**MOP ENVIRONMENTAL SOLUTIONS, INC.**
**Proforma Consolidated Balance Sheets**
**As at December 31,**

| | 2013 | 2012 |
|---|---|---|
| **Assets** | | |
| **Current Assets** | | |
| Cash | $ 9,991 | $ 163,461 |
| Accounts Receivable | 37,592 | 4,132 |
| Inventories | 60,830 | 6,576 |
| Loans Receivable - Related party | 144,994 | - |
| Total Current Assets | 253,407 | 174,169 |
| **Property, Plant and Equipment** | | |
| Fixed Assets - Equipment | 66,764 | 54,800 |
| Less: Accumulated Depreciation | (55,996) | (54,800) |
| Net Property, Plant and Equipment | 10,768 | - |
| **Non-Current Assets** | | |
| Patents | 75,000 | - |
| Goodwill | 3,049,909 | 3,049,909 |
| Total Non-Current Assets | 3,124,909 | 3,049,909 |
| Total Assets | $ 3,389,084 | $ 3,224,078 |
| **Liabilities and Stockholders' Equity** | | |
| **Current Liabilities** | | |
| Accounts and Accrued Expenses Payable | $ 613,656 | $ 625,914 |
| Loans Payable – Officer and Related Parties | 289,110 | 287,786 |
| Loans Payable – Short-Term | 17,000 | 17,000 |
| Total Current Liabilities | 919,766 | 930,700 |
| **Stockholders' Equity** | | |
| Common Stock – $.001 Par Value. 1,500,000,000 Shares Authorized; 1,749,792,698 and 1,714,792,698 Shares Issued and Outstanding at December 31, 2013 and 2012 | 1,749,793 | 1,714,793 |
| Additional Paid-in Capital | 3,057,007 | 2,917,007 |
| Deficit | (2,337,482) | (2,338,422) |
| Total Stockholders' Equity | 2,469,318 | 2,293,378 |
| Total Liabilities and Stockholders' Equity | $ 3,389,084 | $ 3,224,078 |

**Prepared by Management**

**MOP ENVIRONMENTAL SOLUTIONS, INC.**
**Proforma Consolidated Statements of Operations**
**For the Years Ended December 31,**

| | 2013 | 2012 |
|---|---|---|
| Revenues | $ 421,609 | $ 1,103,008 |
| Cost of Goods Sold | 320,848 | 859,592 |
| Gross Margin | 100,761 | 243,416 |
| Expenses | | |
| Administrative and General | (646,770) | (930,044) |
| Advertising, Promotion and Marketing | (17,373) | (275,621) |
| Forfeited Deposit | - | (100,000) |
| Total Expenses | (664,143) | (1,305,665) |
| Sub-Total | (563,382) | (1,062,249) |
| Other Income / Expense Reimbursement | 628,815 | 517,250 |
| Interest Expense | - | (279) |
| Provision for Income Taxes | - | - |
| Net Income (Loss) | $ 65,433 | $ (545,278) |
| Income (Loss) per Share | $0.0000 | ($0.0003) |
| Weighted Average Shares Outstanding | 1,732,340,643 | 1,700,802,859 |

**Prepared by Management**

**MOP ENVIRONMENTAL SOLUTIONS, INC.**
**Proforma Consolidated Statements of Cash Flows**
**For the Years Ended December 31,**

| | 2013 | 2012 |
|---|---|---|
| Cash Flows From Operating Activities | | |
| Net Income (Loss) for the Year | $ 65,433 | $ (545,278) |
| Add: Non-Cash Items: | | - |
| Depreciation | 1,196 | 10,960 |
| Stock Issued for Services | 100,000 | 250,000 |
| Sub-Total | 166,629 | (284,318) |
| Change in Non-Cash Working Capital Items: | | |
| Accounts Receivable | (33,460) | (2,338) |
| Inventories | (54,254) | 2,983 |
| Accounts and Accrued Expenses Payable | (12,258) | 572,426 |
| Cash Provided by Operations | 66,657 | 288,753 |
| Cash Flows From Investing Activities | | |
| Additions to Property, Plant and Equipment | (11,964) | - |
| Cash Received for Groveton Escrow Deposit | - | 100,000 |
| Loans Made - Officer | (144,994) | 186,060 |
| JPO Treasury Stock Transactions | (64,493) | (337,507) |
| Cash Used By Investing Activities | (221,451) | (51,447) |
| Cash Flows From Financing Activities | | |
| Additional Loans Payable – Officer and Related Parties | 57,824 | (8,543) |
| Repayments Loans Payable – Officer and Related Parties | (56,500) | (119,615) |
| Cash Provided (Used) By Financing Activities | 1,324 | (128,158) |
| Change In Cash | (153,470) | 109,148 |
| Cash, Beginning Of Year | 163,461 | 54,313 |
| Cash, End Of Period | $ 9,991 | $ 163,461 |
| Other Cash Items | | |
| Cash Paid for Interest Expense | $ - | $ 279 |
| Cash Paid for Income Taxes | $ - | $ - |
| Items Not Requiring the Use of Cash | | |
| Stock Issued for Patents and Intellectual Property | $ 15,000 | $ - |
| Stock Issued - Merger | $ - | $ 3,200,000 |
| Stock Issued for Services | $ 100,000 | $ - |

**Prepared by Management**

**MOP ENVIRONMENTAL SOLUTIONS, INC.**
**Proforma Consolidated Statements of Changes in Stockholders' Equity (Deficiency)**
**December 31, 2011 to December 31, 2013**

| | COMMON STOCK | | | | |
|---|---|---|---|---|---|
| | NUMBER OF SHARES | AMOUNT | ADDITIONAL PAID-IN CAPITAL | DEFICIT | STOCKHOLDERS' EQUITY (DEFICIENCY) |
| **Balances December 31, 2011** | **244,511,598** | **$ 244,512** | **$ 937,288** | **$ (1,441,070)** | **$ (259,270)** |
| Stock Issued for Services | 10,000,000 | 10,000 | 240,000 | - | 250,000 |
| Merger Adjustment | 1,460,281,100 | 1,460,281 | 1,739,719 | (352,074) | 2,847,926 |
| Consolidated Loss for the Year Ended December 31, 2012 | - | - | - | (545,278) | (545,278) |
| **Balances December 31, 2012** | **1,714,792,698** | **$ 1,714,793** | **$ 2,917,007** | **$ (2,338,422)** | **$ 2,293,378** |
| Stock Issued for Patents and Intellectual Property | 15,000,000 | 15,000 | 60,000 | - | 75,000 |
| Stock Issued for Management Fee | 20,000,000 | 20,000 | 80,000 | - | 100,000 |
| Reverse Prior Year Merger Adjustment | (1,460,281,100) | (1,460,281) | (1,739,719) | 352,074 | (2,847,926) |
| Merger Adjustment | 1,460,281,100 | 1,460,281 | 1,739,719 | (416,567) | 2,783,433 |
| Consolidated Net Income for the Year Ended December 31, 2013 | - | - | - | 65,433 | 65,433 |
| **Balances December 31, 2013** | **1,749,792,698** | **$ 1,749,793** | **$ 3,057,007** | **$ (2,337,482)** | **$ 2,469,318** |

**Prepared by Management**

**MOP ENVIRONMENTAL SOLUTIONS, INC.**
**Proforma Consolidated Balance Sheets**
**As at December 31,**

| | 2013 | | | | 2012 | | | |
|---|---|---|---|---|---|---|---|---|
| | **MOP** | **JPO** | **Adjustments** | **Combined** | **MOP** | **JPO** | **Adjustments** | **Combined** |
| | | | **Assets** | | | | | |
| **Current Assets** | | | | | | | | |
| Cash | $ 5,677 | $ 4,314 | $ - | $ 9,991 | $ 8,213 | $ 155,248 | $ - | $ 163,461 |
| Accounts Receivable | 4,132 | 33,460 | - | 37,592 | 4,132 | - | - | 4,132 |
| Inventories | 60,830 | - | - | 60,830 | 6,576 | - | - | 6,576 |
| Loans Receivable - Related party | - | 144,994 | - | 144,994 | - | - | - | - |
| Total Current Assets | 70,639 | 182,768 | - | 253,407 | 18,921 | 155,248 | - | 174,169 |
| **Property, Plant and Equipment** | | | | | | | | |
| Fixed Assets - Equipment | 54,800 | 11,964 | - | 66,764 | 54,800 | - | - | 54,800 |
| Less: Accumulated Depreciation | (54,800) | (1,196) | - | (55,996) | (54,800) | - | - | (54,800) |
| Net Property, Plant and Equipment | - | 10,768 | - | 10,768 | - | - | - | - |
| **Non-Current Assets** | | | | | | | | |
| Patents | 75,000 | - | - | 75,000 | - | - | - | - |
| Goodwill | - | - | 3,049,909 | 3,049,909 | - | - | 3,049,909 | 3,049,909 |
| Total Non-Current Assets | 75,000 | - | 3,049,909 | 3,124,909 | - | - | 3,049,909 | 3,049,909 |
| Total Assets | $ 145,639 | $ 193,536 | $ 3,049,909 | $ 3,389,084 | $ 18,921 | $ 155,248 | $ 3,049,909 | $ 3,224,078 |
| | | | **Liabilities and Stockholders' Deficiency** | | | | | |
| **Current Liabilities** | | | | | | | | |
| Accounts and Accrued Expenses Payable | $ 364,611 | $ 249,045 | $ - | $ 613,656 | $ 304,006 | $ 321,908 | $ - | $ 625,914 |
| Loans Payable – Officer and Related Parties | 289,110 | - | - | 289,110 | 287,786 | - | - | 287,786 |
| Loans Payable – Short-Term | 17,000 | - | - | 17,000 | 17,000 | - | - | 17,000 |
| Total Current Liabilities | 670,721 | 249,045 | - | 919,766 | 608,792 | 321,908 | - | 930,700 |
| **Stockholders' Equity (Deficiency)** | | | | | | | | |
| Common Stock | 289,512 | - | 1,460,281 | 1,749,793 | 254,512 | - | 1,460,281 | 1,714,793 |
| Additional Paid-in Capital | 1,317,288 | - | 1,739,719 | 3,057,007 | 1,177,288 | - | 1,739,719 | 2,917,007 |
| Common Stock - JPO | - | 230,081 | (230,081) | - | - | 222,870 | (222,870) | - |
| Deficit - JPO | - | 157,240 | (157,240) | - | - | (54,315) | 54,315 | - |
| Deficit | (2,172,712) | - | (164,770) | (2,337,482) | (2,021,671) | - | (316,751) | (2,338,422) |
| Total Paid-In Capital and Deficit | (565,912) | 387,321 | 2,647,909 | 2,469,318 | (589,871) | 168,555 | 2,714,694 | 2,293,378 |
| Less: Cost of Treasury Stock Transactions | - | (402,000) | 402,000 | - | - | (335,215) | 335,215 | - |
| Total Stockholders' Equity (Deficiency) | (565,912) | (14,679) | 3,049,909 | 2,469,318 | (589,871) | (166,660) | 3,049,909 | 2,293,378 |
| Total Liabilities and Stockholders' Equity (Deficiency) | $ 104,809 | $ 234,366 | $ 3,049,909 | $ 3,389,084 | $ 18,921 | $ 155,248 | $ 3,049,909 | $ 3,224,078 |

**Prepared by Management**

**MOP ENVIRONMENTAL SOLUTIONS, INC.**
**Proforma Combined Statements of Operations**
**For the Years Ended December 31,**

| | 2013 | | | 2012 | | |
|---|---|---|---|---|---|---|
| | **MOP** | **JPO** | **Combined** | **MOP** | **JPO** | **Combined** |
| Revenues | $ 30,987 | $ 390,622 | $ 421,609 | $ 62,809 | $ 1,040,199 | $ 1,103,008 |
| Cost of Goods Sold | 444 | 320,404 | 320,848 | 15,709 | 843,883 | 859,592 |
| Gross Margin | 30,543 | 70,218 | 100,761 | 47,100 | 196,316 | 243,416 |
| Expenses | | | | | | |
| Administrative and General | (176,665) | (470,105) | (646,770) | (527,348) | (402,696) | (930,044) |
| Advertising, Promotion and Marketing | - | (17,373) | (17,373) | (74) | (275,547) | (275,621) |
| Forfeited Deposit | - | - | - | (100,000) | - | (100,000) |
| Total Expenses | (176,665) | (487,478) | (664,143) | (627,422) | (678,243) | (1,305,665) |
| Sub-Total | (146,122) | (417,260) | (563,382) | (580,322) | (481,927) | (1,062,249) |
| Other Income / Expense Reimbursement | - | 628,815 | 628,815 | - | 517,250 | 517,250 |
| Interest Expense | - | - | - | (279) | - | (279) |
| Net Income (Loss) | $ (146,122) | $ 211,555 | $ 65,433 | $ (580,601) | $ 35,323 | $ (545,278) |

**Prepared by Management**

## 1. Basis for Presentation

MOP Environmental Solutions, Inc. (the "Company") was incorporated as SpeedTeq-Ti on August 12, 2004 under the laws of the State of Nevada. On November 6, 2007 the Company changed its name to MOP Environmental Solutions, Inc. and began current operations with the signing of an Asset Purchase Agreement on January 8, 2008.

On July 16, 2014, the Company executed a merger agreement (the "Merger Agreement") with JPO Companies, Inc. ("JPO"), a Connecticut corporation and James P. O'Brien its controlling shareholder (effective July 30, 2014). This was treated as a statutory merger in compliance with Section 368(a)(1)(c) of the Internal Revenue Code of 1986. On completion of the merger, all outstanding shares of JPO were canceled.

These Proforma Consolidated Financial Statements present the financial position and the results of its operations of the Company and JPO for the years presented as if the Merger had taken place on January 1, 2012 on the same terms as the Merger Agreement. The financial information herein, which has been prepared by management, reflects all adjustments which, in the opinion of management, are necessary to fairly state the Company's financial position and the results of its operations for the years presented.

### Going Concern

The accompanying financial statements have been prepared assuming the Company will continue as a going concern.

The future of the Company is dependent upon its ability to obtain financing and upon future profitable operations. Should we be unsuccessful in obtaining additional funding or increase sales, we may be unable to meet our current cash flow requirements.

## 2. Significant Accounting Policies

These financial statements of the Company have been prepared in accordance with generally accepted accounting principles in the United States of America.

These financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of the significant accounting policies summarized below.

### a) Revenue Recognition

Revenue is recorded over the life of the contract, based on its terms. Revenue is recognized when products are shipped to the customer and title passes.

b) **Use of Estimates**

The preparation of 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 of the financial statements and the reported amounts of revenues and expenses during the periods. Actual results could differ from those estimates.

c) **Cash Equivalents, Receivables and Payables**

The Company considers all highly liquid debt instruments with an original maturity of three months or less to be cash equivalents. Cash and cash equivalents, accounts receivable and accounts payable are short-term in nature and the net values at which they are recorded are considered to be reasonable estimates of their fair values. The carrying values of notes payable are deemed to be reasonable estimates of their fair values.

d) **Concentration Risks**

The Company's primary revenue generating activity is the manufacture and distribution of products for clean-up of oil spills. There are major players for each of these products and the inability of the Company to obtain or maintain contracts in any one of these products could affect the future of the Company. Also, revenue derived from international customers are subject to risks associated with foreign operations, such as obtaining governmental permits and approvals, currency exchange fluctuations, currency restrictions, political instability, labor problems, trade restrictions and changes in tariff and freight charges.

The Company is currently processing its raw materials into finished goods internally. Two vendors are available to sub-contract the processing of raw materials into finished goods on behalf of the Company, which will allow us to take on larger anticipated orders. These vendors have multiple locations internationally and one has completed a successful test run. We have also identified several other vendors who have the capability to do so and we can sub-contract with them if additional capacity is required.

The raw materials that are used in our processes are available locally and from multiple locations throughout the United States and internationally.

e) **Receivables**

Receivables are recorded net of any allowance for expected losses. Receivable balances are reviewed quarterly to determine if any allowance is required. During 2013 and 2012 no allowance was recorded. During the years ended December 31, 2013 and 2012, receivables totalling $55,938 and $0 were written off.

f) **Shipping Costs**

Amounts billed to customers related to shipping and handling are classified as revenue and the Company's shipping and handling costs are included in cost of sales.

g) **Long Lived Assets**

Fixed assets are recorded at cost. For book purposes, depreciation is computed on the straight-line method, based on estimated useful lives generally of five years. Expenditures for maintenance and repairs are charged to operations as incurred. Depreciation expense was $1,196 and $10,960 for the years ended December 31, 2013 and 2012 respectively. The Company reviews property, plant and equipment and any identifiable intangibles for impairment whenever events or changes in circumstances indicate the carrying amount of an asset may not be recoverable. Recoverability of these assets is measured by comparison of its carrying amount to future undiscounted cash flows the assets are expected to generate. If property, plant and equipment and certain identifiable intangibles are considered to be impaired, the impairment to be recognized equals the amount by which the carrying value of the assets exceeds its fair market value.

h) **Advertising**

Advertising costs, which are included in Advertising, Promotion and Marketing expense, are expensed as incurred. Advertising expense was $17,373 and $275,621 for the years ended December 31, 2013 and 2012 respectively.

i) **Inventories**

Inventories are presented at the lower of cost or market value, including shipping and handling and consist of the following:

| | December 31, | |
|---|---|---|
| | 2013 | 2012 |
| Raw materials | $ 21,900 | $ - |
| Finished goods | 38,930 | 6,576 |
| Total | $ 60,830 | $ 6,576 |

j) **Loans Payable – Officer and Related Parties**

These are amounts advanced in cash or by payment of Company expenses by various officers and companies controlled by them. No interest is being paid.

k) **Foreign Currency Translation**

The Company's functional currency is the U.S. dollar. Transactions in foreign currencies (which were not material in the years presented) are translated into U.S. dollars as follows:

i. monetary items at the rate prevailing at the balance sheet date;

ii. non-monetary items at the historical exchange rate; and

iii. revenue and expense at the average rate in effect during the applicable accounting period.

l) **Stock-Based Compensation**

We account for stock-based compensation in accordance with ASC Topic 718, Compensation-Stock Compensation. It requires that we account for all stock-based compensation transactions using a fair-value method and recognize the fair value of each award as an expense, generally over the service period. The fair value of stock options is based upon the market price of our common stock at the grant date. We estimate the fair value of stock option awards, as of the grant date, using the Black-Scholes option-pricing model. The use of the Black-Scholes model requires that we make a number of estimates, including the expected option term, the expected volatility in the price of our common stock, the risk-free rate of interest and the dividend yield on our common stock. If our expected option term and stock-price volatility assumptions were different, the resulting determination of the fair value of stock option awards could be materially different and our results of operations could be materially impacted.

m) **Accounting for Non-Employee Stock-Based Compensation**

We measure compensation expense for non-employee stock-based compensation under ASC 505-50, Equity: Equity-Based Payments to Non-Employees. The fair value of the stock or option issued or expected to be issued is used to measure the transaction, as this is more reliable than the fair value of the services received. The fair value is measured at the value of our common stock on the date that the commitment for performance by the counterparty has been reached or the counterparty's performance is complete. In the case of the issuance of stock options, we determine the fair value using the Black-Scholes option pricing model. The fair value of the equity instrument is charged directly to stock-based compensation expense and credited to common stock and/or additional paid-in capital.

n) **Other Comprehensive Income**

Other comprehensive income refers to revenues, expenses, gains and losses that are included in comprehensive income, but are excluded from net income as these amounts are recorded directly as an adjustment to stockholders' equity, net of tax. The Company has no other comprehensive income in the years presented.

o) **Derivative Financial Instruments**

ASC 815, Derivatives and Hedging, as amended, establishes accounting and reporting standards for derivative instruments and for hedging activities by requiring that all derivatives be recognized in the balance sheet and measured at fair value. Gains or losses resulting from changes in the fair value of derivatives are recognized in earnings or recorded in other comprehensive income and recognized in the statement of income when the hedged item affects earnings, depending on the purpose of the derivatives and whether they qualify for, and the Company has applied hedge accounting treatment. The company has not entered into any of these transactions to date and it does not anticipate entering into or holding derivatives for trading or speculative purposes.

p) **Fair Value Measurements**

In September 2006 the FASB issued SFAS No. 157. This statement provides a single definition of fair value, a framework for measuring fair value, and expanded disclosures concerning fair value. It was codified as ASC Topic 820, Fair Value Measurement. The company has not entered into any of transactions to date that require or permit fair value measurements.

## 3. Related Party Transactions

| Total (Paid) or Received In Cash or Accrued | Total Paid In Stock | Related Party | Description |
|---|---|---|---|
| **Year Ended December 31, 2012** | | | |
| (1,752) | | Fundamental Solutions Inc | Loan Repaid |
| 8,600 | | King, Wayne | Loans Received |
| (21,215) | | King, Wayne | Loans Repaid |
| 180,000 | | King, Wayne | Salary Accrued |
| 48,000 | | Rubinson, Reuven | Salary Accrued |
| **Year Ended December 31, 2013** | | | |
| 144,994 | | O'Brien, James | Loans To, Net |
| 57,824 | | JPO Companies, Inc | Loans Received |
| (20,000) | | JPO Companies, Inc | Loans Repaid |
| | 100,000 | JPO Companies, Inc | Management Fee |
| (1,646) | | King, Wayne | Loans Repaid |
| 45,000 | | King, Wayne | Salary Accrued |
| (34,854) | | New Hampshire Wood Products, Inc | Loan Repaid |
| 12,000 | | Rubinson, Reuven | Salary Accrued |

Wayne King was an officer of the Company thru October, 2011, at which point he became the Chairman of the Board, CEO and majority shareholder of the Company. He resigned as chairman and CEO in May 6, 2013 concurrent with the Management Agreement described later in this paragraph. New Hampshire Wood Products, Inc. D/B/A Fundamental Solutions, Inc. is an entity owned or controlled by Mr. King. Reuven Rubinson was the CFO and Board member from October, 2011 until April, 2013 and the CFO since October, 2014. JPO Companies, Inc and its CEO, James O'Brien, signed an agreement in May, 2013 to manage the Company's operations. In July, 2014, a Merger Agreement was signed and Mr. O'Brien became the majority shareholder, CEO and chairman of the board of the Company.

As of the date of the Merger Agreement, JPO was showing a loan receivable from Jamie O'Brien. This loan was eliminated by reducing the number of shares issued to him as part of the Merger.

## 4. Commitments

### a) Lease Commitments

The Company has no long-term lease obligations – all leases are on a month-to month basis.

The Company does not currently utilize any off-balance-sheet financing. Rent expense for the years ended December 31, 2013 and 2012 was $0 and $0 respectively.

### b) Intellectual Property License and Option Agreement

On December 17, 2007 an Intellectual Property License and Option Agreement (the "2007 Agreement") was signed between the Company, Charles Diamond (See Note 3 - Related Party Transactions) ("Diamond") and Fundamental Solutions, Inc. ("FSI.) Under the 2007 Agreement, FSI and Diamond were granted a "Share Option" to transfer 100% of their Technology to the Company. In December, 2010 Diamond filed a new patent related to the technology. On December 30, 2010 the 2007 Agreement was terminated and replaced by a new agreement.

On December 30, 2010 a new Intellectual Property License, Royalty and Option Agreement ("2010 Agreement") was signed between the Company and Diamond. The agreement was transferred to Ben Diamond, Charles' son, in 2011. The 2010 Agreement provided:

1) An exclusive license to the Company to utilize Diamond's Technology worldwide until December 31, 2030
2) A royalty payment to Diamond for use of the Technology of 5% of annual (calendar year) sales up to $5,000,000 and 2% thereafter.
3) An option for either party to transfer some or all of the Technology at 90% of Market Value, to be determined by an independent appraisal.

In July, 2013 Ben Diamond transferred ownership of the intellectual property to the Company in exchange for 15,000,000 shares of Company stock.

5. **Litigation**

We have no known material pending, contemplated, or threatened adversarial issues affecting the Company.

6. **Long-Term Debt**

The Company has no long-term obligations.

7. **Income Taxes**

Deferred income taxes (benefits) are provided for certain income and expenses which are recognized in different periods for tax and financial reporting purposes. The Company has established a 100% valuation allowance against this deferred tax asset, as the Company has no history of profitable operations.

The differences between Federal income tax rate and the effective income tax rate as reflected in the accompanying statements of operations are:

| | December 31, | |
|---|---|---|
| | 2013 | 2012 |
| Statutory federal income tax rate | 34% | 34% |
| State Rate (Net of Federal Benefit) | 9 | 9 |
| Valuation allowance | (43) | (43) |
| Effective tax rate | -0- | -0- |

In addition to the state Income Tax indicated above, the company also pays a state Business Enterprise Tax calculated on total salaries and interest paid, which was less than $1,000 annually in calendar years 2013 and 2012.

7. **Other Income / Expense Reimbursement**

JPO Company entered into an agreement with another company in July, 2012 and set up a "joint venture" with that company. Under this agreement, JPO was reimbursed for certain of its expenses in 2012 and 2013. This agreement was canceled in January, 2014. The reimbursement payments are shown as Other Income / Expense Reimbursement in the 2012 and 2013 Proforma Consolidated Statements of Operations.

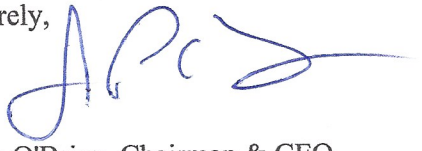
--- End of Footnotes ---

MOP ENVIRONMENTAL SOLUTIONS, INC.
Management Certification
December 31, 2013 and 2012

Management Certification:

I, James O'Brien, Chairman & CEO, certify that the above financial statements and the notes thereto present fairly, in all material respects, the proforma consolidated financial position of MOP Environmental Solutions, Inc. and JPO Companies Inc. at December 31, 2013 and 2012 and the results of its operations and cash flows and changes in its stockholders' equity for the years then ended presented, in conformity with accounting principles generally accepted in the United States, consistently applied.

Sincerely,



James O'Brien, Chairman & CEO