INFORMATION AND DISCLOSUSRE

STATEMENT

Quarterly Report

March 31, 2015



Novus Acquisition & Development Corp
12805 SW 84 Ave Rd
Second Floor
Miami Fl. 33156

Federal ID No.	**Cusip No.**
90-0740131	67011R 205

Trading Symbol

NDEV

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

The name of the issuer from 2006 to 2009 was known as BrandQuest Development Group, Inc. and on May of 2009 the name changed to Novus Acquisition & Development Corp, a Nevada Corp

2) Address of the issuer's principal executive offices

Company Headquarters
Novus Acquisition & Development Corp
12805 SW 84 Ave Rd Second Floor Miami FL 33156
Phone: 855-228-7355
Mobile 305-467-6699
Email: Frank@ndev.biz
Website(s): www.ndev.biz

Management Contact
Frank Labrozzi c/o Novus Acquisition & Development Corp
12805 SW 84 Ave Rd Second Floor Miami FL 33156
Phone: 855-228-7355
Mobile 305-467-6699
Email: Frank@ndev.biz
Website(s): www.ndev.biz

3) Security Information

Trading Symbol: NDEV

CUSIP: 67011R 205
Par or Stated Value: $.001
Total shares authorized: 200,000,000 as of: March 31, 2014
Total shares outstanding: 81,603,624 as of: March 31, 2014

- On January 2015 the CEO Frank Labrozzi sent back 90 million share of his personal stock to treasury and April Peter Schur who's affiliation and sole proprietor with The Exchange, LLC Bridgewater Communications, LLC returned 6,900,000 shares to treasury.

Common: Authorized 200,000 with 81,603,624of common shares issued and outstanding

Preferred A: Preferred A Shares Authorized 6,600 shares and issued 6,600 shares issued (attributes of Preferred A is contained herein) All shares are issued and outstanding held by Gary F. Labrozzi Chairman of Novus

Preferred B: Authorized preferred stock, 20,000,000 shares of par value $0.001 preferred stock shall be designated as shares of Series B Convertible Preferred Stock and carry a stated conversion value of $6.00 per share. The Series B Preferred shall be senior to the Common Stock and any other series or class of the Company's Preferred Stock except Series A Preferred Stock.

Preferred C: One Class of Series C Preferred Stock; 20 million has been authorized; none issued no voting rights.

Preferred D; One Class of Series D Preferred Stock; attributes as follows; none issued. The shares of such series shall be designated as the "Series D Convertible Preferred Stock" (the "Preferred D Stock") and the number of shares initially constituting such series shall be up to 5 million shares.

Transfer Agent

Name: Olde Monmouth Stock Transfer Company, Inc
200 Memorial Parkway
Atlantic Highlands NJ 07716
Phone: : (732) 872-2727
Facsimile: (732) 872-2728

Is the Transfer Agent registered under the Exchange Act?* Yes:

List any restrictions on the transfer of security:

Common Stock is DTC eligible

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

N/A

Within the past year please list any past, pending or anticipated stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization:

On January 9, 2013 FINRA granted and acknowledged a reverse split of 50 for 1

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.);

N/A

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

N/A

C. The number of shares offered;

N/A

D. The number of shares sold;

N/A

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

N/A

F. The trading status of the shares; and

N/A

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.

N/A

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; appended herein
B. Statement of income; appended herein
C. Statement of cash flows; appended herein
D. Financial notes; appended herein

All posted as of December 31, 2014

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;

As of January 1, 2014 will be entering in the healthcare portion of medical marijuana industry, strongly due to our ability to develop software for compliance and transactional purposes. The results is that Novus has been cleared in Hawaii, Michigan, Arizona, Colorado, California and Vermont. Novus has entered into a Agency Sales Agreement with Senior Healthcare Benefits, Inc. of which they will joint venture with Novus in reciprocity of licensing to sell Novus MedPlan in California.

Tequesta Capital, Inc. a Utah corporation is a subsidiary of Novus it was formed for the purposes of consulting with Baroma, Inc. and from the commencement of 2014 it will perform healthcare and financial consulting service for other entities.

Novus Medical Group, Inc. Filling a Vital Role for Alternative Treatments in the Wellness Industry Novus Medical Group, Inc. fills a vital part in the U.S. legal cannabis and hemp marketplace by establishing a cost savings Medical plans and related programs developed for hemp and cannabis patients. While many health insurance companies are focused federal programs like Medicare and Medicaid, they must adhere to all federal laws including those that classify medical marijuana as a controlled substance. Conflicting federal and state laws surrounding the burgeoning industry have been a source of widespread confusion, which has led many insurance companies to refuse coverage of both hemp (CBD) and medical marijuana treatments for patients in need. Anyone can join, even if you already have insurance The Novus MedPlan includes everyone in your household, regardless of age or health status. The Novus MedPlan Program simply gives you cost savings on the products and services provided. To confirm benefits and discounts, please check with your Wellness Fulfillment Ally. Even if you have health insurance, the Novus MedPlan can save you money on products and services not usually covered by insurance. The Novus MedPlan members and their families can save on healthcare wellness related products such as vitamins and supplements, alternative treatment options such as acupuncture, and some cosmetic surgeries, as well as homeopathic and naturopathic healthcare providers

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

1996 Nevada

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

8090

D. the issuer's fiscal year end date;

December 31

E. principal products or services, and their markets;

Our business model is to own, as subsidiaries, developing start up or moderately profitable companies. We provide for our subsidiaries the means for;

a) marketing / advertising;
b) a subsidiary that have products or services with real consumer appeal.

Our scope of is to create a tactical reorganization strategy for our subsidiary financial structure and commence in a national branding initiative. Our criteria of clients and/or target acquisitions is

a) strong management;
b) proprietary assets;
c) substantial emerging growth within the industry that can demonstrate stability and;
d) high growth potential.

We can assist our subsidiaries by entering into the their respective industry market place prepared and show distinctiveness that can sustain liquidity, investor interest or if possible obtain equity financing all together. Our experience and approach is to focus on companies that need growth, but lack in business experience in procuring the needed financial resources. This is where we assist our subsidiaries in the areas of market roll out, products and/or service, distribution – direct or indirect channel building, internet enterprise solutions, consultation on capitalization structures and product and service branding efforts, to meet their growth needs.

Safe Harbor

This submittal includes forward-looking statements, which are based on certain assumptions and reflects management's current expectations. These forward-looking statements are subject to a number of risks and uncertainties that could cause actual results or events to differ materially from current expectations. Some of these factors include: general global economic conditions; general industry and market conditions and growth rates; uncertainty as to whether our strategies and business plans will yield the expected benefits; increasing competition; availability and cost of capital; the ability to identify and develop and achieve commercial success; the level of expenditures necessary to maintain and improve the quality of services; changes in the economy; changes in laws and regulations, includes codes and standards, intellectual property rights, and tax

matters; or other matters not anticipated; our ability to secure and maintain strategic relationships and distribution agreements. The Company disclaims any intention or obligation to update or revise any forward-looking statements, whether as a result of new information, future events or otherwise.

Management;
Frank Labrozzi, CEO:

Mr. Labrozzi is a Wall Street veteran for the past 20 years. A results-oriented analytical executive with diverse industry disciplines and has worked with many small to mid cap companies and investment firms in with specialty of focus on:

- Mergers and Acquisitions
- Turnaround/ Reorg
- Strategic Planning
- Corporate Finance

Consulted and negotiated contractual terms with many industry leaders with increased market capitalization, corporate cap structure and market assessment with over 100 private and public companies. Represented Reorg Turnarounds as interim management for public companies that were in the brink of insolvency. And; introduced Asian and European companies to the NASDAQ equity markets.

Director of NDEV
CEO of Novus Medical Group, Inc.
Andrea Lopez

Andrea Lopez has been responsible for creating and maintaining Program Integrity and Compliance enterprise wide strategic policies for numerous companies under the performance standards and scrutiny of the U.S. Government and Fortune 500 Companies. With over two decades of experience maneuvering within the corporate world, Andrea has expanded her broad knowledge-base to encompass management, professional development, and strategic communication while honing her business acumen across intercontinental industries. She has over 15 years of care compliance and program integrity experience: both domestically and internationally, with proven proficiency in cultural intelligence in transmedia multi-cultural communication. She has developed and led enterprise-wide efforts at the executive level, implementing internal controls, policies and procedures to mitigate the risk of noncompliance with contract deliverables and applicable domestic and foreign laws and regulations. Andrea has coauthored multiple articles for industry-specific publications and has conducted instructional presentations to conference attendees at multiple symposiums world-wide, to include mentorship and education development with delivery to international student bodies. Andrea received both a Master of Science in Security Management (MSM) and a Bachelor of Science degree in Criminal Justice Administration from the prestigious Bellevue University.

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.

a) Frank Labrozzi CEO holds 45,200,000 shares common and 6,600 shares of Series A Preferred.
Address 12805 SW 84 Ave Road Second Floor Miami Fl 33156
b) George Rizos owns 7,500,000 shares as a part of a debt settlement
Address; 390 Merrick Ave E Meadow NY 11554
c) Peter Schur sole proprietor of Bridgewater Communications Group and The Exchange LLC owns 15 million shares collectively
Address 635 Danbury Road Suite 1B Ridgefield CT 06878

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);

N/A

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;

N/A

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

N/A

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.

N/A

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.

a) Frank Labrozzi CEO holds 45,200,000 shares common and 6,600 shares of Series A Preferred.
Address 12805 SW 84 Ave Road Second Floor Miami Fl 33156
b) George Rizos owns 7,500,000 shares as a part of a debt settlement
Address; 390 Merrick Ave E Meadow NY 11554
c) Peter Schur sole proprietor of Bridgewater Communications Group and The Exchange LLC owns 6,900,000 shares collectively as of 3-31-2015
Address 635 Danbury Road Suite 1B Ridgefield CT 06878

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

Law Offices of Joseph L. Pittera
2214 Torrance Boulevard
Suite 101
Torrance, California 90501
Telephone (310) 328-3588
Facsimile (310) 328-3063
E-mail: evlam2000@aol.com

Accountant or Auditor

Management prepares financial statements for OTC Markets interim, last known audit was performed by

LBB and Associates LTD LLP
10260 Wertheimer road
Suite 310
Houston Texas, 77042
United States

Investor Relations Consultant

N/A handled by company

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, Gary F. Labrozzi certify that:

1. I have reviewed this Quarterly disclosure statement of Novus Acquisition & Development Corp as of the date herein;
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.

March 31, 2015



Gary “Frank” Labrozzi CEO and CFO

Novus Acquisition & Development Corp
Consolidated Balance Sheet

	31-Mar-15	31-Dec-14
ASSETS		
Current assets:		
Cash and cash equivalents	$51,412	$51,412
Other current assets	4,336	4,336
Total current assets	55,748	55,748
Software development costs	35,000	35,000
TOTAL ASSETS	$90,748	$90,748
LIABILITIES AND EQUITY		
Current liabilities:		
Due to related party	$125,602	$125,602
Note payable - related party	27,232	27,232
Total current liabilities	152,834	152,834
Total liabilities	152,834	152,834
Equity:		
Series A Preferred: $.001 par value; 6,600 shares authorized; all shares issued and outstanding as of December 31, 2014 and 2013	6,60	660
Series B Preferred dividend stock: $.001 par value; 100,000,000 shares authorized; no shares issued and outstanding as of December 31, 2014 and 2013	-	-
Series C Preferred convertible stock: $0.001 par value; 10,000,000 shares authorized; 4,000,000 shares issued and outstanding as of December 31, 2014 and 2013	4,000	4,000
Series D Preferred stock: $.001 par value; 100,000,000 shares authorized; no shares issued and outstanding as of December 31, 2014 and 2013	-	-
Common stock: $0.001 par value; 200,000,000 shares authorized; 185,013,618 and 164,013,618 shares issued and outstanding as of December 31, 2014 and 2013, respectively	185,014	185,014
Additional paid-in capital	7,146,896	7,146,896
Accumulated deficit	-7,397,996	-7,397,996
Total equity	-62,086	-62,086
TOTAL LIABILITIES AND EQUITY	$90,748	$90,748

Novus Acquisition & Development Corp
Consolidated Statement of Operations

	Mar 31 2015	2014
Revenues	$ 16,000	$ 41,000
General and administrative expenses:	0	55,247
Professional fees	19,800	33,073
Salaries and wages	-	-
Stock-based compensation	0	1,148,500
Total operating expenses	47,650	1,236,820
Loss from operations	-31,650	-1,195,820
Other income (expense):		
Investment gains (losses)	1	1
Other income	-	-
Loss on conversion of debt	0	-2,833
Total other income (expense)	0	-2,832
Net income (loss)	$ -31,650	$ -1,198,652
Net income (loss) per common share - basic and diluted	$ -0.01	$ -0.01
Weighted average common shares outstanding - basic and diluted	81,603,624	88,503,624

Novus Acquisition & Development Corp
Consolidated Statement of Cash Flow

	Mar 31 2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income (loss)	-$31,650	-$1,198,652
Adjustments to reconcile net income (loss) to net cash used in operating activities:		
Stock compensation	0	1,148,500
Loss on conversion of debt	2,833	2,833
Changes in operating assets and liabilities:		
Due to related party	120,000	120,000
Other assets	35,000	-4,200
NET CASH USED IN OPERATING ACTIVITIES	126,183	68,481
CASH FLOWS FROM INVESTING ACTIVITIES		
Software development costs	-35,000	-35,000
NET CASH USED IN INVESTING ACTIVITIES	-35,000	-35,000
NET CHANGE IN CASH AND CASH EQUIVALENTS	33,481	33,481
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	17,931	17,931
CASH AND CASH EQUIVALENTS AT END OF PERIOD	$43,777	$51,412
SUPPLEMENTAL CASH FLOW INFORMATION		
Cash paid during the period for:		
Income taxes	$ -	$ -
Interest	$ -	$ -
NON-CASH INVESTING ACTIVITIES		
Conversion of accrued expenses to common stock	$ -	$ -
Conversion of note payable to related party to common stock	$0	$11,833

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Novus Acquisition & Development Corp
Consolidated Statement of Changes in Stockholders’ Equity

Novus Acquisition & Development Corp.
Consolidated Statements of Changes in Stockholders' Equity

	Series A Preferred Stock		Series B Preferred Stock		Series C Preferred Stock		Series D Preferred Stock		Common Stock		Additional Paid-in	Accumulated	Total Equity
	Shares	Par Value	Shares	Par Value	Shares	Par Value	Shares	Par Value	Shares	Par Value	Capital	Deficit	(Deficit)
Balance, January 1, 2014	-	$ -	-	$ -	4,000,000	$4,000	-	-	1,963,609	$1,964	$5,729,470	$(6,202,924)	$(467,490)
Conversion of debt	-	-	-	-	-	-	-	-	158,800,000	158,800	204,968	-	363,768
Stock compensation	-	-	-	-	-	-	-	-	3,250,009	3,250	73,125	-	76,375
Net income (loss)	-	-	-	-	-	-	-	-	-	-	-	3,580	3,580
Balance, December 31, 2014	6,600	-	-	-	4,000,000	4,000	-	-	164,013,618	164,014	6,007,563	(6,199,344)	(23,767)
Conversion of debt	-	-	-	-	-	-	-	-	9,000,000	-	2,833	-	2,833
Stock compensation	-	-	-	-	-	-	-	-	-	-	-	-	-
Net income (loss)	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance, December 31, 2014	-	$ -	-	$ -	0	0	-	-	81,603,624	$81,603	$2833	$2,833	$ (14,689)

Novus Acquisition & Development Corp.
Notes to Consolidated Financial Statements

- DESCRIPTION OF ORGANIZATION

Organization – Novus Acquisition & Development Corp. (the "Company") was incorporated on November 11, 1996 under the laws of the state of Nevada under the name Shirazi Corporation. On January 1, 2003 Shirazi Corporation changed its name to Surface Tech, Inc. On September 29, 2006 Surface Tech, Inc. changed its name to BrandQuest Development Group, Inc. and on April 2009 changed its name to Novus Acquisition & Development Corp.

The primary activities of the Company were to serve as a private equity firm for the purpose of self funding and/or acquiring one or more operating businesses. The focus of the Company's business model has changed due to economic and market conditions. Commencing May 2008, the Company's business model and purpose is providing risk management within the alternative medicine field including medical marijuana in states where it is approved. From the risk management model we have our focused set on discount medical plans and supplemental insurance programs that will aide and assist patients with discounts within alternative medicine fields discounts to medication in the respective approved states.

NDEV will work as outside developers and will not cultivate, handle, transport grow, extract, dispense put up for sale, put on the market, vend, deliver, supply, circulate, trade, cannabis or any substances that violates the United States law or the Controlled Substances Act, nor does it intend to do so in the future and will continue to follow state and federal laws. The products and statements made about specific products have not been evaluated by the United States Food and Drug Administration (FDA) and are not intended to diagnose, treat, cure or prevent disease. All information provided on this press releases or any information contained on or in any product label or packaging is for informational purposes only and is not intended as a substitute for advice from your physician or other health care professional.

The state laws are in conflict with the federal Controlled Substances Act. The current administration has effectively stated that it is not an efficient use of resources to direct federal law enforcement agencies to prosecute those lawfully abiding by state designated laws allowing the use and distribution of medical marijuana. However, there is no guarantee that the current administration, nor any future administration, will not change this policy and decide to enforce the federal laws strongly. Any such change in the federal government's enforcement of current federal laws could cause significant financial changes to the Company. While we do not intend to harvest, distribute or sell cannabis or cannabis related products, we may be harmed by a change in enforcement by federal or state governments.

Delay on Audit; The reason the company disseminated a press release in March of 2014 was the fact the Auditors entered into an engagement letter with the Company. After review the Auditors were required, **a roll forward of Equity Sheet from inception**. Since the company was formed in 1996 management painstakingly researched and produced documents that the Auditors would need to disseminate under SEC rules in a

complaint manner. This process has taken some time and the Company now has all the necessary documentation to carry out the audit.

Basis of accounting – The financial statements are prepared using the accrual basis of accounting. Revenues are recognized when services are rendered and expenses are recognized in the period in which they were incurred. The basis of accounting conforms to accounting principles generally accepted in the United States of America.

Going concern

As shown in the accompanying financial statements, the Company has incurred a gain of $XXX during the year ended December 31, 2013 and losses or gain of ($0) and ($41,000) during the years ended December 31, 2013 and March 31, 2014, respectively. These conditions create an uncertainty as to the Company's ability to continue as a going concern. Management plans to increase marketing efforts, reduce expense, and expand through acquisitions. The financial statements do not in include any adjustments that might be necessary if the Company is unable to continue as a going concern. NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 these financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Revenue recognition

The Company recognizes revenue in accordance with Staff Accounting Bulletin ("SAB") No. 104, "*Revenue Recognition in Financial Statements*" which established that revenue can be recognized when persuasive evidence of an arrangement exists, all significant contractual obligations have been satisfied, the fee is fixed or determinable and collection is reasonably assured

In 2009 the company began generating revenue by rendering consulting services to an unrelated party in exchange for shares of the customer's stock. These revenues were valued at the fair market value per share as of the date the services were rendered pursuant to a consulting agreement and discounted for lack of marketability and blockage.

In 2012 the company generated $ 65,072 from various consulting efforts and in 2013 the company generated revenue of $9,522.60 from various consulting efforts. At the late end of 2013 the company decided to provide Risk Management within the Medical Marijuana space which has led to the Company's effort to get into the discount medical plan, and ultimately the supplemental insurance space.

Cash and Cash Equivalents

The Company considers all highly liquid investments with original maturities of three months or less to be cash equivalents.

Fair value of financial instruments

The carrying amounts of financial instruments, including cash, accounts receivable, and investments approximate fair value at December 31, 2009 due to the relatively short maturity of the instruments.

History of Revenue Recognition

Financial instruments that potentially subject the Company to concentrations of credit risk consist principally of accounts receivable and investments. For the term ended;

- December 31, 2009, the Company had total revenue of $35,678.04
- December 31, 2010, the Company had total revenue of $96,675.47
- December 31 2011 earned $9,473.35 the Company earned $9,473.00
- December 31, 2012 earned $9,522.60
- December 31, 2013 earned $0
- December 31, 2013 earned $41,000

Assets and Cash Equivalents

The company has cash on hand as 2014 the following totals

Novus Acquisition & Development Corp		$ 2,269
Novus Medical Group, Inc.		$27,456
Tequesta Capital Corp.		$21,752
	Total	$51,477

Shareholder Loans

Gary F. Labrozzi the CEO, has infused money periodically into the Company and its subsidiaries for a total of $152,834.

Accounts receivables and allowances for losses on receivables

Accounts receivable and related party receivable are reported at net realizable value. Delinquent accounts are written-off when it is determined that the amounts are uncollectible. At December 31, 2013 and as of December 31, 2014 and there was no provision for doubtful accounts.

Available for Sale Securities

The Company accounts for investments under Statement of Financial Accounting Standards ("SFAS") No. 115, *Accounting for Certain Investments in Debt and Equity Securities*. The Company reports investments in debt and marketable equity securities at fair value based on quoted market prices or, if quoted prices are not

available, discounted expected cash flows using market rates commensurate with credit quality and maturity of the investment. Investment securities are designated as available for sale with unrealized gains and losses included in comprehensive income. Held-to-maturity securities are reported at amortized cost. The Company regularly reviews investment securities for impairment based on criteria that include the extent to which the investment's carrying value exceeds its related market value, the duration of the market decline, the Company's ability to hold to recovery and the financial strength and specific prospects of the issuer of the security. Unrealized losses that are other than temporary are included in the determination of income. Realized gains and losses are accounted for on the specific identification method.

Income taxes

Income taxes are computed under the provisions of SFAS No. 109 "*Accounting for Income Taxes*", using an asset and liability approach for financial accounting and income tax reporting based on expected tax rates. Deferred tax assets are reduced by a valuation allowance when it is more likely than not that some portion, or all, of the deferred tax assets will not be realized.

Earnings per share

The Company computes basic and diluted earnings per share amounts at December 31, 2013 and 2014 pursuant to SFAS No. 128, "*Earnings per Share*." There are no potentially dilutive shares outstanding and, accordingly, dilutive per share amounts are the same as basic at the aforementioned dates.

Reclassifications

Certain amounts in the prior year financial statements have been reclassified for comparative purposes to conform to the current year presentation.

New accounting pronouncements

Fair Value Measurements

In September 2006, the FASB issued SFAS No. 157, "*Fair Value Measurements*". SFAS No. 157 provides guidance for using fair value to measure assets and liabilities. SFAS No. 157 addresses the requests from investors for expanded disclosure about the extent to which companies measure assets and liabilities at fair value, the information used to measure fair value and the effect of fair value measurements on earnings. SFAS No. 157 applies whenever other standards require (or permit) assets or liabilities to be measured at fair value, and does not expand the use of fair value in any new circumstances. SFAS No. 157 is effective for financial statements issued for fiscal years beginning after November 15, 2007 and will be adopted by the Company in the first quarter of fiscal year 2008. The Company is unable at this time to determine the effect that its adoption of SFAS No. 157 will have on its consolidated results of operations and financial condition.

In February 2008, the FASB issued Staff Position ("FSP") 157-2, "*Effective Date of FASB Statement No. 157*". This FSP delays the effective date of SFAS No. 157 for all nonfinancial assets and nonfinancial liabilities, except those that are recognized or disclosed at fair value on a recurring basis (at least annually) to fiscal years beginning after November 15, 2008, and interim periods within those fiscal years. The impact of adoption was not material to the Company's financial condition or results of operations.

Accounting for Uncertainty in Income Taxes

In July 2006, the FASB issued FASB Interpretation No. 48 (FIN 48), "*Accounting for Uncertainty in Income Taxes – an interpretation of FASB Statement No. 109*". FIN 48 clarifies that accounting for uncertainty in income taxes recognized under SFAS No. 109 "*Accounting for Income Taxes*". FIN 48 prescribes a recognition threshold and measurement attribute for financial statement recognition measurement of a tax position taken or expected to be taken in a tax return and also provides guidelines on various related matters such as derecognition, measurement and classification of income tax uncertainties, interest and penalties, and disclosure. FIN 48 also includes guidance concerning accounting for income tax uncertainties in interim periods and increases the level of required disclosures associated with any recorded income tax uncertainties. The differences between the amount recognized in the statement of financial position prior to the adoption of FIN 48 and the amounts reported after adoption are to be accounted for as a cumulative-effect adjustment recorded to the beginning balance of retained earnings. FIN 48 was effective beginning in fiscal year 2007 and did not have a material effect on

the Company's financial position, results of development stage activities or liquidity.

Considering the Effects of Prior Year Misstatements

In September 2006, the Securities and Exchange Commission ("SEC") issued Staff Accounting Bulletin No. 108 (SAB No. 108) "Considering the Effects of Prior Year Misstatements When Qualifying Misstatements in Current Year Financial Statements". SAB No. 108 provides interpretive guidance on how the effects of the carryover or reversal of prior year misstatements should be considered in qualifying a current year misstatement. The SEC staff believes that registrants should qualify errors using both a balance sheet and income statement approach and evaluate whether either approach results in qualifying a current year misstatement that, when all relevant quantitative and qualitative factors are considered, is material. The provisions of SAB No. 108 were effective for the Company's fiscal year ending December 31, 2007. The adoption of SAB No. 108 did not have a material impact on the Company's financial statements.

Business Combinations

In December 2007, the FASB issued SFAS No. 141(R) “Business Combinations” SFAS No. 141(R). This Statement replaces the original SFAS No. 141. This Statement retains the fundamental requirements in Statement 141 that the acquisition method of accounting (which Statement No. 141 called the *purchase method*) be used for all business combinations and for an acquirer to be identified for each business combination. The objective of this SFAS No. 141(R) is to improve the relevance, and comparability of the information that a reporting entity provides in its financial reports about a business combination and its effects. To accomplish that, SFAS No. 141(R) establishes principles and requirements for how the acquirer:

a. Recognizes and measures in its financial statements the identifiable assets acquired, the liabilities assumed, and any noncontrolling interest in the acquiree.
b. Recognizes and measures the goodwill acquired in the business combination or a gain from a bargain purchase.
c. Determines what information to disclose to enable users of the financial statements to evaluate the nature and financial effects of the business combination.

This Statement applies prospectively to business combinations for which the acquisition date is on or after the beginning of the first annual reporting period beginning on or after

December 15, 2008 and may not be applied before that date. The Company is unable at this time to determine the effect that its adoption of SFAS No. 141(R) will have on its consolidated results of operations and financial condition.

Fair Value Option for Financial Assets and Financial Liabilities

In February 2007, the FASB issued SFAS No. 159, "*The Fair Value Option for Financial Assets and Financial Liabilities – Including an amendment of FASB Statement No. 115*", which becomes effective for the Company on February 1, 2008, permits companies to choose to measure many financial instruments and certain other items at fair value and report unrealized gains and losses in earnings. Such accounting is optional and is generally to be applied instrument by instrument. The Company does not anticipate that the election, of this fair-value option will have a material effect on its consolidated financial condition, results of operations, cash flows or disclosures.

Fair Value Measurements

In September 2006, the FASB issued SFAS No. 157, "*Fair Value Measurements*" SFAS No. 157 provides guidance for using fair value to measure assets and liabilities. SFAS No. 157 addresses the requests from investors for expanded disclosure about the extent to which companies' measure assets and liabilities at fair value, the information used to measure fair value and the effect of fair value measurements on earnings. SFAS No. 157 applies whenever other standards require (or permit) assets or liabilities to be measured at fair value, and does not expand the use of fair value in any new circumstances. SFAS No. 157 is effective for financial statements issued for fiscal years beginning after November 15, 2007 and will be adopted by the Company in the first quarter of fiscal year 2008. The Company is unable at this time to determine the effect that its adoption of SFAS No. 157 will have on its consolidated results of operations and financial condition.

Stock-based compensation:

Effective January 1, 2007, the Company adopted SFAS No. 123(R), "Share-Based Payment" ("SFAS 123(R)") and related interpretations which superseded APB No. 25. SFAS 123(R) requires that all stock-based compensation be recognized as an expense in the financial statements and that such cost be measured at the fair value of the award. This statement was adopted using the modified prospective method, which requires the Company to recognize compensation expense on a prospective basis.

Therefore, prior period financial statements have not been restated. Under this method, in addition to reflecting compensation expense for new share-based awards, an expense is also recognized to reflect the remaining service period of awards that had been included in pro-forma disclosures in prior periods.

The fair value of each option grant has been estimated on the date of the grant using the Black-Scholes option-pricing model with the following assumptions:

	2013	2014
Expected dividend yield	-	-
Expected stock price volatility	90 - 101%	52 - 175%

Weighted average volatility	134%	147%
Risk-free interest rate	4.45 - 4.68%	0.98 - 4.93%
Expected life of options	2 years	2 years
Block discount applied	40%	40%

ACQUISITION OF MARKETABLE SECURITIES

During the year ended December 31, 2009, the Company began recognizing revenue from the sale of equity securities of $ 35,678.04. Gross realized gains were $1,142.59 then, were the identification method was used to determine the cost of the securities sold.

As noted below

	Cost	*Gross Unrealized Gain*	*Gross Unrealized Losses*	*Estimated Fair Value*
December 31, 2009:				
Available for sale:				
Stratocomm Corp	$30	$2,760	$0.00	$2,790
Baroma, Inc.	1,850	7,400	0.00	9,250
Total	$2,150	$10,160	$0.00	$12,040

INCOME TAXES

The benefit for income taxes from continued operations for the years ended December 31, 2009 and 2010 consist of the following:

	December 31,	
	2013	2014
Current:		
Federal	$ -	$ -
State	-	-
	-	-

Deferred:		
Federal from 2007	(35,115)	(3,324)
State from 2007	(12,875)	(1,219)
	(47,990)	(4,543)
Benefit from the increase in valuation allowance	47,990	4,543
Provision benefit for income taxes, net	$ -	$ -

The above benefit was calculated using a combined federal and state tax estimated rate as noted below

Statutory federal income tax rate long term capital gains	15.0%
State income taxes	5.5%
	20.5%

INCOME TAXES (continued)

Deferred income taxes result from temporary differences in the recognition of income and expenses for the financial reporting purposes and for tax purposes. The net deferred tax assets are comprised of the following:

	December 31, 2010	2011
Deferred income tax asset	$ (241,804)	$ (50,431)
Valuation allowance	241,804	50,431
Deferred income tax asset	$ -	$ -

At December 31, 2010, the Company has net operating loss carry forward of approximately $260,000 which will expire at various dates through 2027.

COMMITMENTS

Employment Agreements

The Company has employment agreements with both its Chief Executive Officer ("CEO") and President. The agreements are for nine years beginning November 17, 2008. Compensation relating to the agreements is 25,000,000 shares valued at on execution of the agreement and 1,000,000

Gary Labrozzi was granted in December of 2009 a Series A Preferred Shares, the attributes were;

Section 1 - DESIGNATION OF SERIES AND RANK

The total 6,600 shares of such series shall be designated as the "Series A Preferred Stock" and the number of shares initially constituting such series shall be up to six thousand six hundred (6,600) shares. The Series A Preferred Stock shall be senior to the common stock and any other series or class of the company's preferred stock.

Section 2 - CONVERSION RIGHTS

(a) All of the 6,600 shares of Series A Preferred Stock is issued and outstanding, then the total aggregate issued shares of Series A Preferred Stock at any given time, regardless of their number, shall be not be convertible into shares of Common Stock, the Series A Preferred is voting shares only equal 66% of the total number of shares of Common Stock, plus the total number of shares of all other series of stock, which are issued and outstanding.

(b) All share of Series A Preferred Stock shall be not be convertible into the number of shares of Common Stock which equals 66% of the total number of shares of Common Stock, plus the total number of shares of all other series of stock, which are issued and outstanding at the time of conversion, divided by the total number of shares of Series A Preferred Stock at the time of conversion.

The terms of the contract include a non-dilution of officers and directors for a nine year period, acceleration of agreement in the case of termination or change of control in which all compensation shall be delivered within thirty days of termination, performance based and a non-compete clause.

Lease

The Company entered into a lease with Juan Carlos Pinillos an agreement for office space with the CEO of the Company at a rate of $1,250 for the first 8 months and to be re-negotiated in April 2015

VALUE OR DEFICIENCY IN ASSETS

Classes of stock

Common Shares- The authorized number of common shares are 200,000,000. The CEO and President are majority shareholders owning approximately 26% of the company each.

Series A; Section 1 - DESIGNATION OF SERIES AND RANK

The total 6,600 shares of such series shall be designated as the "Series A Preferred Stock" and the number of shares initially constituting such series shall be up to six thousand six hundred (6,600) shares. The Series A Preferred Stock shall be senior to the common stock and any other series or class of the company's preferred stock.

Section 2 - CONVERSION RIGHTS

(a) All of the 6,600 shares of Series A Preferred Stock is issued and outstanding, then the total aggregate issued shares of Series A Preferred Stock at any given time, regardless of their number, shall be not be convertible into shares of Common Stock, the Series A Preferred is voting shares only equal 66% of the total number of shares of Common Stock, plus the total number of shares of all other series of stock, which are issued and outstanding.

(b) All share of Series A Preferred Stock shall be not be convertible into the number of shares of Common Stock which equals 66% of the total number of shares of Common Stock, plus the total number of shares of all other series of stock, which are issued and outstanding at the time of conversion, divided by the total number of shares of Series A Preferred Stock at the time of conversion.

Section 3 - LIQUIDATION RIGHTS

(a) In the event of any liquidation, dissolution, or winding up of the Company, whether voluntary or involuntary, the holders of the Series A Preferred then outstanding shall be entitled to be paid out of the assets of the Company, before any other class or series, available for distribution to its shareholders, before any payment or declaration and setting apart for payment of any amount shall be made in respect of any outstanding capital stock of the Company, an amount equal to One Thousand Dollars ($1,000) per share or option issued. Then all of the assets of the Company available to be distributed shall be distributed ratably to the holders of the Series A Preferred and then to the holders of other outstanding shares of capital stock of the Company. If upon any liquidation, dissolution, or winding up of the Company, whether voluntary or involuntary, the assets to be distributed to the holders of the Series A Preferred shall be insufficient to permit the payment to the holders thereof the full preferential amount as provided herein, then such available assets shall be distributed ratably to the holders of the Series A Preferred.

(b) None of the following events shall be treated as or deemed to be liquidation hereunder:

(i) A merger, consolidation or reorganization of the Company;
(ii) A sale or other transfer of all or substantially all of the Company's assets;
(iii) A sale of 50% or more of the Company's capital stock then issued and outstanding;

(iv) A purchase or redemption by the Company of stock of any class; or

(v) Payment of a dividend or distribution from funds legally available therefore.

Section 4 - VOTING RIGHTS

(a) All share of Series A Preferred Stock is issued and outstanding, then the total aggregate issued shares of Series A Preferred Stock at any given time, regardless of their number, shall have voting rights equal to 66% of the total number of shares of Common Stock, plus the total number of shares of all other series of stock, issued and outstanding at the time of any vote of shareholders.

(b) All 6,600 of Series A Preferred Stock shall have the voting rights equal to 66% of the number of shares of Common Stock, plus the total number of shares of all other series of Stock, issued and outstanding at the time of any vote of shareholders, divided by the number of shares of Series A Preferred Stock which are issued and outstanding at the time of the vote.

Series B Dividend Shares- authorized 100 million shares of this convertible preferred with a redemption rate of 1:2 into common. Price point $1.00 per share; two preferred shares for every one common share. None are issued

Series C Convertible Preferred Shares - Authorized 10 million shares and carry at stated conversion of $5.00 per share and is 1:1 conversion into common. Reclassification issues will not be granted in the event of dilution that equates to a higher net asset value. None are issued

Series D Shares- This class of stock was established with the intention of being traded on foreign exchanges such as the Nikkei and the Dax. Through June 30, 2009, the Company had not yet obtained authorization to trade on any foreign exchanges. The total authorized number of Series D shares are 100,000,000. None are issued

Reverse stock split On December 30, 2012 the company authorized a 1:50 reverse stock split. Shares outstanding for all periods reported have been adjusted to reflect 1:50 reverse stock split.

EARNINGS PER SHARE

Basic earnings per share are computed by dividing earnings (losses) available to common stockholders by the weighted average of common shares outstanding during the period.