiveness, increasing revenues, and establishing customer satisfaction. High-quality record of producing successful conceptualizations and able to communicate and collaborate effectively with all individuals at all levels.

David Emery, Director, Chief Operating Officer.

Mr. Emery has over forty years of private enterprise and government sector experience. Mr. Emery has served as the Interim President of Thomas College in Waterville, Maine, and on its Board of Trustees. He founded the consulting firm "Scientific Marketing & Analysis" to provide public opinion polling and analysis, public policy guidance for Maine businesses and interest groups, political consulting and strategy development for market-oriented candidates and for non-partisan referendum issues, and legislative and government relations.

Following four terms as a US Congressman from Maine where he rose to become the Chief Deputy Republican Whip, Mr. Emery's government service includes serving as Deputy Director of the U.S. Arms Control and Disarmament Agency, where he had oversight responsibility for management of the Agency, its 200 employees, and their activities.

Mr. Emery is a Worcester Polytechnic Institute graduate having earned his B.S., Electronic Engineering, in 1970. His honors and distinctions include honorary degrees from several New England colleges including Doctor of Law, Thomas College, Waterville, Maine, Doctor of Engineering, Worcester Polytechnic Institute, Worcester, Massachusetts, and Doctor of Humane Letters, Saint Joseph's College, Standish, Maine. He has also been the recipient of various awards and honors from the National Federation of Independent Businesses, and other national and state organizations.

Ed Schradermeier, Director, Vice President of Business Development.

Mr. Schradermeier brings over 20 years of experience in management and finance. He has worked with both public and private companies from startup to mid-size companies. He has an extensive background in both residential and commercial real estate. With degrees in accounting, business administration and history, Mr. Schradermeier has been involved in all aspects of the business world, including turn-around and buyouts. Mr. Schradermeier has made key acquisitions for both his own firm and several companies for which he has worked.

Dr. Brent Uhler, Director

Dr. Uhler, has dedicated over twenty (20) years of diversified experience in the areas of veterinary medicine and development of human pharmaceuticals. Dr. Uhler graduated from Cornell University where he received his Bachelor of

Science in Biology/Animal Science in 1991, Doctorate of Veterinary Medicine in 1996, and MBA with concentrations in Marketing and Operations in 2001. While with Wyeth Pharmaceuticals, he served various roles in Sales, Marketing, and Strategy. He helped develop their pediatric vaccine and antibiotic line. He assisted in the development, marketing, and launching of FluMist, Wyeth's intranasal human flu vaccine co-marketed with MedImmune. With Banfield, the largest provider of veterinary services in the world, he owned and managed a corporate-based veterinary facility. After selling that franchise back, he served as a Regional Director overseeing field office development and medical directors for that firm. Dr. Uhler also serves as an adjunct professor at St. Petersburg College in St. Petersburg, Florida, teaching Finance courses.

B. Legal/Disciplinary History. Please identify whether any of the foregoing persons have, 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);

   None.

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;

   None.

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

   None.

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.

   None.

C. Beneficial Shareholders. Provide a list of the name, address and shareholdings or the percentage of shares owned by all persons beneficially owning more than ten percent (10%) of any class of the issuer's equity securities. If any of the beneficial shareholders are corporate shareholders, provide the name and address of the person(s) owning or controlling such corporate shareholders and the resident agents of the corporate shareholders.

See Exhibit 8(C)

9) 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:

Securities Counsel
Name: Laura E. Anthony, Esq.
Firm: Legal & Compliance, LLC
Address 1: 330 Clematis Street, Suite 217
Address 2: West Palm Beach, FL 33401
Phone: 561-514-0936
Email: lanthony@legalandcompliance.com

General Counsel
Name: Bonnie L. Martinolich, Esq.
Firm: Legal & Compliance, LLC
Address 1: 1 City Center
Address 2: Portland, ME 04101
Phone: 207-791-3000
Email: bmartinolich@preti.com

Accountant or Auditor
Name: David Shorette
Firm: Purdy Powers & Co.
Address 1: 130 Middle Street
Address 2: Portland, ME 04101
Phone: 207-773-3496
Email: DShorette@purdypowers.com
Investor Relations Consultant

Name: None.
Firm:
Address 1:
Address 2: Phone: _____
Email: _____

Other Advisor: Any other advisor(s) that assisted, advised, prepared or provided information with respect to this disclosure statement.
Name: Andrew Clapp
Firm: Arctaris Capital Management
Address 1: 155 Seaport Boulevard – 16th Floor
Address 2: Boston, MA 02210-26004
Phone: (617) 535-9928
Email: andy@arctaris.com

Name: Andrew Clapp
Firm: Avalon Networth, Inc.
Address 1: 1410 Broadway, 34th Floor
Address 2: New York, NY 10018
Phone: (212) 278-8200
Email: aclapp@avalonnetworth.com

Name: Jim Jenkins
Firm: RYS & Company Management, LLC
Address 1: PO Box 3250
Address 2: Windermere, FL 34786
Phone: (407) 536-9422
Email: jjenkins@rysgp.com

10) Issuer Certification

The issuer shall include certifications by the chief executive officer and chief financial officer of the issuer (or any other persons with different titles, but having the same responsibilities).

The certifications shall follow the format below:

I, Roy Y. Salisbury and Douglas Calaway, certify that:

1. I have reviewed this quarterly disclosure statement of Small Business Development Group, 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 periods presented in this disclosure statement.

November 13, 2014

/s/ Roy Y. Salisbury
Roy Y. Salisbury, Chief Executive Officer

/s/ Douglas Calaway
Douglas Calaway, Chief Financial Officer

Exhibit 4

Common Stock Issued Since Last Report

Date	Issued To	Free trading or Restricted	Paid Amount	Number of Shares Issued[1]	Number of Shares Cancelled	Purpose
8/22/14	RYS & Co	Restricted	$1.00	250,000		Services
9/15/14	IBA Capital Funding	Restricted	$16,125.00	10,000		Services
9/17/14	Jeffery Augen	Restricted	$1.00		2,053	Debt Conversion
9/17/14	Moshe Drizin	Restricted	$16,250.00	5,000		Services

(1) All share amounts give effect to a 1,000 to 1 reverse stock split of the Company's Common Stock in February 2011 and a 50,000 to 1 reverse stock split of its Common Stock effective as of August 12, 2013.

Preferred Stock Issuances Since Last Report

Date	Type of Preferred	Issued To	Number of Shares Issued	Number of Shares Cancelled	Paid Amount
None					

None of the shares listed on this Exhibit 4 were not registered in any jurisdictions where they were issued and were issued in reliance on an exemption from registration under the Securities Act of 1933, as amended (the "Securities Act") under Sections 4(a)(2) or 3(a)(9). These shares contained a legend stating that the shares were not registered under the Securities Act and referred to the restrictions on transferability and sale of the shares under the Securities Act.

Common Stock

Name and Address of Stockholder	Amount and Nature of Beneficial Ownership	Options and/or Warrants	Total	Percentage of Class[1]
RYS & Co.[2]	812,485	1,080,000	1,592,485	50.2%
Douglas Calaway[3]	25,000	100,000	125,000	3.3%
David Emery[4]	25,000	100,000	125,000	3.3%
Roy Y. Salisbury	0	100,000	100,000	2.7%
Ed Schradermeier[5]	25,000	100,000	125,000	3.3%
Brent Uhler[6]	0	100,000	100,000	2.7%
All executive officers and directors as a group (five people)	617,485	1,580,000	2,197,485	58.2%
Alvin Lang	250,000	300,000	550,000	13.4%
Paul Hogan	212,485	0	212,485	5.6%

1. Based on 3,767,611 shares (1,987,611 shares of common stock currently outstanding and 1,780,000 shares of common stock issuable upon conversion of the Series B Preferred Stock and exercise of the outstand options and warrants).
2. RYS & Co., which is a Partnership where Roy Y. Salisbury is the Managing Partner. Mr. Salisbury is a Director and Chief Executive Officer and Chairman of the Board of Directors of the Company.
3. Mr. Calaway is a Director, Corporate Secretary, Chief Financial Officer and Treasurer of the Company.
4. Mr. Emery is a Director and Chief Operating Officer of the Company.
5. Mr. Schradermeier is a Director and Vice President of Business Development for the Company.
6. Mr. Uhler is a Director of the Company.

Remainder of this page intentionally left blank.

Exhibit 5

Small Business Development Group, Inc.

Consolidated Balance Sheet

As of Sept 30, 2014 and Sept 30, 2013

	Sept 30, '14	Sept 30, '13
ASSETS		
Current Assets		
Checking Account	351,310	453,662
Other Current Assets		
Accounts Receivable	3,336,494	2,839,515
Other Receivable	0	45,236
Prepaid Federal Income		70,000
Taxes	0	
Prepaid State Income Taxes	0	19,995
Inventory	2,933,363	2,195,000
Note Receivable	397,394	250,000
Deposits	850	
Prepaid Expenses	400,000	400,000
Total Other Current Assets	7,068,101	5,819,746
Total Current Assets	7,419,411	6,273,408
Fixed Assets		
Property and Equipment	108,750	69,637
Accumulated Depreciation	(68,525)	(67,897)
Net Property and Equipment	40,225	1,740
Total Fixed Assets	40,225	1,740
Other Assets		
Investments	175,750	0
Intellectual Property	400,000	400,000
Goodwill	3,116,146	3,526,663
Other Assets	212,811	0
Total Other Assets	3,904,707	3,926,663
TOTAL ASSETS	11,364,343	10,201,811
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable	2,409,169	1,902,698
Credit Line	522,274	746,168
Other	475,888	0
Notes Payable	465,280	10,554
Accrued Payroll	173,295	0
CA Franchise Tax Payable	10,384	23,250
Federal Income Tax Payable	40,352	80,500
Total Current Liabilities	224,031	2,763,171
Total Liabilities	4,096,642	2,763,171
Equity		
Common Stock	156	0
Paid In Capital	682,285	2,085,263
Retained Earnings	(15,461)	(1,160,807)
Preferred Stock - Series B	5,550,000	5,400,000
Non-controlling Interest	1,295,759	1,279,099
Net Income	(245,038)	(164,914)
Total Equity	7,267,701	7,438,640
TOTAL LIABILITIES & EQUITY	11,364,343	10,201,811

Small Business Development Group, Inc.
Consolidated Statement of Income
For the 3 Months Ended Sept 30, 2014 and Sept 30, 2013

	July-Sept '14	July-Sept '13
Net Sales	6,535,824	5,323,425
Cost of Sales		
Purchases	5,098,464	4,295,066
Freight	288,630	216,170
Other	25,000	101,075
Total Cost of Sales	5,412,094	4,612,311
Gross Profit	1,123,730	711,114
Expense		
Accounting Expense	10,000	0
Advertising and Promotion	7,000	0
Auto Expense	14,461	9,889
Bank Service Charges	2,714	3,634
Bonus	11,050	52,647
Commissions	184,503	40,725
Computer Hardware	4,125	0
Consulting	0	2,500
Contributions	550	418
Contractor	0	1,505
Depreciation	2,040	580
Dues & Subscriptions	802	63
Equipment Rental	1,491	1,490
Holiday Pay	1,228	896
Insurance	24,881	25,700
Labor & Salaries	408,457	233,241
Legal & Accounting	39,179	13,998
License	330	0
Meals and Entertainment	9,198	8,096
Misc.	1,073	0
Office Supplies	10,873	962
Operating Supplies	70,487	2,546
OTC Markets	2,100	2,409
Outside Services	130,780	59,833
Overtime Pay	3,560	825
Payroll Taxes	18,253	14,719
Postage	1,280	3,304
Printing	23	11,917
Property Taxes	460	459
Rent Expense	62,809	60,000
State Fees	334	0
Taxes & Licenses	0	330
Telephone	6,944	3,286
Temporary Employees	11,888	0
Texas SOS	0	175
Transfer Agent - FINRA	708	3,345
Travel Expense	11,026	11,917
Waste Disposal	667	662
Workers Compensation	12,223	7,123
Utilities	774	437

Vacation Pay	0	1,112
Total Expense	1,068,271	580,743
Net Ordinary Income	55,459	130,371
Other Income/Expense		
Interest Expense	42,630	58,846
Loss on Disposal of Asset		(210,854)
Interest Income	2,426	
Total Other Expense	40,204	(152,008)
Income Before Tax	15,255	(21,637)
Federal Taxes	(67,407)	(54,150)
CA Franchise Tax	(16,019)	(11,750)
Income Before Consolidation	(68,171)	(87,537)
SBDG 80% Ownership	(19,602)	(12,775)
Net Income	(87,773)	(100,312)

Remainder of this page intentionally left blank.

Small Business Development Group, Inc.
Consolidated Statement of Income
For the 9 Months Ended Sept 30, 2014 and Sept 30, 2013

	Jan-Sept '14	Jan-Sept '13
Net Sales	17,959,123	12,888,875
Cost of Sales		
Purchases	13,803,589	10,071,332
Freight	842,728	482,052
Other	88,935	306,521
Total Cost of Sales	14,735,252	10,859,905
Gross Profit	3,223,871	2,028,970
Expense		
Accounting Expense	10,000	61
Advertising and Promotion	17,788	10,699
Auto Expense	40,173	35,492
Bad Debt	0	60,645
Bank Service Charges	21,618	7,850
Bonus	41,624	146,815
Commissions	503,652	109,661
Computer Hardware	8,801	0
Consulting	0	22,225
Contributions	0	568
Contractor	1,550	24,564
Depreciation	4,659	7,190
Dues & Subscriptions	5,511	1,321
Equipment Rental	4,423	5,754
Holiday Pay	1,912	1,336
Insurance	109,644	101.561
Labor & Salaries	1,153,963	677,449
Legal & Accounting	80,061	23,968
License	2,761	0
Loss on Inventory	252,617	0
Meals and Entertainment	30,399	25,690
Misc.	4,979	0
Office Supplies	18,538	3,360
Operating Supplies	123,652	6,679
OTC Markets	4,200	4,761
Outside Services	335,426	164,916
Overtime Pay	7,733	2,016
Payroll Taxes	65,841	58,722
Postage	6,973	9,421
Printing	379	17,069
Property Taxes	460	768
Rent Expense	187,342	215,000
State Fees	1,301	0
Taxes & Licenses	0	1,876
Telephone	18,148	15,639
Temporary Employees	29,911	0
Texas SOS	0	175
Transfer Agent - FINRA	3,320	4,345
Travel Expense	27,080	25,241

Waste Disposal	14,052	7,588
Workers Compensation	25,564	19,682
Utilities	3,532	3,651
Vacation Pay	265	1,112
Total Expense	3,169,852	1,824,871
Net Ordinary Income	54,019	204,099
Other Income/Expense		
Interest Expense	90,499	25,310
Loss on Disposal of Asset	0	(210,854)
Interest Income	8,677	0
Total Other Expense	81,822	(236,164)
Income Before Tax	(27,803)	(32,066)
Federal Taxes	(136,092)	(80,500)
CA Franchise Tax	(35,384)	(23,250)
Income Before Consolidation	(199,279)	(135,816)
SBDG 80% Ownership	(45,759)	(29,098)
Net Income	(245,038)	(164,914)

Remainder of this page intentionally left blank.

Small Business Development Group, Inc.

Statement of Cash Flows
For the 9 Months Ended Sept 30, 2014 and 3 Months Ended Sept 30, 2014

	9 Months Jan-Sept	3 Months Jul-Sept
OPERATING ACTIVITIES		
Net Income	(245,038)	(87,791)
Adjustments to reconcile Net Income to net cash provided by operations:		
Accounts Receivable	(1,062,755)	208,141
Prepaid Taxes	4,642	5,635
Inventory	(492,088)	80,946
Prepaid Expenses	(850)	29,759
Accumulated Depreciation	4,659	2,040
Accounts Payable	611,816	(47,908)
Federal Income Tax Payable	49,846	44,672
Accrued Payroll	173,295	87,795
Net cash provided by Operating Activities	(711,435)	411,080
INVESTING ACTIVITIES		
Property and Equipment	(43,725)	(8,792)
Notes Receivable	(131,315)	(14,565)
Other Assets	(571,956)	(27,555)
Net cash provided by Investing Activities	(746,996)	(50,912)
FINANCING ACTIVITIES		
Credit Lines	862,885	(146,751)
Preferred Stock - Series B	400,000	0
Non Controlling Interests	428,238	19,275
Net cash provided by Investing Activities	1,691,123	(127,476)
Net cash increase (decrease) for period	232,692	232,692
Cash at beginning of period	118,618	118,618
Cash at end of period	351,310	351,310

Remainder of this page intentionally left blank.

Small Business Development Group, Inc.
Statement of Stockholders' Equity
For 9 Months Ended Sept 30, 2014

	Preferred Series A Shares	Preferred Series B Shares	Preferred Series B Value	Preferred Series C Shares	Common Stock Shares	Capital Stock Value	Accumulated Profit (Deficit)
December 31, 2011							
Balance	0	0	$0	0	16,245	$689,062	($899,505)
Net Income (Loss)							($169,401)
Issued Shares					215,040		
December 31, 2012							
Balance	0	0	$0	0	231,285	$689,062	($1,068,906)
Net Income (Loss)							$123,691
Issued shares					15,449		
Returned to treasury					(95,000)		
50,000:1 reverse					(17)		
Issued shares					1,213,898		
Returned to treasure					(313,451)		
Asset Returns							
Asset purchase		400	$400,000			($522,734)	$25,171
PPC Acquisition		5,000	$5,000,000		250,000	$483,713	$1,042,780
Paper Goods Direct		400	$400,000				
Star City Media		150	$150,000				
December 31, 2013							
Balance	0	5,950	5,950,000	0	1,302,164	650,041	122,736
Net Income (Loss)							($245,038)
Paper Goods Reversal		(400)	(400,000)				
Shares Returned					(2,053)	($2)	
Shares Issued					687,500	$39,514	
PPC Acquisition							$1,150,450
Sept 30, 2014 Balance	0	5,550	$5,550,000	0	1,987,611	$689,553	$1,028,148

Remainder of this page intentionally left blank.

Small Business Development Group, Inc.
Notes to the Financial Statements For The Year Ended
Sept 30, 2014. (Unaudited)

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES AND GENERAL INFORMATION

Nature of the Business

Small Business Development Group, Inc. (the "Company") is a Texas corporation and was incorporated in 1998. The Company provides merger and acquisition, turn around, and public company consulting services, investor communication services, and operates a company that formulates and sells off-spec chemicals used in the manufacture of polyurethane foams and elastomers.

NOTE 2. – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements included herein are prepared in conformity with generally accepted accounting principles (GAAP) in the United States.

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the Company considers liquid investments with an original maturity of three months or less to be cash equivalents.

Management's Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosures 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.

Fair Value of Financial Instruments

Management believes that the carrying values of financial instruments, including cash, accounts receivable, accounts payable and accrued liabilities approximate fair value as a result of the short-term maturities of these instruments.

Income Taxes

The Company accounts for income taxes in accordance with GAAP, which requires recognition of deferred tax assets and liabilities for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities, and their respective tax bases and tax credit carry forwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled.

The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period, which includes the enactment date.

Prior to the reorganization in July 2013 the Company has not filed State or Federal tax returns for the years 2010, 2011, and 2012 to the best of current management's knowledge. The Company has made several written requests and has retained Purdy Powers to obtain information on the prior year reporting status and has not had a written or verbal response. The Company will make every effort to correct this before the end of the fiscal year.

Earnings (Loss) Per Share

Basic earnings (loss) per share exclude any dilutive effects of options, warrants and convertible securities. Basic earnings (loss) per share are computed using the weighted-average number of outstanding common shares during the applicable period. A diluted earnings per share is computed using the weighted average number of common and common stock equivalent shares outstanding during the period. Common stock equivalent shares are excluded from the computation if their effect is anti-dilutive.

Fixed Assets

Fixed assets are recorded at cost and include expenditures that substantially increase the productive lives of the existing assets. Maintenance and repair costs are expensed as incurred.

Depreciation is provided using the straight-line method. Depreciation of property and equipment is calculated over management prescribed recovery periods, which range from 3 years for computer equipment and software to 10 years for furniture and fixtures. When a fixed asset is disposed of, its cost and related accumulated depreciation are removed from the accounts. The difference between net book value and proceeds from disposition is recorded as a gain or loss.

Long-Lived Assets

The Company reviews and evaluates its long-lived assets for impairment whenever events or changes in circumstances indicate that their net book value may not be recoverable. When such factors and circumstances exist, including those noted above, the Company compares the assets' carrying amounts against the estimated undiscounted cash flows to be generated by those assets over their estimated useful lives. If the carrying amounts are greater than the undiscounted cash flows, the fair values of those assets are estimated by discounting the projected cash flows. Any excess of the carrying amounts over the fair values are recorded as impairments in that fiscal period.

Revenue Recognition

Deferred Income represents unbilled credits remaining on end user accounts that the Company has collected money for but has not yet paid its carriers.

NOTE 3

Notes Receivable

1. Star City Media – Promissory note of $25,000 at 10% interest due on May 22, 2015
2. Charidy, Inc. – Promissory note of $25,000 at 12% interest due on May 8, 2015
3. Charidy. Inc. – Promissory note of $23,000 at 12% interest due on June 30, 2015

NOTE 4. DEBT

Short Term Debt

1. Outstanding notes with Centra Holdings, Zal Digital and Sefirah Inc. are in default and the Company is in discussions with them to correct the default.

Long Term Debt

None

NOTE 5. - STOCKHOLDERS' EQUITY

Preferred Stock, Series-A

The Company is authorized to issue 100,000 shares of $0.0001 par value Series A Preferred Stock of which 0 shares have been issued and outstanding at Sept 30, 2014 and December 31, 2013, respectively.

The rights and preferences of the Series A Preferred Stock are generally: Stated Value is $1,000 per share; entitled to receive dividends at a rate of 150 basis points above prime rate or a floor of 4.75% and carries a maximum cap (collar) on the dividend of 9.5%; contains restriction on payment of dividends on the Common Stock, provides for a preference

in the payment of dividends over the Common Stock, provides for cumulative dividends, a net income participation dividend up to 15% payable at the Board of Directors discretion, subject to adjustment by the Board of Directors, includes a liquidation preference, certain voting rights and protective provisions prohibiting certain activities of the Company, redemption rights by the Company, and certain lock up rights in the event of a public offering of the Company's securities.

Preferred Stock, Series-B

Series-B Preferred shares are an alternative currency to exchange for equity in private companies. This preferred class can be broken down into tranches of various amounts and be tied to a specific transaction or asset classes.

The tranches are to be broken down in the following designations:

1. Series B-1
2. Series B-2
3. Series B-3 and, so on.

The Series-B will have a face amount $1,000 USD per share tied to a transaction or asset. This Series-B has no voting rights. The Series-B Preferred can be convertible into common shares as defined and approved by the Board of Directors in each sub-issuance of Series-B.

Common Stock Issuances

The Company is authorized to issue 15,000,000 shares of $0.0001 par value common stock of which 1,302,164 were outstanding on December 31, 2013 and 18,251,788 shares were issued and outstanding as of December 31, 2012. The Company completed a 1,000 to 1 reverse stock split of its Common Stock in February 2011 (the "2011 Reverse Stock Split") and a 50,000 to 1 reverse stock split of its Common Stock effective as of August 12, 2013 (the "2013 Reverse Stock Split"). All share amounts reflected in these financial statements give effect to the 2011 Reverse Stock Split and the 2013 Reverse Stock Split.

Common Shares	Issued	Issued Date
Outstanding December 31, 2013	**1,302,164**	
Outstanding June 30, 2014	**1,724,664**	
RYS & Co	250,000	8/22/2014
IBA Capital Funding	10,000	9/15/2014
Jeffery Augen (return to treasury)	-2,053	9/17/2014
Moshe Drizin	5,000	9/17/2014
Outstanding September 30, 2014	**1,987,611**	

Stock Based Compensation

We account for stock-based compensation in accordance with FASB ASC 718, which requires companies to measure the cost of employee services received in exchange for an award of an equity instrument based on the grant-date fair value of the award. We account for non-employee share-based awards in accordance with FASB ASC 505-50.

Stock Options and Warrants

On Sept 30, 2014, the Company authorized the issuance of stock options to key management of the company. The following table sets forth our stock option activities during fiscal 2013 and 2012:

Description	**Shares underlying options**	**Weighted average exercise price**
Outstanding at December 31, 2013	400,000	$0.81/share
Granted	0	0
Exercised	0	0
Expired or cancelled	0	0
Outstanding at June 30, 2014	500,000	$0.81/share
Outstanding at September 30, 2014	500,000	$0.81/share
Exercisable at September 30, 2014	500,000	$0.81/share

1. The following individuals were issued stock options on October 11, 2013, which can be exercised anytime before October 31, 2015. Each individual has been issued 25,000 share exercisable at $0.50/share plus, 25,000 share exercisable at $0.75/share plus, 50,000 shares exercisable at $1.00/share:
    a. Douglas Calaway
    b. Roy Y Salisbury
    c. Edward Schradermeier
    d. David Emery
2. The following individual was issued stock options on March 17, 2014, which can be exercised anytime before March 31, 2016. Each individual has been issued 25,000 share exercisable at $0.50/share plus, 25,000 share exercisable at $0.75/share plus, 50,000 shares exercisable at $1.00/share:
    a. Brent Uhler

The weighted average remaining contractual life and weighted average exercise price of options outstanding at September 30, 2014, for selected exercise price ranges are as follows:

Exercise Price	Number of options outstanding	Weighted average remaining contractual life (Years)	Weighted average exercise price	Options Exercisable	Weighted average remaining contractual life (Years)
$0.50	125,000	2	$0.50	125,000	2
$0.75	125,000	2	$0.75	125,000	2
$1.00	250,000	2	$1.00	250,000	2
	500,000			500,000	

Common Stock Purchase Warrants

	Shares underlying warrants	Weighted average exercise price/share
Outstanding at December 31, 2012	0	0
Granted	1,000,000	$0.81
Exercised	0	0
Expired	0	0
Outstanding at December 31, 2013	1,000,000	1,000,000
Granted	0	0
Exercised	0	0
Expired	0	0
Exercisable at September 30, 2014	1,000,000	$0.81

On October 11, 2013 we issued warrants to purchase up to 1,000,000 shares of common stock to RYS & Co. The warrants have an exercise price of $0.50, $0.75 and $1.00 per share, which are exercisable for a period ending October 31, 2015. A summary of the status of our outstanding common stock purchase warrants granted as of December 31, 2013 and changes during the period is as follows:

The following information applies to all warrants outstanding at September 30, 2014.

Exercise Price	Number of Warrants outstanding	Weighted average remaining contractual life (Years)	Weighted average exercise price	Warrants Exercisable	Weighted average remaining contractual life (Years)
$0.50	250,000	2	$0.50	250,000	2
$0.75	250,000	2	$0.75	250,000	2
$1.00	500,000	2	$1.00	500,000	2

Recently Adopted Accounting Pronouncements

The Company does not expect the adoption of recent accounting pronouncements to have any material impact on its financial condition or results of operations.

Management Discussion

The company is reporting revenue of $6,535,824 for the third quarter for a total year to date of $17,959,123. The third quarter increase in revenue is 23% higher than the same quarter in 2013. The year to date revenue through the third quarter is 28% higher than the same period in 2013. Revenues through the third quarter of 2014 are greater that the total revenue for 2013. The 2014 results reflect our efforts of diversify the customer base and increase revenues in other product lines. The gross margin through the third quarter of last year was 16% and has now increased to 18% due to increased volume discounts and the installation of a perpetual inventory control system. During the second and third quarters of 2014 the company installed a perpetual inventory system designed to provide a more accurate inventory control, to meet faster customer response times and provide our new asset based lender the ability to provide funds for our rapid growth.

Production Partners Chemical expenses for the third quarter continue to decrease as a percentage of sales. This is the result of reaching economies of scale due to the increased sales. On a consolidated basis the company had a before tax profit of $54,019 through the third quarter and a $55,459 before tax profit for the third quarter. The 2014 decrease in before tax profit as compared to 2013 is due to a one-time inventory charges-off of $252,617. Had there not been the inventory charge-off the 2014 year to date income before tax would have been $308,076 a 151% increase over the same period in 2013.

Remainder of this page intentionally left blank.

EXHIBIT 8(C)

Security Ownership of Certain Beneficial Owners and Management

The following tables set forth certain information, as of September 30, 2014 with respect to the beneficial ownership of our outstanding common stock and preferred stock by (i) any holder of more than five percent, (ii) each of our executive officers and directors, and (iii) our directors and executive officers as a group.

Unless otherwise indicated, the business address of each person listed is in care of Small Business Development Group, Inc., 423 Main Street, 3rd Flr, Rockland, ME 04831. The information provided herein is based upon a list of our shareholders. The percentages in the table have been calculated on the basis of treating as outstanding for a particular person, all shares of our common stock outstanding on that date and all shares of our common stock issuable to that holder in the event of exercise of outstanding options, warrants, rights or conversion privileges owned by that person at that date which are exercisable within 60 days of that date. Except as otherwise indicated, the persons listed below have sole voting and investment power with respect to all shares of our common stock owned by them, except to the extent that power may be shared with a spouse.

Common Stock

Name and Address of Stockholder	Amount and Nature of Beneficial Ownership	Options and/or Warrants	Total	Percentage of Class
RYS & Co.(2)	812,485	1,080,000	1,892,485	50.2%
Douglas Calaway(3)	25,000	100,000	125,000	3.3%
David Emery(4)	25,000	100,000	125,000	3.3%
Roy Y. Salisbury	0	100,000	100,000	2.7%
Ed Schradermeier(5)	25,000	100,000	125,000	3.3%
Brent Uhler(6)	0	100,000	100,000	2.7%
All executive officers and directors as a group (five people)	617,485	1,580,000	2,197,485	58.3 %
Alvin Lang	250,000	300,000	550,000	13.6%
Paul Hogan	212,485	0	212,485	5.6%

Series B Preferred Stock(1)

Name and Address of Stockholder	Series	Amount and Nature of Beneficial Ownership	Percentage of Class	Common Share Conversion
RYS & Co.(2)	Series B1	400	7.2%	80,000
Alvin Lang(3)	Series B2	5,000	90.1%	300,000
Star City Media, Inc.	Series B4	150	2.7%	0
Total		5,550	100.0%	380,000

1. Based on 5,550 shares of Series B Preferred Stock outstanding. Each share of Series B Preferred Stock has a Face Amount of $1,000 per share.
2. RYS & Co., which is a Partnership where Roy Y. Salisbury is the Managing Partner. Mr. Salisbury is a Director and Chief Executive Officer and Chairman of the Board of Directors of the Company.
3. Mr. Lang is the former sole owner of Production Partners Chemical, Corp and not a director or officer of the Company.

Remainder of this page intentionally left blank.