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.

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 fillable form beginning on page 3.
   - Financial reports must be prepared according to U.S. GAAP, but are not required to be audited to qualify for OTC Pink Current Information tier.

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). Financial reports must be prepared according to U.S. GAAP, but are not required to be audited.
   - 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). Financial reports must be prepared according to U.S. GAAP, but are not required to be 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 fillable 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.

Com-Guard.com, Inc.

2) Address of the issuer's principal executive offices

Company Headquarters
Address 1: 1106 2nd Street
Address 2: Suite 201
Address 3: Encinitas, CA 92024
Phone: 858-381-7800
Email: info@Com-Guard.com
Website(s): www.Com-Guard.com

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

3) Security Information

Trading Symbol: CGUD
Exact title and class of securities outstanding:
Security Symbol: CGUD
Common Stock: 1,000,000,000 authorized
Preferred Stock: 6,000,000 authorized
Item (V) Par or stated value and description of the security.
The authorized shares consist of 1,000,000,000 shares of common stock at par value of $0.001 per share.
Series A Convertible Preferred Stock: Amount: 6,000,000 shares
Initial Value: The initial value of each share of Series A Convertible Preferred Stock (the "Series A Initial Value") is $0.001.
Series A Convertible Preferred Stock has ten votes per Series A Convertible Preferred Stock.
CUSIP: 199751
Par or Stated Value: .001
Total shares authorized: 1,000,000,000 as of: Dec. 31, 2014
Total shares outstanding: 462,289,901 as of: Dec. 31, 2014

Transfer Agent
Name: Interwest Transfer Company, Inc.
Address 1: 1981 Murray Holladay Road
Address 2: Suite 100
Address 3: Salt Lake City, UT 84117
Phone: 8012729364
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

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 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:

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

Name	Issue Date		Cost	# of Shares	Earned	Legend
Bram Solloway	11-Aug-12	$0.001	15,000,000	Converted Debt		No Legend
Dan Roberts	11-Aug-12	$0.001	15,000,000	Converted Debt		No Legend
Arrow Financial, Ltd.	11-Aug-12	$0.001	15,000,000	Converted Debt		No Legend
Wilco Financial Services, Corp.	09-Sep-12	$0.001	7,500,000	Converted Debt		No Legend
Bram Solloway	02-Oct-12	$0.001	15,000,000	Converted Debt		No Legend
Dan Roberts	02-Oct-12	$0.001	15,000,000	Converted Debt		No Legend

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

None

C. The number of shares offered;

See item A above

D. The number of shares sold;

See item A above

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

See item A above

F. The trading status of the shares; and

The only exchange on which the CGUD shares are trading is pink sheets under OTCPK.

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.

See item A above

With respect to private offerings of securities, the list shall also indicate the identity of the persons who purchased securities in such private offering; *provided*, *however*, that in the event that any such person is an entity, the list shall also indicate (a) the identity of each natural person beneficially owning, directly or indirectly, more than ten percent (10%) of any class of equity securities of such entity and (b) to the extent not otherwise disclosed, the identity of each natural person who controlled or directed, directly or indirectly, the purchase of such securities for such entity.

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.

Com-Guard.com, Inc. 2nd Qtr FY 2015 Financial Statements as posted 02-17-2015 are incorporated by reference.

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;

Management's discussion and analysis or plan of operation

The following discussion and analysis should be read in conjunction with the condensed consolidated financial statements and notes thereto appearing elsewhere in this Quarterly Report. The discussion of the Company's business contained in this Quarterly Report may contain certain projections, estimates and other forward-looking statements that involve a number of risks and uncertainties, including those discussed below at "Risks and Uncertainties." While this outlook represents management's current judgment on the future direction of the business, such risks and uncertainties could cause actual results to differ materially from any future performance suggested below. The Company undertakes no obligation to release publicly the results of any revisions to these forward-looking statements to reflect events or circumstances arising after the date hereof.

OVERVIEW

The Company:

Com-Guard.com, Inc. is a public company which was incorporated on October 7, 1998 under the laws of the State of Nevada. The Company has been doing consulting, strategic development and restructuring for the past three years. The Company has applied for and received a developer's license for the Apple mobile platform which includes the iPhone and iPad developer's tools. The Company will also acquire the tools for development on the Android platform from Google.The Company does Consulting in Computer related Fields.

Products and Services:

The Company has sublicensed an online backup system from SOS Online Backup, Inc. called “SOS 360 Degree Partner Program”. The market is crowded and there can be no assurance that the Company will enter tis marke. The Company is exploring ways to maximize the benefit from the sale of Online backup software.The business community is moving to online backup and IDC has confirmed that massive adoption by the business community is near term and that 16% of companies surveyed by IDC are using online backup today and 69% are evaluating and/or planning to use it. In addition to high level security, SOS Online Backup and SOS ServerSave are compliant with SAS 70 Type II (Sarbanes-Oxley) corporate data and HIPAA for medical data records.

The Company has applied for and received a developer's license for the Apple mobile platform which includes the iPhone and iPad developer's tools. The Company will also acquire the tools for development on the Android platform from Google. The Company has published Apps on the iTunes store and will explore new Apps and strategies to deliver Apps into the market. The Company has licensed Software and Technologies in the past and will continue to research and search for new products. The current products are in three categories.

1 Security
2. Tracking
3. Games

Future categories that are being explored will include but not be limited to: mobile medical Apps, location related Apps and graphics/picture Apps.

According to a recently published mobile phone forecast from the International Data Corporation (IDC) Worldwide Quarterly Mobile Phone Tracker, worldwide smartphone shipments will reach a total of 1.2 billion units in 2014, marking a 23.1% increase from the 1.0 billion units shipped in 2013. From there, total volumes will reach 1.8 billion units in 2018, resulting in a 12.3% compound annual growth rate (CAGR) from 2013–2018.
"What makes smartphone growth so amazing is where the growth will be taking place," said Ramon Llamas, Research Manager with IDC's Mobile Phone team. "Smartphone shipments will more than double between now and 2018 within key emerging markets, including India, Indonesia, and Russia. In addition, China will account for nearly a third of all smartphone shipments in 2018. These – and other markets – will offer multiple opportunities to vendors and carriers alike, but the key will be balancing affordability with expectations." IDC, May 28, 2014

The tablet market should top all laptop shipments this year and the entire PC market by 2015, according to a report released Tuesday.
Market researcher IDC estimated that tablet shipments will grow 59 percent this year to 229.3 million units. That's higher than IDC's estimate for notebook shipments this year. Topping that, IDC predicts tablet shipments will surpass the total number of notebook and desktop PC shipments in 2015.
"Tablets surpassing portables in 2013, and total PCs in 2015, marks a significant change in consumer attitudes about compute devices and the applications and ecosystems that power them," Ryan Reith, program manager for IDC's mobility trackers, said in a statement.

Number of free and paid mobile app store downloads worldwide from 2011 to 2017 (in billions)

This statistic presents a forecast for free and paid mobile app store downloads worldwide from 2011 to 2017. In 2012, 57.33 billion apps were downloaded for free, whereas paid app downloads amounted to 6.65 billion items. In 2016, free app download volume is projected to grow to 211.31 billion downloads.

App store downloads

Due to the worldwide growth in smartphone and tablet device usage, mobile app downloads are set to expand. Between 2011 and 2016, the compound annual growth rate of app downloads (CAGR) is set to be 52.17 percent.

Mobile apps are small programs designed to run on mobile devices such as smartphones or tablets. Apps can be downloaded through operating system-native distribution platforms such as the Play Store for Android devices, iTunes or the Apple App Store for iOS devices. Other native app stores include the re-launched BlackBerry World and the Windows Phone Store. Despite the convenience and popularity of pre-installed system-native app stores, third-party platforms have also been on the rise with Amazon Appstore and Aptoide being two popular examples.

App stores usually collect fees from app developers through sign-up and account payments as well as a commission based on app sales.

The majority of apps are free to download but can be upgraded to paid versions in order to unlock extended features or to hide advertisements. Many mobile gaming apps are also based on a freemium monetization model where the game is free to play but players can buy digital content such as special items or skins in-game in order to enhance the gaming experience. Statista 2014

The Google Play Store for Android apps currently features 67 percent free apps and 33 percent paid apps. Two-thirds of the top grossing Apple iPhone apps are free to download. As of the fourth quarter of 2012, the Google Play Store accounted for 42.64 percent of the worldwide mobile app download volume.

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

October 7, 1998 , Nevada

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

Primary: 0742
Secondary: none

D. the issuer's fiscal year end date;

June 30, 2015

E. principal products or services, and their markets;

The Company has sublicensed an online backup system from SOS Online Backup, Inc. called "SOS 360 Degree Partner Program". The Company is exploring ways to maximize the benefit from the sale of Online backup software.The Company has applied for and received a developer's license for the Apple mobile platform which includes the iPhone and iPad developer's tools. The Company will also acquire the tools for development on the Android platform from Google. The Company has published Apps on the iTunes store and will explore new Apps and strategies to deliver Apps into the market. The Company has licensed Software and Technologies in the past and will continue to research and search for new products. The current products are in three categories. The Company is continually exploring and looking for new business opportunities in the technology area and is also continuing to use its expertise to consult in various areas related to technology.

1 Security
2.Tracking
3.Games

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 uses Consultants to develop products and rents 500 Sq. Ft. of space to conduct its Consulting and Sales activities. The principal method of sales is the Apple iTune store and Consulting Services.

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.

Dr. Edward W. Savarese
Mr. Stephen W. Marshall

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.

Mr. Stephen W. Marshall, 29%,
Care of Marshall Michael Pty. Ltd. ,Level 1 ,115 Cambridge Street,
West Leederville WA 6007

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:

Legal Counsel
Name: Hugh
Firm: Kelso
Address 1:
8799 Balboa Avenue,
Address 2: Suite 155,
San Diego, CA 92123
Phone: 858-974-7150. xl3
Email: hdklawfirm@yahoo.com

Accountant or Auditor
Name: _____
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

Investor Relations Consultant
Name: _____
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: _____
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

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, Dr. Edward W. SavareseN certify that:

1. I have reviewed this quarterly disclosure statement] of Com-Guard.com, 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.

02-17-2015 [Date]

/s/ Dr. Edward W. Savarese [Signature]
(Digital Signatures should appear as "/s/ [OFFICER NAME]")

Chief Executive and Chief Financial Officer [Title]