Here To Serve Holding Corp.

Consolidated Unaudited Financial Statements

Year Ended
September 30, 2013 and 2014

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Here To Serve Holding Corp.
Consolidated Balance Sheets

	September 30, 2014 (UNAUDITED)	September 30, 2013
ASSETS		
Current Assets		
Cash	384,166	$ 495
Accounts receivable, trade	689,716	-
Employee advance	580	-
Prepaid expenses	198,715	-
Total Current Assets	1,273,177	495
Property and Equipment, net of accumulated depreciation of $580,695 and $7,090, repsectively	7,583,214	-
Other Assets		
Capitalized software	388,681	279,608
Customer list, net of accumulated amortization of $1,167,288	12,840,164	-
Deposits	8,303	-
Loan fees, net of accumulated amortization of $7,030	43,583	-
Non-compete, net of accumulated amortization of $12,500	137,500	-
Total Other Assets	13,418,231	279,608
TOTAL ASSETS	$ 22,274,622	$ 280,103
LIABILITIES & SHAREHOLDERS' EQUITY (DEFICIT)		
Liabilities		
Current Liabilities		
Accounts payable	$ 306,966	$ 442
Accrued expenses	305,719	164,691
Convertible notes payable	568,146	562,921
Deferred compensation	729,000	-
Deferred revenue	1,993,062	-
Notes due related parties	276,250	550,929
Other current liabilities	910,555	14,208
Current portion - long term debt	1,195,333	-
Total Current Liabilities	6,285,031	1,293,191
Long-term notes payable		
Less: current portion - long term debt	9,352,211	-
Total Liabilities	15,637,242	1,293,191
Shareholders' Equity (Deficit)		
Preferred stock	2,071	2,000
Common stock	57,700	25,021
Additional paid in capital	14,209,518	2,733,040
Accumulated deficit	(7,631,909)	(3,773,149)
Total Shareholders' Equity (Deficit)	6,637,380	(1,013,088)
TOTAL LIABILITIES & SHAREHOLDERS' EQUITY (DEFICIT)	$ 22,274,622	$ 280,103

See accompanying notes to consolidated financial statements.

Here To Serve Holding Corp.
Consolidated Statement of Operations
UNAUDITED

	Year Ended September 30, 2014	2013
Income		
Revenue		
Software sales	4,689	6,128
Services	4,827,855	41,891
Total Revenue	4,832,544	48,019
Cost of Sales/Services		
Cost of Sales/Services	3,153,111	-
Depreciation	561,259	-
Total Cost of Sales/Services	3,714,370	-
Gross Profit	1,118,174	48,019
Expenses		
Bad debt expense	13,280	
Bank, brokerage & credit card expense	24,520	3,219
Charitable contributions	5,000	
Communication expense	43,866	4,131
Compensation and related expense	2,351,038	21,139
Depreciation and amortization	1,206,253	9,571
Dues & subscriptions	450	316
Information processing expense	27,048	12,801
Insurance/bond expense	81,220	
Marketing expense	40,350	15,904
Office expense	35,734	
Product development expense	11,740	50,290
Professional services	691,093	8,330
Rent	102,848	
Repairs & maintenance	13,040	
State & local taxes, licenses, permits	14,191	1,698
Travel & entertainment	38,762	24
Total Expenses	4,700,433	127,423
Other Expenses		
Loss on note conversion	23,913	-
Interest expense	252,590	119,501
Total Other Expenses	276,503	119,501
Net Loss before income taxes	(3,858,762)	(198,905)
Income tax expense	-	-
Net Loss	(3,858,762)	(198,905)
Basic Net Loss Per Share	(0.09)	(0.02)
Weighted Average Number of Shares Outstanding (Basic and Diluted)	41,563,674	11,496,462

See accompanying notes to consolidated financials statements.

Here To Serve Holding Corp.
Statement of Changes in Shareholders' Equity (Deficit)
For The Year Ended September 30, 2014
UNAUDITED

	Common Shares	Common Stock, Par	Preferred Shares	Preferred Stock, Par	Additonal Paid in Capital	Accumulated Deficit	Total
Balance September 30, 2013	25,020,704	$ 25,021	2,000,000	$ 2,000	$ 2,733,040	$ (3,773,149)	$ (1,013,088)
Common stock issued in connection with debt conversions	11,656,547	11,657	-	-	815,066	-	826,723
Common stock issued to employees and officers	5,500,000	5,500	-	-	1,245,000	-	1,250,500
Common stock issued for services	2,331,000	2,331	-	-	329,925	-	332,256
Common stock issued in connection with acquisition of subsidiary	13,191,666	13,191	-	-	1,965,558	-	1,978,749
Preferred stock issued in connection with acquisition of subsidiary	-	-	71,210	71	7,120,929	-	7,121,000
Net loss						(3,858,760)	(3,858,760)
Balance September 30, 2014	57,699,917	$ 57,700	2,071,210	$ 2,071	$ 14,209,518	$ (7,631,909)	$ 6,637,380

See accompanying notes to consolidated financial statements.

Here To Serve Holding Corp.
Statement of Cash Flows
UNAUDITED

	Year Ending September 30, 2014	2013
OPERATING ACTIVITIES		
Net loss from operations	(3,858,760)	(198,905)
Adjustment to reconcile net loss to net cash used in operating activities:		
Depreciation & Amortization	1,767,512	9,571
Stock issued to vendors for service	1,494,593	10,000
Stock based compensation	-	2,000
Increase in deferred compensation	729,000	-
Adjustments to accrued interest for note conversions	4,656	-
Incentive Stock awards	5,500	-
(Gain) Loss on note conversions	23,913	-
Note for services	30,000	-
Premium expense	58,750	41,666
Deposits	(8,303)	-
Changes in working capital items:		
Accounts receivable	(689,716)	-
Employee advance	(580)	-
Prepaid expenses	(198,715)	-
Accounts payable & accrued expenses	428,688	87,684
Deferred revenue	1,993,062	-
Other current liabilities	910,557	28,943
Cash flow from operating activities	2,690,156	(19,041)
INVESTING ACTIVITIES		
Purchased capitalized software	(109,074)	-
Acquisition of subsidiary	(11,500,000)	-
Purchased equipment	(1,053,289)	-
Purchased software	-	(7,579)
Cash flow from investing activities	(12,662,362)	(7,579)
FINANCING ACTIVITIES		
Common stock issued for convertible notes		-
Proceeds from issuance of common stock		17,500
Proceed from long-term notes payable	10,355,877	-
Cash flow from financing activities	10,355,877	17,500
Net change in cash	383,671	(9,120)
Beginning cash	495	9,615
Ending Cash	384,166	495
Supplemental disclosure of cash flow information:		
Cash paid for income taxes	-	-
Cash paid for interest	98,272	56,467
Supplemental Non-Cash Investing and Financing Information:		
Common stock issued in connection with debt conversions	826,723	41,544
Common stock issued to employees and officers	1,250,500	66,300
Common stock issued for services	332,256	-
Common stock issued to acquire software products	-	97,029
Debt forgiveness former officer.	-	24,553
Common stock issued in connection with acquisition of subsidiary	1,978,750	-
Preferred stock issued in connection with acquisition of subsidiary	7,121,000	

See accompanying notes to consolidated financial statements.

NOTE 1 – ORGANIZATION AND NATURE OF OPERATIONS

Nature of Business

Here To Serve Holding Corp. f/k/a F3 Technologies, Inc. (the "Company" or "Here To Serve") was incorporated in the State of Delaware as New Ithaca Corporation on September 22, 1983. In 2006, under the direction of Mr. Frank Connor, the Company operating as F3 Technologies began trading on the OTC Market Exchange under the symbol FTCH. Over the next several years, the Company consulted in the software development industry.

In September of 2013, the Company's board resolved to make a change in management and Mr. Jeffrey Cosman was appointed CEO and Director of the Company.

Under Mr. Cosman's direction, the Company began operating as Here To Serve Holding Corp. and repositioned itself into two growth potential industries.

Currently the Company is operating under three separate Limited Liability Companies; Here To Serve Missouri Waste Division, LLC ("HTSMWD"), a Missouri Limited Liability Company, Here To Serve Technology Division, LLC ("HTST), a Georgia Limited Liability Company and Here To Serve Georgia Waste Division, LLC ("HTSGWD"), a Georgia Limited Liability Company.

Through acquisitions and restructuring, HTST has repositioned the Company's presence in the software development industry. By acquiring products developed for the mobile app market and by shifting the focus of future development, HTST is anticipating significant expansion into this growing business segment.

In 2014, HTSMWD purchased the assets of a large solid waste disposal company in the St. Louis, MO market. This acquisition is considered the platform company for future acquisitions in the solid waste disposal industry. HTSGWD was created to facilitate expansion in this industry throughout the Southeast.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Accounting Basis

The Company uses the accrual basis of accounting and accounting principles generally accepted in the United States of America ("GAAP" accounting). The Company has adopted a September 30 fiscal year end.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Consolidation

The consolidated financial statements for the year ended September 30, 2014 include the operations of the Company and its wholly-owned subsidiaries, Here To Serve Missouri Waste Division, LLC and Here To Serve Technology, LLC. The third subsidiary of the Company, Here To Serve Georgia Waste Division, LLC had no operations during the period. All significant intercompany accounts and transactions have been eliminated in consolidation.

Reclassifications

Certain accounts and financial statement captions in the prior periods have been reclassified to conform to the current period consolidated financial statements.

Cash and Cash Equivalents

Here To Serve Holding Corp considers all highly liquid investments with maturities of three months or less to be cash equivalents. At September 30, 2014 the Company had $384,166 of cash compared to $495 at September 30, 2013.

Deferred Revenue

The Company's Missouri Waste Division bills one month in advance for the following three months. The balance in deferred revenue represents amounts billed in July, August and September for services that will be provided during October, November and December.

Fair Value of Financial Instruments

The Company's financial instruments consist of cash and cash equivalents, accounts payable, other liabilities, accrued interest, notes payable, and an amount due to a related party. The carrying amount of these financial instruments approximates fair value due either to length of maturity or interest rates that approximate prevailing market rates unless otherwise disclosed in these consolidated financial statements.

Impairment of long-lived assets

The Company periodically reviews its long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be fully recoverable. The Company recognizes an impairment loss when the sum of expected undiscounted future cash flows is less that the carrying amount of the asset. The amount of impairment is measured as the difference between the asset's estimated fair value and its book value. During the year ending September 30, 2014, the Company experienced no losses due to impairment.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Taxes

Income taxes are computed using the asset and liability method. Under the asset and liability method, deferred income tax assets and liabilities are determined based on the differences between the financial reporting and tax bases of assets and liabilities and are measured using the currently enacted tax rates and laws. A valuation allowance is provided for the amount of deferred tax assets that based on available evidence, which are not expected to be realized.

Use of Estimates

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

Accounts Receivable

At September 30, 2014 the Company had $689,716 of trade receivables compared to $0 at September 30, 2013. Here to Serve – Missouri Waste Division, LLC, primarily owns these trade receivables.

Allowance for Doubtful Accounts

The Company provides an allowance for doubtful accounts equal to the estimated collection losses that will be incurred in collection of receivable related to commercial project invoices. The estimated losses are based on managements' evaluation of outstanding accounts receivable at the end of the accounting period. At September 30, 2014, no such allowance was recorded.

Intangible Assets

Intangible assets consist of assets acquired and costs incurred in connection with the development of the Company's capitalized software. See note below. The Company also has intangible assets related to the purchase of Meridian Waste Services, LLC. See Note 4 below.

Capitalized Software

The company acquired a software product in September 2013. This asset will be amortized over a three to five year period using the straight-line method of depreciation for book purposes beginning when the software is completed.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition

The Company recognizes revenue when there is persuasive evidence of that an arrangement exists, the revenue is fixed or determinable, the products are fully delivered or services have been provided and collection is reasonably assured.

Concentration of Credit Risks

The Company maintains its cash and cash equivalents in bank deposit accounts, which could, at times, exceed federally insured limits. The Company has not experienced any losses in such accounts; however, amounts in excess of the federally insured limit may be at risk if the bank experiences financial difficulties.

Basic Income (Loss) Per Share

Basic income (loss) per share is calculated by dividing the Company's net loss applicable to common shareholders by the weighted average number of common shares during the period. A diluted earnings per share is calculated by dividing the Company's net income available to common shareholders by the diluted weighted average number of shares outstanding during the year. The diluted weighted average number of shares outstanding is the basic weighted number of shares adjusted for any potentially dilutive debt or equity. At September 30, 2014 the Company had a series of convertible notes outstanding that could be converted into approximately 14,488,784 common shares. These are not presented in the statement of operations since the company incurred a loss and the effect of these shares is anti- dilutive.

Stock-Based Compensation

Stock-based compensation is accounted for at fair value in accordance with ASC Topic 718. To date, the Company has not adopted a stock option plan and has not granted any stock options.

For the year ended September 30, 2014 the Company issued 5,000,000 shares of restricted common stock to James Canouse. The Company recorded this as an expense of $1,250,000. The Company also issued 500,000 shares of restricted common stock to J. N. Carter. The Company recorded this as an expense of $47,000.

Recent Accounting Pronouncements

Here To Serve Holding Corp. , does not expect the adoption of recently issued accounting pronouncements to have a significant impact on the Company's results of operations, financial position or cash flow.

NOTE 3 – PROPERTY AND EQUIPMENT

Property and equipment, including purchased and developed software is recorded at cost. The Company has depreciated or amortized these assets using the straight-line method over the useful lives of the asset. The useful lives are estimated to be between 2 and 7 years.

Property and equipment consisted of the following:

	September 30, 2014	September 30, 2013
Furniture & office equipment	$ 334,265	$ 7,090
Containers	2,837,315	
Trucks	4,992,329	-
Total Property and Equipment	8,163,909	7,090
Less: Accumulated Depreciation	(580,695)	(7,090)
Net Property and Equipment	$ 7,583,214	$ -

NOTE 4 – ACQUISITION

On May 16, 2014, the Company entered into an asset purchase agreement by and among the Company, HTSWD, Meridian Waste Services, LLC ("MWS") and the members of MWS, pursuant to which HTSWD acquired certain assets and liabilities of MWS, in exchange for $11,500,000 cash, 13,191,667 shares of Class A Common Stock of HTSHC and 71,210 shares of Series B Cumulative Convertible Preferred Stock of HTSHC.

The purchase of MWS included the acquisition of assets of $22,532,242 and liabilities of $1,932,492. The aggregate purchase price consisted of the following:

Cash	$ 11,500,000
Estimated value of common stock issued to sellers	1,978,750
Estimated value of preferred stock issued to sellers	7,121,000
	$ 20,599,750

The following table summarizes the estimated fair value of MWS assets acquired and liabilities assumed at the date of acquisition:

Cash	$ 500,000
Accounts receivable	632,322
Prepaid expenses	123,544
Deposits	8,303
Containers	2,710,671
Furniture and equipment	299,450
Trucks	4,100,500
Customer lists	14,007,452
Non-compete agreement	150,000
Accounts payable and accrued expenses	(54,387)
Deferred revenue	(1,878,105)
	$ 20,599,750

NOTE 4 – ACQUISITION (CONTINUED)

The following table summarizes the required disclosures of the pro forma combined entity, as if the acquisition of MWS occurred at October 1, 2012:

	Year Ended September 30, 2013 .
Estimated revenues, net	$ 11,350,000
Estimated net loss	(3,140,000)
Net loss per common share – basic and diluted	$ (0.08)
Weighted average common shares outstanding – basic & diluted	41,563,674

NOTE 5 – NOTES PAYABLE

The Company issued two promissory notes during the nine month period ended June 30, 2014. These notes totaled $200,000 and are generally convertible into common stock of the Company at discounts of 10 % to 20% of the lowest average trading prices for the stock during periods five to one day prior to the conversion date. These notes bears interest at 6% to 8%, are unsecured, and matures within one year of the date issued. The notes were issued to provide working capital for the Company.

Previously, beginning January 08, 2008 the Company issued a series of one year convertible promissory notes to finance operations. The notes were sold to Machiavelli Ltd. LLC and generally earned interest at 8%, and could be convertible into common stock of the Company at a discount 35% of the lowest average trading prices for the stock during periods five to three days prior to the conversion date. A number of these notes were converted into stock. The notes included a default interest rate of 12% if not paid at maturity or converted to common stock. All but four of the notes went to default. Total outstanding on these notes was $ 259,900 and $ 365,900 as of September 30, 2014 and September 30, 2013 respectively. Due to the conversion feature included in the notes, the Company has recorded a premium expense on the notes totaling $67,253 and $197,021 as of September 30, 2014 and September 30, 2013, respectively. These amounts have been deducted as interest expense by the Company.

The Company also issued additional notes to other related parties between June 2010 and September 30, 2014. Two of these notes were issued to employees for services. James Canouse received note for $200,000 and J. N. Carter received a note for $20,000. The Canouse note had a premium expense of $107,692 and the Carter note had a premium expense of $10,769. In March 2011 Mr. Canouse converted $53,237 of his note to common stock.

At September 30, 2014 and September 30, 2013 the Company had $844,396 and $1,113,850 respectively outstanding in convertible notes.

NOTE 5 – NOTES PAYABLE (CONTINUED)

At September 30, 2014, Here To Serve – Missouri Waste Division, LLC, a subsidiary of the Company, had $10,547,544 in Debt, of which $1,195,333 is current and $9,352,211 is long term. $1,475,000 were notes Payable to the Sellers of Meridian as sub-debt and $9,072,544 in Long Term Debt payable to Comerica Bank, the Company's Senior Lender. At close, the notes payable to the sellers were five-year term sub-debt loans paying interest at 8%. The Company's Senior Secured Loan was a 4.75% two-year term based on a seven-year amortization schedule. In addition, the Company had a working capital line of credit of $1,250,000 at 4.75%. Finally, there is CAPEX line of credit of $750,000, of which the Company has drawn down $115,000 at close; again at 4.75% interest.

NOTE 6 – STOCK HOLDERS' EQUITY

The Company has 400,000,000 shares of common stock authorized with a par value of $0.001 and 2,000,000 shares of Preferred stock with a par value of $0.001. As of September 30, 2014 there are 57,699,917 common shares outstanding and 2,071,120 of Preferred shares outstanding. During the year ended September 30, 2014, the company issued 3,344,142 shares of common stock in connection with note conversions and 3,207,288 shares to consultants for services. In May, 2014, the company issued 13,191,666 shares and 71,120 shares of Preferred B shares in connection with the acquisition of subsidiary.

NOTE 7 – COMMITMENTS AND CONTINGENCIES

The Company has leased office space at 12540 Broadwell Rd., Suite 1203 Milton, GA 30004.

NOTE 8 – GOING CONCERN

The accompanying financial statements have been prepared in conformity with generally accepted accounting principle, which contemplate continuation of the Company as a going concern. The Company has revenues as of September 30th, 2014 and may look to raise additional working capital through the sale of convertible notes to fund corporate development.

NOTE 9 – INCOME TAXES

As of September 30, 2014, the Company had net operating loss carry forwards of approximately $7,630,000 that may be available to reduce our tax liability in future years. We estimate the benefits of this loss carry forward at $2,670,000 if the Company produces sufficient taxable income. No adjustments to the financial statements have been recorded for this potential tax benefit.

NOTE 10 – FAIR VALUE MEASUREMENT

The Company has adopted new guidance under ASC Topic 820, effective January 1, 2009. New authoritative accounting guidance (ASC Topic 820-10-15) under ASC Topic 820, Fair Value Measurement and Disclosures, delayed the effective date of ASC Topic 820-10 for all nonfinancial assets and nonfinancial liabilities, except those that are recognized or disclosed at fair value in the financial statements on a recurring basis, until 2009.

ASC Topic 820 establishes a fair value hierarchy, giving the highest priority to quoted prices in active markets and the lowest priority to unobservable data and requires disclosures for assets and liabilities measured at fair value based on their level in the hierarchy. Further new authoritative accounting guidance (ASU No. 2009-05) under ASC Topic 820, provides clarification that in circumstances in which a quoted price in an active market for the identical liabilities is not available, a reporting entity is required to measure fair value using one or more of the techniques provided for in this update.

The standard describes a fair value hierarchy based on three levels of input, of which the first two are considered observable and the last unobservable, that may be used to measure fair value, which are the following:

> Level 1 – Quoted prices in active markets for identical assets and liabilities.
> Level 2 – Input other than Level 1 that are observable, either directly or indirectly, such as quoted prices for similar assets of liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the asset or liabilities.
> Level 3 – Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

Our assessment of the significance of a particular input to the fair value measurement in its entirety requires judgment, and considers factors specific to the asset or liability.

The following table sets forth the liabilities at September 30, 2014, which is recorded on the balance sheet at fair value on a recurring basis by level within the fair value hierarchy. As required, these are classified based on the lowest level of input that is significant to the fair value measurement:

		Fair Value Measurements at Reporting Date Using		
		Quoted Prices in Active Markets for Identical Assets	Significant Other Observable Inputs	Signifcant Unobservable Inputs
Description	6/30/2014	(Level 1)	(Level 2)	(Level 3)
Convertible promissory note with embedded conversion option	$ 427,114	$ -	$ -	$ 427,114
Total	$ 427,114	$ -	$ -	$ 427,114

NOTE 11 – LEASES

The Company's subsidiary Here to Serve Missouri Waste Division, LLC leases its office and warehouse facilities. The lease agreement commenced September 1, 2010 and expires August 30, 2017. This lease was assigned to the Company when the subsidiary purchased Meridian Waste Services, LLC on May 16, 2014. Future minimum lease payments at September 30, 2014 are as follows:

2014	$ 66,479
2015	271,915
2016	277,915
2017	283,915
Thereafter	-
Total	$ 900,224

Rent expense amounted to $88,973 for the year ended September 30, 2014.

NOTE 12 – BONDING

In connection with its normal activities, the Company may be required to acquire a Performance bond on contracts with customers. There were not any performance bonds required for the year ended September 30, 2014.

NOTE 13 – RELATED PARTY TRANSACTIONS

In December 2012, the Company issued 124,000 shares of common stock to the former CEO as compensation.

The Company issued five notes to related parties between October 2012 and June 2014. Two of these notes were issued to CEO and a relative of the CEO in connection with the Company's purchase of capitalized software. These two notes totaled $160,000 with a premium of $40,000 which was deducted as interest expense by the Company at the time the notes were recorded. Three notes were issued for cash to relatives of the CEO to be used to fund operations and certain acquisition costs. These three notes totaled $195,000 with a premium of $58,750 which was deducted as interest expense by the Company at the time the notes were recorded. Total outstanding on these notes was $266,250 as of September 30, 2014.

On September 5, 2013 the Company replaced its CEO and Secretary. In the transaction, the Company eliminated $24,553 of accrued expenses owed to the former CEO.

In June 2013, the former CEO of the Company issued 13,000,000 shares of common stock to himself. This stock was subsequently transferred to Jeffrey Cosman upon his assumption as Chief Executive officer of the Company.

NOTE 14 – SUBSEQUENT EVENTS

In accordance with ASC 855-10, the Company has analyzed its operations subsequent to September 30th, 2014 through the date these financial statements were issued and has determined that the following would be included as subsequent events.

Membership Interest Purchase Agreement

On October 17, 2014, (the "Execution Date"), Brooklyn Cheesecake & Desserts Company, Inc. (the "Company") entered into that certain Membership Interest Purchase Agreement (the "Purchase Agreement") by and among Here to Serve Holding Corp., a Delaware corporation, as seller ("Here to Serve"), the Company, as parent, Brooklyn Cheesecake & Dessert Acquisition Corp., a wholly-owned subsidiary of the Company, as buyer (the "Acquisition Corp."), the Chief Executive Officer of the Company (the "Company Executive"), the majority shareholder of the Company (the "Company Majority Shareholder") and certain shareholders of Seller (the "Seller Shareholders"), pursuant to which the Acquisition Corp shall acquire from Here to Serve all of Here to Serve's right, title and interest in and to (i) 100% of the membership interests of Here to Serve – Missouri Waste Division, LLC d/b/a Meridian Waste, a Missouri limited liability company ("HTS Waste"); (ii) 100% of the membership interests of Here to Serve Technology, LLC, a Georgia limited liability company ("HTS Tech"); and (iii) 100% of the membership interests of Here to Serve – Georgia Waste Division, LLC, a Georgia limited liability company ("HTS Waste Georgia", and together with HTS Waste and HTS Tech, collectively, the "Membership Interests"). As consideration for the Membership Interests, (i) the Company shall issue to Here to Serve 9,054,134 shares of the Company's common stock, (the "Common Stock"); (ii) the Company shall issue to the holder of Class A Preferred Stock of Here to Serve ("Here to Serve's Class A Preferred Stock") 51 shares of the Company's to-be-designated Class A Preferred Stock (the "Class A Preferred Stock"), which Class A Preferred Stock shall have the rights and preferences as described in the Purchase Agreement; (iii) the Company shall issue to the holder of Class B Preferred Stock of Here to Serve (Here to Serve's Class B Preferred Stock") an aggregate of 71,120 shares of the Company's to-be-designated Class B Preferred Stock (the "Class B Preferred Stock"), which Class B Preferred Stock shall have the rights and preferences as described in the Purchase Agreement (the Common Stock, the Class A Preferred Stock and the Class B Preferred Stock are referred to as the "Purchase Price Shares;"), and (iv) the Company shall assume certain assumed liabilities (the "Initial Consideration").

As further consideration, at the closing of the transaction contemplated under the Purchase Agreement, (i) in satisfaction of all accounts payable and shareholder loans, Here to Serve will pay to Company Majority Shareholder $70,000 and (ii) Here to Serve will purchase from Company Majority Shareholder 230,000 shares of the Company's common stock for a purchase price of $230,000, with such shares to be cancelled immediately after such purchase. Pursuant to the Purchase Agreement, to the extent Purchase Price Shares are issued to individual shareholders of Here to Serve at or upon closing of the Purchase Agreement: (i) shares of common stock of Here to Serve held by the individuals listed on Schedule 2.2 of the Purchase Agreement will be cancelled in accordance with such Schedule 2.2; (ii) 1,000,000 shares of Here to Serve's Class A Preferred Stock will be cancelled; and

NOTE 14 – SUBSEQUENT EVENTS (CONTINUED)

(iii) 71,120 shares of Here to Serve's Class B Preferred Stock will be cancelled (the "Additional Consideration").

In addition to the foregoing, the closing of the Purchase Agreement is contingent upon the satisfaction of the closing conditions set forth in the Purchase Agreement. The closing of the Purchase Agreement will result in a change of control of Brooklyn Cheesecake & Desserts Company, Inc.

CLOSING OF THE AGREEMENT

As described above, on October 17, 2014, the Company entered into the Purchase Agreement which resulted in the Company acquiring the LLC Membership Interests. In exchange, the Company issued to the entities described above, their designees or assigns, the Initial Consideration and the Additional Consideration.

The directors and majority shareholders of the Company have approved the Purchase Agreement and the transactions contemplated under the Purchase Agreement. The directors of Here to Serve and the Here to Serve Shareholders have approved the Purchase Agreement and the transactions contemplated thereunder. Immediately following the above described transactions, the Company changed its business plan to that of Here to Serve.