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ACCOUNTANT'S COMPILATION REPORT

Building Turbines, Inc.
7703 N Lamar Blvd, Ste 510
Austin, Texas 78752

I have compiled the accompanying balance sheet of Building Turbines, Inc.(a development stage company) as of September 30, 2014 and September 30, 2013, and the related statements of income, retained earnings, and cash flows for the quarter and yearended September 30, 2014and yearendedSeptember 30, 2013 and for the period from November 18, 2008 (inception) to September 30, 2014. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of financial statements.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Bert D. Matthews
Certified Public Accountant

December 5, 2014

BUILDING TURBINES INC.
(A DEVELOPMENT STAGE COMPANY)
BALANCE SHEET
FOR THE PERIODS ENDING

	SEPTEMBER 30, 2014	SEPTEMBER 30, 2013
ASSETS		
Current Assets:		
Cash	$ 10,558	$ 29,105
Accounts Receivable-Trade	146,913	126,682
Inventory	4,190	4,190
Total Current Assets	161,661	159,977
Other Assets		
Prepaid expense	-	2,500
Demonstration Wind Turbines	50,000	50,000
Total Assets	$ 211,661	$ 212,477
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities:		
Accounts Payable	$ 85,139	$ 70,128
Advances from Third Parties	26,955	26,955
Accrued Expenses	143,644	200,796
Notes Payable	23,500	35,000
Advances from Shareholders	183,327	144,560
Accrued Interest Payable	-	9,720
Total Current Liabilities	462,565	487,159
Stockholders Equity:		
Common Stock, $.001 Par Value, 500,000,000 Shares Authorized		
Shares Issued - 455,094,082 and 238,794,082	455,094	238,794
Additional Paid In Capital	2,325,331	1,515,631
Deficit Accumulated During Development Stage	(3,031,329)	(2,029,107)
Total Stockholders' Equity	(250,904)	(274,682)
Total Liabilities and Stockholders' Equity	$ 211,661	$ 212,477

The accompanying Notes are an Integral Part of the Financial Statements
SEE ACCOUNTANT'S COMPILATION REPORT

BUILDING TURBINES INC.
(A DEVELOPMENT STAGE COMPANY)
STATEMENT OF EXPENSES
FOR THE PERIODS ENDING

	FOR THE QUARTER ENDING SEPTEMBER 30, 2014	FOR THE YEAR ENDING SEPTEMBER 30, 2014	FOR THE YEAR ENDING SEPTEMBER 30, 2013	FROM NOVEMBER 1, 2008 (INCEPTION) TO SEPTEMBER 30, 2014
Revenues	$ 1,144	$ 76,214	$ 130,216	$ 236,430
Cost of Goods Sold	9	51,005	109,404	204,246
Gross profit	1,135	25,209	20,812	32,184
Management Fees	15,000	96,000	96,000	487,506
Interest	-	810	3,240	10,530
Other Development Expenses	746,933	816,151	748,337	2,336,537
Loss on Debt Conversion	-	114,470	-	114,470
Development Costs Prior to October 1, 2010	-	-	-	139,612
Income (Loss) Before Federal Income Taxes	(760,798)	(1,002,222)	(826,765)	(3,056,471)
Federal Income Taxes	-	-	-	-
Net Income (Loss)	$ (760,798)	$ (1,002,222)	$ (826,765)	$ (3,056,471)

The accompanying Notes are an Integral Part of the Financial Statements
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BUILDING TURBINES INC.
(A DEVELOPMENT STAGE COMPANY)
STATEMENT OF SHAREHOLDERS' EQUITY (DEFICIT)

	$.0001 Par Value Common Stock		Additional Paid-In Capital	Retained Earnings (Deficit)	Total
	Shares	Amount			
Common Stock					
Balance at October 1, 2010	26,451,001	26,451	(26,451)	0	0
Net Income (Loss)-September 30, 2011				(391,655)	(391,655)
Shares Canceled at Merger	(18,700,000)	(18,700)	-		(18,700)
Shares issued at Merger	131,940,745	131,941	(254,455)		(122,514)
Shares Issued for Cash and Debt	6,779,981	6,779	256,362		263,141
Balance at September 30, 2011	146,471,727	146,471	(24,544)	(391,655)	(269,728)
Shares issued for Cash	18,765,689	18,766	116,457		135,223
Shares issued for Services	17,085,000	17,085	495,465		512,550
Net Income (Loss)-September 30, 2012				(810,687)	(810,687)
Common Stock & Retained Earnings Balance at September 30, 2012	182,322,416	$ 182,322	$ 587,378	$ (1,202,342)	$ (432,642)
Shares issued for Cash	15,866,668	15,867	169,133		185,000
Shares issued for Debt Conversion	9,000,000	9,000	182,000		191,000
Shares issued for Services	31,604,998	31,605	577,120		608,725
Net Income (Loss)-September 30, 2013				(826,765)	(826,765)
Common Stock & Retained Earnings Balance at September 30, 2013	238,794,082	$ 238,794	$ 1,515,631	$ (2,029,107)	$ (274,682)
Shares issued for Cash	300,000	300	5,700		6,000
Shares issued for Debt Conversion	156,000,000	156,000	144,000		300,000
Shares issued for Services	60,000,000	60,000	660,000		720,000
Net Income (Loss)-September 30, 2014				(1,002,222)	(1,002,222)
Common Stock & Retained Earnings Balance at September 30, 2014	455,094,082	$ 455,094	$ 2,325,331	$ (3,031,329)	$ (250,904)

The Accompanying Notes are an Integral Part of the Financial Statements
SEE ACCOUNTANT'S COMPILATION REPORT

BUILDING TURBINES INC.
(A DEVELOPMENT STAGE COMPANY)
STATEMENT OF CASH FLOWS

	FOR THE QUARTER ENDING SEPTEMBER 30, 2014	FOR THE YEAR ENDING SEPTEMBER 30, 2014	FOR THE YEAR ENDING SEPTEMBER 30, 2013
CASH FLOWS FROM OPERATING ACTIVITIES:			
Net Income (Loss)	$ (760,798)	$ (1,002,222)	$ (826,765)
Adjustments To Reconcile Net Income (Loss) to Net Cash:			
Stock issued for services	720,000	720,000	608,725
Accounts Receivable	29,032	(20,231)	(126,682)
Related party notes and advances	(2,852)	38,767	(8,415)
Prepaids and other	(121)	2,500	-
Accounts Payable	471	15,011	68,586
Accrued expense	(124,902)	(66,872)	(65,264)
Net Cash Provided By (Used In) Operating Activities	(139,170)	(313,047)	(349,815)
CASH FLOWS FROM FINANCING ACTIVITIES:			
Proceeds from or Retirements of loans	7,500	(11,500)	-
Proceeds from issuance of common stock	-	6,000	185,000
Conversion of stock for debt	140,000	300,000	191,000
Net Cash Flow From Financing Activities	147,500	294,500	376,000
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	8,330	(18,547)	26,185
CASH AND EQUIVALENTS BEGINNING OF PERIOD	2,228	29,105	2,920
CASH AND EQUIVALENTS END OF PERIOD	$ 10,558	$ 10,558	$ 29,105

The accompanying Notes are an Integral Part of the Financial Statements
SEE ACCOUNTANT'S COMPILATION REPORT

1. Organization, Nature of Business, and Basis of Presentation

Organization and Nature of Business

Building Turbines, Inc. is in the business of development and manufacture of roof mounted wind turbines. The Company is a development stage enterprise as defined in the Financial Accounting Standards Board. Since inception (November 13, 2008), it has devoted substantially all of its efforts to establish its business. All losses, accumulated since inception, have been considered as part of the Company's development stage activities.

On June 20, 2013, the Company created a new division of operation for the purpose of selling and installing LED lighting in the commercial market and other green energy products and named the division Green City Planet. The intent was to use the existing management structure to support this operation while the wind turbine business development matures.

Basis of Presentation

The accompanying financial statements of the Company have been presented in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). The accompanying financial statements have been prepared on a "going concern" basis in accordance with United States generally accepted accounting principles (GAAP). The "going concern" basis of presentation assumes the Company will continue its operations for the foreseeable future and will be able to realize its assets and discharge its liabilities and commitments in the normal course of business. These financial statements do not include any adjustments that would be necessary should the Company be unable to continue as a going concern

Summary of Significant Accounting Policies

Cash and Cash Equivalents. Cash equivalents are comprised of certain highly liquid investments with maturity of three months or less when purchased. The Company maintains its cash in bank deposit accounts, which at times, may exceed federally insured limits. The Company has not experienced any losses in such accounts to date. As of September 30, 2014 and 2013, the company had cash equivalents of $10,558 and $29,105, respectively.

Accounts Receivable. Trade accounts are recorded at the invoiced amount based on the delivery date. The Company extends credit to its customers in the normal course of doing business. The Company performs ongoing credit valuations of its customers. Earnings are charged with a provision for doubtful accounts based on management's review of the collectability of the accounts. The balance sheet presents accounts receivable net of the allowance for doubtful accounts.

Advertising. The Company expenses advertising production costs as they are incurred and advertising communication costs at the first time the advertising takes place. During the periods ending September 30, 2014 and 2013 the Company's advertising and promotional expenses were $ 298 and $9,958 respectively.

Inventories. Inventories consist primarily of materials used in the manufacture of wind turbines. The inventory is stated at cost not to exceed fair market value. The Company's policy is to immediately write-off any excess or obsolete inventory items. No excess or obsolete items were written off in the periods ending September 30, 2014 nor 2013.

Property and Equipment. Property and equipment are recorded at cost. Expenditures for repair and maintenance are expensed when incurred, while costs that increase the value of the asset are capitalized. Disposals are removed at cost less accumulated depreciation with the resulting gain or loss reflected in the operations of the year of disposal. Assets are depreciated utilizing the straight-line method over their estimated useful lives, which range from three to ten years. The Company had no depreciable assets at the end of either fiscal year.

Revenue Recognition. The Company's revenue is generated from the sale wind turbines, LED lights and other green energy products to end users. Generally, the goods are delivered to the customer by the Company Revenue is recognized when the delivery takes place which is consistent with the four criteria of SAB 104.

Income Taxes. The company accounts for income taxes under the liability method, which requires the recognition of deferred income tax assets and liabilities for the anticipated future consequences or benefits of events that have been recognized in the financial statements or tax returns. Under this method, the deferred income tax liabilities and assets are determined on the temporary differences between financial statement carrying amounts and the tax basis of existing assets and liabilities and the recognition of available tax carryforwards. Until the current year, management included a 100% valuation allowance against any deferred tax asset as it appeared more likely than not, that the Company would not realize the benefit of such an asset in the future.

Concentrations of Credit Risk. Financial instruments which potentially subject the Company to concentrations of credit risk consist principally of cash and receivables. The Company places its cash with high credit quality financial institutions. At times, such amounts may exceed the FDIC limits; however these deposit may typically be redeemed upon demand and therefore bear minimal credit risk.

Generally, no collateral or other security is required to support receivables. To reduce credit risk, a customer's credit history is evaluated before extension of credit and in some instances a deposit is received from the customer before the order is processed. In addition, all accounts not collected timely are written off with a charge against earnings. Bad debt expense totaled $0 in the periods ended June 30, 2014 and September 30, 2013.

In September 2006, the Financial Accounting Standards Board (FASB) issued Statement of Financial Accounting Standards (SFAS) No. 157, *Fair Value Measurements*, which was primarily codified in FASB Accounting Standards Codification (ASC) Topic 820, *Fair Value Measurements and Disclosures*. This statement defines fair value, establishes a framework for measuring fair value in generally accepted accounting principles, and expands disclosures about fair value measurements. This statement did not require any new fair value measurements. This statement was initially effective for Building Turbines, Inc. beginning October 1, 2010 for nonfinancial assets and nonfinancial liabilities recognized or disclosed at fair value on at least an annual basis. In February 2008, the FASB decided to allow entities to electively defer the effective date of this statement until January 1, 2009 for nonfinancial assets and nonfinancial liabilities that are not recognized or disclosed at fair value on at least an annual basis. This clarifies the definition of fair value, prescribes methods for measuring fair value, and establishes a fair value hierarchy to classify the input used in measuring fair value as follows:

Level 1-Inputs are unadjusted quoted prices in active markets for identical assets or liabilities available at the measurement date.

Level 2-Inputs are unadjusted quoted prices for similar assets and liabilities in active markets, quoted prices for identical or similar assets and liabilities in markets that are not active, inputs other than quoted prices that are observable, and inputs derived from or corroborated by observable market data.

Level 3-Inputs are unobservable inputs which reflect the reporting entity's own assumptions on what assumptions the market participants would use in pricing the asset or liability based on the best available information.

The carrying amounts reported in the balance sheets for cash, accounts receivable, loans payable, and accounts payable and accrued expenses, approximate their fair market value based on the short-term maturity of these instruments.

The following table presents assets and liabilities that are measured and recognized at fair value as of September 30, 2014 on a non-recurring basis:

Description	Level 1	Level 2	Level 3	Total Gains (Losses)
Revolving line of credit	$ -	$ -	$ -	$ -
Short term notes payable	$	$	$ 23,500	$ -

The FASB's SFAS No. 159, The Fair Value Option for Financial Assets and Financial Liabilities which was primarily codified in FASB Accounting Standards Codification (ASC) Topic 825, became effective for the Company on January 1, 2008. FASB ASC 825 establishes a fair value option that permits entities to choose to measure eligible financial instruments and certain other items at fair value at specified election dates. A business entity shall report unrealized gains and losses on items for which the fair value options have been elected in earnings at each subsequent reporting date. For the periods ended September 30, 2014 and 2013, there were no applicable items on which the fair value option was elected.

Stock Based Compensation---The Company recognizes stock-based compensation in accordance with the fair value recognition provisions of FASB's ASC 718 (formerly SFAS No. 123 (R)), "Share-Based Payment." ASC 718 generally requires share-based payments to employees, including grants of employee stock options and other equity awards, to be recognized in the statement of operation based on their fair values. Thus, the Company records compensation expense for all share-based awards granted, based on the grant date fair value estimated in accordance with the provisions of ASC 718.

The Company adopted ASC 718 using the modified prospective method, which requires that compensation expense for the portion of awards for which the requisite service has not yet been rendered and that are outstanding as of the adoption date be recorded over the remaining service period. Prior to its adoption, the Company had no share-based compensation arrangements. Accordingly, no prior periods have been restated, the impact of the FASB's ASC is not presented, and no pro forma amounts are presented had the Company recognized stock-based compensation in accordance with ASC 718.

Net Loss Per Share---FASB's ASC 260 (formerly SFAS 128) "Earnings Per Share" requires presentation of basic earning or loss per share and diluted earnings or loss per share. Basic income (loss) per share ("Basic EPS") is computed by dividing net loss available to common stockholders by the weighted average number of common shares outstanding during the period. Diluted earnings per share ("Diluted EPS") are similarly calculated using the treasury stock method except that the denominator is increased to reflect the potential dilution that would occur

if dilutive securities at the end of the applicable period were exercised. There were no potentially dilutive securities at September 30, 2014 or 2013, therefore, diluted earnings per share equals basic earnings per share.

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 and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenue and expense during the reporting period. Actual results could differ from these estimates.

In December 2007, the FASB issued ASC Topic 805 (previously SFAS 141(R)), *Business Combinations*. This standard broadens the guidance for business combinations and extends its applicability to all transactions and other events in which one entity obtains control over one or more other businesses. It broadens the fair value measurement and recognition of assets acquired, liabilities assumed, and interests transferred as a result of business combinations. The acquirer is no longer permitted to recognize a separate valuation allowance as of the acquisition date for loans and other assets acquired in a business combination. It also requires acquisition-related costs and restructuring costs that the acquirer expected but was not obligated to incur to be expensed separately from the business combination. It also expands on required disclosures to improve the ability of the users of the financial statements to evaluate the nature and financial effects of business combinations. This standard was effective for the first annual reporting period beginning on or after December 15, 2008. Management adopted these provisions on January 1, 2009 and there were no transactions that created an impact on the Company's financial condition or result of operations.

In December 2007, the FASB issued ASC 810-10-65-1, (previously SFAS No. 160), *Noncontrolling Interests in Consolidated Financial Statements.* This standard requires that a noncontrolling interest in a subsidiary be reported separately within equity and the amount of consolidated net income specifically attributable to the noncontrolling interest be identified in the consolidated financial statements. It also calls for consistency in the manner of reporting changes in the parent's ownership interest and requires fair value measurement of any noncontrolling equity investment retained in a deconsolidation. This standard was effective for fiscal years, and interim periods within those fiscal years, beginning on or after December 15, 2008. Management adopted the provisions of this standard on January 1, 2009 without a material impact on the Company's financial condition or results of operations.

FASB's ASC 815 codified SFAS 161, "Disclosures about Derivative Instruments *and Hedging Activities*". The new standard is intended to improve financial reporting about derivative instruments and hedging activities by requiring enhanced disclosures to enable investors to better understand their effects on an entity's financial position, financial performance, and cash flows. It is effective for financial statements issued for fiscal years and interim periods beginning after November 15, 2008, with early application encouraged. The Company does not expect ASC 815 to have a material impact on the preparation of its consolidated financial statements.

In May 2008, the Financial Accounting Standards Board ("FASB") issued FASB Staff Position ("FSP") APB 14-1, *Accounting for Convertible Debt Instruments That May Be Settled In Cash upon Conversion (Including Partial Cash Settlement)* and was codified in FASB's ASC 470. ASC 470 clarifies that convertible debt instruments that may be settled in cash upon either mandatory or optional conversion (including partial cash settlement) are not addressed by paragraph 12 of APB Opinion No. 14, *Accounting for Convertible Debt and Debt issued with Stock Purchase Warrants.* Additionally, FSP APB 14-1 specifies that issuers of such instruments should separately account for the liability and equity components in a manner that will reflect the entity's non-convertible debt borrowing rate when interest cost is recognized in subsequent periods. FSP APB 14-1 is effective for financial statements issued for fiscal years beginning after December 15, 2008, and interim periods within those fiscal years. The Company will adopt FSP APB 14-1 beginning January 1, 2009, and this standard must be applied on a retroactive basis. The

adoption of this standard is not expected to impact the Company's consolidated financial position and results of operations.

In May 2008, the FASB issued Statement of Financial Accounting Standards ("SFAS") No. 162, *The Hierarchy of Generally Accepted Accounting Principles.* This standard is intended to improve financial reporting by identifying a consistent framework, or hierarchy, for selecting accounting principles to be used in preparing financial statements that are presented in conformity with generally accepted accounting principles in the United States for non-governmental entities. The adoption of this standard did not have a material impact on the preparation of these consolidated financial statements.

Also in June 2008, the FASB issued FSP EITF 03-6-1, *Determining Whether Instruments Granted in Share-Based Payment Transactions are Participating Securities*, which was primarily codified in FASB ASC Topic 260, *Earnings Per Share.* This guidance provides that unvested share-based payment awards that contain nonforfeitable rights to dividends or dividend equivalents, whether paid or unpaid, are participating securities and are required to be included in the computation of earnings per share pursuant to the two-class method. The two-class method of computing earnings per share includes an earnings allocation formula that determines earnings per share for common stock and any participating securities according to dividends declared, whether paid or unpaid, and participation rights in undistributed earnings. All prior period earnings per share data presented are required to be adjusted retrospectively to conform to this statement. We adopted this guidance beginning January 1, 2009. The adoption did not impact our earnings (loss) per share for the years ended December 31, 2009 and 2008.

In June 2008, the FASB ratified the consensus reached by the EITF on EITF Issue No. 07-5, *Determining Whether an Instrument (or Embedded Feature) is Indexed to an Entity's Own Stock*, which was primarily codified in FASB ASC Topic 815, *Derivatives and Hedging*. This guidance clarifies the determination of whether equity-linked instruments (or embedded features), such as our convertible notes or warrants to purchase our common stock, are considered indexed to our own stock, which would qualify as a scope exception. We adopted the new provisions of FASB ASC 815 beginning January 1, 2009. The adoption did not have a material impact on our consolidated financial statements.

FASB's ASC 860 codified FSP FAS 140-4 and FIN 46(R)-8, "Disclosures by Public Entities (Enterprises) about Transfers of Financial Assets and Interests in Variable Interest Entities" ("FSP FAS 140-4 and FIN 46(R)-8"). FSP FAS 140-4 and FIN 46(R)-8 amends FAS 140 and FIN 46(R) to require additional disclosures regarding transfers of financial assets and interest in variable interest entities. FSP FAS 140-4 and FIN 46(R)-8 is effective for interim or annual reporting periods ending after December 15, 2008. The adoption of FSP FAS 140-4 and FIN 46(R) did not have an impact on the Company's consolidated financial position and results of operations.

In May 2009, the FASB issued SFAS No. 165, *Subsequent Events*, which was primarily codified in FASB ASC Topic 855, *Subsequent Events.* This statement establishes general standards of accounting for and disclosure of events that occur after the balance sheet date but before the financial statements are issued or are available to be issued. We adopted this statement beginning April 1, 2009. The adoption of this statement did not impact our consolidated results of operations or financial position since it requires additional disclosures only.

In June 2009, the Financial Accounting Standards Board (FASB) issued new accounting standards ASC 105-10 (previously SFAS No. 168), *The FASB Accounting Standards Codification™ and the Hierarchy of Generally Accepted Accounting Principles.* With the issuance of ASC 105-10, the FASB Accounting Standards Codification ("the Codification" or "ASC") becomes the single source of authoritative U.S. accounting and reporting standards applicable for all nongovernmental entities. Rules and interpretive releases of the SEC under the authority of federal securities laws are also sources of authoritative GAAP for SEC registrants. This change is effective for

financial statements issued for interim or annual periods ended after September 15, 2009. Accordingly, all specific references to generally accepted accounting principles (GAAP) refer to the Codification.

2. Property and Equipment

The Company had no depreciable assets as of September 30, 2014 and 2013.

3. Inventory

The Company's inventory consists of equipment that is part of the material involved in the creation of a wind turbine. It is valued at the lower of cost or market.

4. Notes Payable

Notes payable on the accompanying balance sheet consists of the following for the periods ending September 30, :

	2014	2013
Loan from an unrelated entities bearing interest rate of 9% and payment is contingent on certain funding which has not occurred.	23,500	35,000
Total short term notes payable	$ 23,500	$ 35,000

5. Commitments & Contingencies

The Company has no long-term commitments or contingencies.

Lawsuits

The Company is not a party to any lawsuits.

Accrued Expenses

Accrued expenses consist of accrued salaries to executives, accrued royalties, and other miscellaneous items, as shown below, as of :

	September 30, 2014	September 30, 2013
Accrued interest	$ -	$ 9,720
Accrued expenses	10,969	10,121
Accrued salaries-officers	132,675	190,675
Total	$ 143,644	$ 210,516

6. Related Party Transactions

John F. Graham, Sr., the largest single shareholder, is the Chairman of the Board and Chief Executive Officer. In the year ending September 30, 2014 and 2013, he received $96,000 and $96,000 in compensation not including reimbursable expenses. Mr. Graham also received 20,000,000 restricted shares of stock for his services on the Board of Directors. Through a controlled entity, he also owns the building that the Company leases its office from. He received rents of $12,600 for the current year and $9,900 for the year ending September 30, 2013.

Notes Payable – Related Parties

There were no notes payable to related parties at the end of September 30, 2014 and 2013.

7. Acquisition

On December 6, 2010, Building Turbines, LLC was acquired by Hyperbaric Oxygenation Corporation., a public company incorporated in the State of Nevada having 26,457,001 shares outstanding. Hyperbaric Oxygenatin Corporation issued 113,000,000 shares with a par value of $.001 per share for all the outstanding share of Building Turbines, LLC. After the acquisition, the previous majority shareholders of Building Turbines, LLC owned greater than 50% of the outstanding shares Hyperbaric Oxygenation Corporation. The transaction was accounted for as a reverse acquisition and Hyperbaric Oxygenation Corporation changed its name to Building Turbines, Inc. All balances in the equity rollforward have been retroactively restated to reflect this merger. There are no pro forma financials included in this report, since the historical financial statements presented already reflect the merger.

8. Common Stock Transactions

Shares for Services

In the year ending September 30, 2014, the Company issued 60,000,000 for services valued at $720,000. In the prior fiscal year, the company issued 31,604,998 shares for services valued at $608,725.

Shares for Cash and Debt

In the year ending September 30, 2014, the Company sold 300,000 shares for $6,000 and issued 156,000,000 shares for $300,000 in debt conversion. In the year ending September 30, 2013, the Company sold 15,866,668 for $185,000 in cash and 9,000,000 shares for $191,000 in debt conversions.

9. Subsequent Events

There were no reportable subsequent events.

10. Warrants

At the time of the acquisition, the Company issued warrants convertible into 35 million shares of common stock at various execution prices. It is the belief of management that none of these warrants will be exercised based on current prices and projected prices to the end of the term of the warrants. These warrants expired June 30, 2014.