MEDICAL CANNABIS PAYMENT SOLUTIONS
A Nevada corporation
QUARTERLY DISCLOSURE STATEMENT
September 30, 2015

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

Medical Cannabis Payment Solutions, a Nevada corporation incorporated on May 17, 2013 as Medical Cannabis Payment Systems, is the product of a holding company reorganization completed in September, 2013 by Refill Energy, Inc. Refill Energy was a Nevada corporation incorporated on December 1, 2005, as the successor by merger on April 20, 2006 to WCollect.com, a Florida corporation incorporated on October 10, 1989. Until October 23, 2009, the issuer's name was Granite Energy, Inc.

Item 2. The address of the issuer's principal executive offices.

The issuer's principal office address is 109 E. 17th Street, Suite 4634, Cheyenne Wyoming 82001, and its telephone is (702) 706-7011. Our website is medicalcannabispaymentsolutions.com. We do not employ any public relations firm at this time.

Item 3. Security Information.

Trading Symbol: REFG
Exact title and class of securities outstanding: Common stock and Series A Convertible Preferred Stock
CUSIP:584502 10 8 for the common stock. The Series A Convertible Preferred Stock does not have a CUSIP number assigned.
Par or Stated Value: par value is $.0001 for both the Common and the Series A Convertible Preferred Stock
Total Shares authorized as of September 30, 2015: 490,000,000 shares of common stock and 10,000,000 shares of preferred stock, including 250,000 shares of Series A Convertible Preferred Stock
Total Shares outstanding as of September 30, 2015: 163,279,341 shares of common stock and 33,600 shares of Series A Convertible Preferred Stock.

Transfer Agent
Name: Action Stock Transfer Corporation; website is http://www.actionstocktransfer.com.
Address1: 2469 E. Fort Union Blvd., Suite 214
Address 2: Salt Lake City, Utah 84121
Address 3:
Phone: (801) 274-1088
Is the Transfer Agent registered under the Exchange Act? YES

List any restrictions on the transfer of security: None

Describe any trading suspensions issued by the SEC in the past 12 months: None.

Item 4. Issuance history.

On February 17, 2015, the Issuer issued warrants to purchase 1,000,000 shares of common stock for a price of $.04 per share to a consultant for purposes of marketing its software. The issuer also issued 22 million shares of common stock upon conversion of 9,600 shares of Series A Convertible Preferred Stock in the quarter ended June 30, 2015. In the nine months ended September 30, 2015, the Issuer sold 10,100,910 restricted shares of common stock to one investor for cash of $.0165 per share, and is expected to continue to sell 2,020,182 shares each month for that price through February 2016.

Item 5. Financial Statements.

The following financial statements are appended to the end of this Quarterly Report and, together with updated annual and interim information published hereafter, are incorporated herein by reference. All of our financial statements to date are unaudited:

Balance Sheets as of September 30, 2015 and December 31, 2014
Statements of Income for the nine months ended September 30, 2015 and 2014
Statements of Cash Flows for the nine months ended September 30, 2015 and 2014.
Notes to Financial Statements.

Since the Issuer effected a reverse merger in July 2013 and has declared a dividend to its shareholders of all of the common stock of its former subsidiary, Refill Energy, Inc. to its shareholders, the financial statements of the prior operations are not presented in this interim report.

Item 6. Describe the Issuer's Business, Products and Services.

Background and Summary

Medical Cannabis Payment Solutions, a Nevada corporation, was incorporated on May 17, 2013 and is the result of a holding company reorganization effected by Refill Energy, Inc., a Nevada corporation.

Information about our Business.

Since 1996, medicinal cannabis, commonly referred to as medical marijuana, has been legalized by 19 States; six of which have legalized it within the last four years. The Issuer is a provider of integrated supply and distribution technology mandated by many of these states, and the best solution for providers in all states. The Issuer is expanding the legitimate market for medicinal cannabis, and serving all market participants with an integrated, one-stop solution that will document and assure compliance with all

applicable regulations that producers and distributors must follow under their respective state laws.. Our S2S Seed-to-Sale integrated solution is intended to be a turn-key, management and compliance technology for growers, caregivers, and dispensaries in this rapidly expanding market.

S2S provides grow house tracking, inventory control, patient management, accounting and compliance services to the medical marijuana industry. Our Ghost mobile apps comprise a potent marketing tool for dispenaries. Since most medical marijuana regulations limit grows in accordance with the number of a dispensaries' patients, expanding the number of patients is critical to growth.

We also have developed a customized VOIP telephone system for the industry.

The Issuer also works with public officials and government agencies to expand the acceptance of medicinal cannabis, and the adoption of a legal framework where maximum market expansion is possible. The Issuer is also positioned to lead the entire market in payment and transaction services as a result of its fast-moving efforts to change the legal and financial landscape of the medicinal cannabis marketplace.

Since the reverse merger in July 2013, the Issuer has invested significant time and resources into product development, market research and brand strategy in preparation for the 2014 surge in state-legalized cannabis. This approach has put the company in a unique position to service the industry and emerging economy.

We have declared a dividend to our shareholders of our formerly wholly-owned subsidiary, Refill Energy, and intend to spin it off to our shareholders pending regulatory approval. In July, 2013, we formed a new Oklahoma subsidiary to hold these assets. Historically, Refill was engaged in the business of developing patent rights represented by patent application 12170421, Parallel Path, Downdraft Gasifier Apparatus and Method. which was assigned to Refill pursuant to an assignment recorded on October 20, 2011.

The Company filed a Form 10 with the Securities and Exchange Commission on January 14, 2000 under the name WCollect.com, engaged in selling fine art, sports memorabilia, and entertainment collectible products. To the knowledge of management, the Company has never been a “shell company” since filing the Form 10.

Our primary SIC code is 7371, Software Programming. We have no secondary SIC code or subsidiary as of September 30, 2015.

Item 7. Describe the Issuer’s Facilities.

We rent office space on a month to month basis in Cheyenne, Wyoming.

Item 8. Officer, Directors and Control Persons.

All of our officers and directors were appointed in July 2013.

Jeremy Roberts	Chief Executive and Financial Officer and Director
Tyler Young	Chief Technology Officer
Sean Hullinger	Corporate Counsel and Secretary

Jeremy Roberts has over 10 years' experience in brand management and strategic communications. He studied Spanish and political science at the University of Utah and then founded a marketing and strategic communications boutique. He later started a political campaign consultancy, and his clients have won every campaign to which he consulted.

Tyler Young holds a BSCS and an MBA, and taught software engineering at Neumont University. He has designed genomic and proteomic databases for leaders in healthcare informatics. Mr. Young's breadth and depth of experience sets him apart as an expert in software architecture and business process modeling.

Sean Hullinger has been an attorney in private practice in Utah since 2009, specializing in criminal defense, appellate practice, corporate law, and ethics. He as also a 2010 candidate for County Attorney in Utah County. Mr. Hullinger was prievioulsy an office in the Central Intelligence Agency and then continued his service as a senior intelligence analyst and program manager with SAIC, Inc., He received a BA from Old Dominion University in 1994 and a JD from the J. Reuben Clark Law School in 1997/

During the past five years, none of the above named officers and directors has been the subject of a conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses); 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; 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 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.

Advisory Board

We have an advisory board. The Advisory Board provides guidance and strategic decision-making for the rollout of payment solution for the medical marijuana industry.

Curt Bramble, appointed in February 2014, is a CPA and is the chairman of the Advisory Board. He was elected as Vice President of the National Conference of State Legislatures in August 2013. His NCSL activities include: Co-Chair of the NCSL

Standing Committees 2012-2013; State and Local Taxation Task Force, Immigration and the States Task Force, and the International Affairs Task Force. An elected state senator, he is a member of the American Institute of Certified Public Accountants and the Utah Association of Certified Public Accountants.

G. Richard Kasteler was appointed in April, 2014. Mr. Kasteler is the Chief Executive Officer of Insure-Rite, Inc. Based in Salt Lake City, Utah, Insure-Rite provides information technology services to state insurance regulators in determining motorists' insurance coverage, and provides real-time insurance coverage data to law enforcement officers during traffic stops. Insure-Rite's complex yet efficient real-time data management has drastically reduced the incidence of uninsured drivers in the markets where the company operates.

Gary Johnson, appointed in July 2014, was a two-term governor of New Mexico from 1995 to 2003, and was a candidate for President of the United States in the 2012 election. He has written extensively about governmental and regulatory issues. Prior to running for office, Johnson started his own mechanical contracting business, growing it from a one-person venture to a multimillion dollar enterprise with over 1,000 employees.

James P. "Jim" Gray was appointed in August, 2014. Mr. Gray served as a Judge Advocate General in the United States Navy, and was a Superior Court judge in Orange County, California until his retirement in 2009 after over 20 years on the bench of both the Superior Court and the Santa Ana, California municipal court. He has written numerous works and articles on drug policy and regulation, and has sat on the advisory board of the California Department of Alcohol and Drug Programs and the Alcohol Advisory Board to the Orange County (California) Board of Supervisors. In addition to being on the board of councilors of the University of Southern California Law School, Gray was the Libertarian candidate for Vice President of the United States in the 2012 election.

No other person beneficially owns more than 5% of the issuer's common stock.

The following table sets forth, as of the date of this disclosure statement, the outstanding common stock of the Company owned of record or beneficially by each person who owned of record, or was known by the Company to own beneficially, more than 5% of the Issuer's 163,279,341 shares of common stock issued and outstanding as of September 30, 2015, and the name and share holdings of each director and all of the executive officers and directors as a group:

Name of Stockholder	Number of Shares Owned	Percentage of Outstanding Common Stock
Jeremy Roberts (1)	60,000,000	36.7%
Sean Hullinger(1)(2)	2,000,000	1.3%
All executive officers and directors as a group (2 persons)	62,000,000	38.0%

(1) The address of this person is c/o the Company.
(2) Includes 2,000,000 shares issuable upon exercise of warrants.

Item 9. Third Party Providers.

1. Investment Banker

None

2. Promoters

None

3. Counsel

Jehu Hand, Esq., Hand & Hand, 34145 Pacific Coast Highway, Suite 379, Dana Point, California 92629. Telephone (949) 489-2400.

4. Accountant or Auditor

We have no outside accountant or auditor that has reviewed or audited our financial statements.

5. Public Relations Consultant(s)

None.

6. Investor Relations Consultant

None.

7. Any other advisor(s) that assisted, advised, prepared or provided information with respect to this disclosure statement - the information shall include the telephone number and email address of each advisor.

None.

Item 10. Issuer's Certifications.

I, Jeremy Roberts, certify that:

1. I have reviewed this Quarterly Disclosure Statement of Medical Cannabis Payment Solutions;
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.

November 12, 2015

/s/ Jeremy Roberts
Jeremy Roberts, President.

MEDICAL CANNABIS PAYMENT SOLUTIONS
BALANCE SHEETS

ASSETS

	September 30, 2015	December 31, 2014
Current Assets		
Cash in Bank	$ 78,358	$ 284,322
Total Current Assets	78,358	284,322
Furniture and Equipment, Net	2,947	3,727
TOTAL ASSETS	$ 81,305	$ 288,049

LIABILITIES & STOCKHOLDERS' EQUITY (DEFICIENCY)

Current Liabilities		
Promissory Notes	$ 137,500	$ 137,500
Accounts Payable and accrued expenses	14,349	10,224
Total Current Liabilities	151,849	147,724
Stockholder's Equity		
Preferred Stock - 10,000,000 shares authorized; Par value of $.0001 per share; 33,600 and 43,200 shares issued and outstanding	3	4
Common Stock - 490,000,000 shares authorized; Par value of $.0001 per share; 163,279,341 and 131,178,431 shares issued and outstanding	14,129	13,118
Additional Paid in Capital	682,545	516,891
Deficit accumulated during the development stage	(767,221)	(389,688)
Total Stockholders' Equity (Deficiency)	(70,544)	140,325
TOTAL LIABILITIES & STOCKHOLDER'S EQUITY	$ 81,305	$ 288,049

See notes to financial statements

MEDICAL CANNABIS PAYMENT SOLUTIONS
STATEMENTS OF OPERATIONS

	Nine Months Ended September 30, 2015	Nine Months Ended September 30, 2014
Revenues		
Sales	$ -	$ 5,000
Expenses		
Research and Development	-	25,521
General & Administrative Expenses	373,408	91,996
Net Loss from Operations	(373,408)	(112,517)
Other Income (Expense) - Interest Expense	(4,125)	(3,958)
Net Loss	$ (377,533)	$ (116,475)
Net Loss per Share	$ (0.00)	$ (0.00)
Weighted Average Shares Outstanding	142,067,143	104,467,828

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See notes to financial statements

MEDICAL CANNABIS PAYMENT SOLUTIONS
STATEMENTS OF CASH FLOWS

	Nine Months Ended September 30, 2015	Nine Months Ended September 30, 2014
Cash Flows from Operating Activities		
Net Loss	$ (377,533)	$ (116,475)
Adjustments to reconcile net loss to net cash provided by operating activities		
Depreciation	779	780
Increase (decrease) in accounts payable	--	1,500
Increase (decrease) in accrued interest	4,125	3,958
Net Cash Used by Operating Activities	(372,629)	(100,237)
Cash Flow from Investing Activities		
Purchase of furniture and equipment	-	-
Net Cash Used by Investing Activities	-	-
Cash Flow from Financing Activities		
Proceeds from notes payable	-	37,500
Proceeds from issuance of common stock	166,665	500,000
Adjustment for reverse merger	-	-
Issuance of shares for technology and equipment	-	-
Net Cash Provided by Financing Activities	166,665	537,500
Net Increase (Decrease) in Cash	(205,964)	427,263
Beginning Cash Balance	$ 284,322	$ 10,059
Ending Cash Balance	$ 78,358	$ 437,322

See notes to financial statements

MEDICAL CANNABIS PAYMENT SOLUTIONS
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Medical Cannabis Payment Solutions (formerly Medical Cannabis Payment Systems) was incorporated in the State of Nevada on May 17, 2013 and is the result of a reverse merger effected through a holding company reorganization with Refill Energy, Inc. Refill Energy formerly operated in the oil and gas exploration and production industry, with primary assets and operations in Nevada, Utah, Oklahoma and Texas and then until after the reverse merger, developed rights to gasifier technology. The shares of Refill Energy, Inc. have been set aside as a dividend to the Company's shareholders and Refill Energy, Inc. is no longer treated as a subsidiary.

Unaudited Financial Statements.- These financial statements have been prepared by management and have not been reviewed or audited by any outside accounting firm.

Fiscal Year - The Company's fiscal year-end is December 31.

Cash and Cash Equivalents - The Company considers all highly liquid debt investments purchased with a maturity of three months or less to be cash equivalents.

Basis of Presentation - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reported period. Actual results could differ from those estimates. Management further acknowledges that it is solely responsible for adopting sound accounting practices, establishing and maintaining a system of internal accounting control and preventing and detecting fraud. The Company's system of internal accounting control is designed to assure, among other items, that (1) recorded transactions are valid; (2) all valid transactions are recorded and (3) transactions are recorded in the period in a timely manner to produce financial statements which present fairly the financial condition, results of operations and cash flows of the company for the respective periods being presented.

Use of Estimates - The preparation of financial statements in accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. A change in managements' estimates or assumptions could have a material impact on the Company's financial condition and results of operations during the period in which such changes occurred.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES [Continued]

Actual results could differ from those estimates. The Company's financial statements reflect all adjustments that management believes are necessary for the fair presentation of their financial condition and results of operations for the periods presented.

Property, Plant and Equipment - Property and equipment are carried at cost. Expenditures for maintenance and repairs are charged against operations. Renewals and betterments that materially extend the life of the assets are capitalized. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts, and any resulting gain or loss is reflected in income for the period.

Depreciation is computed for financial statement purposes on a straight-line basis over estimated useful lives of the related assets. The estimated useful lives of depreciable assets are:

	Estimated Useful Lives
Office Equipment	5-10 years
Copier	5-7 years
Vehicles	5-10 years
Website / Software	3-5 years

For federal income tax purposes, depreciation is computed under the modified accelerated cost recovery system. For financial statements purposes, depreciation is computed under the straight-line method. Since the refinery and engineering investment has not yet been placed in service, no depreciation has commenced.

Advertising - Advertising expenses are recorded as general and administrative expenses when they are incurred. There was no advertising expense for the periods presented.

Research and Development - All research and development costs and software development costs are expensed as incurred. There was no research and development expense for the periods presented.

Income tax- We are subject to income taxes in the U.S. Significant judgment is required in evaluating our uncertain tax positions and determining our provision for income taxes. In accordance with FASB ASC Topic 740, "Income Taxes," we provide for the recognition of deferred tax assets if realization of such assets is more likely than not.

Non-Cash Equity Transactions - Shares of equity instruments issued for non-cash consideration are recorded at the fair value of the consideration received based on the market value of services to be rendered, or at the value of the stock given, considered in reference to contemporaneous cash sale of stock.

Fair Value Measurements - Effective beginning second quarter 2010, the FASB ASC Topic 825, Financial Instruments, requires disclosures about fair value of financial instruments in quarterly reports as well as in annual reports. For the Company, this statement applies to certain investments and long-term debt. Also, the FASB ASC Topic 820, Fair Value Measurements and Disclosures , clarifies the definition of fair value for financial reporting, establishes a framework for measuring fair value and requires additional disclosures about the use of fair value measurements.

Various inputs are considered when determining the value of the Company's investments and long-term debt. The inputs or methodologies used for valuing securities are not necessarily an indication of the risk associated with investing in these securities. These inputs are summarized in the three broad levels listed below.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES [Continued]

- Level 1 – observable market inputs that are unadjusted quoted prices for identical assets or liabilities in active markets.

- Level 2 – other significant observable inputs (including quoted prices for similar securities, interest rates, credit risk, etc.).

- Level 3 – significant unobservable inputs (including the Company's own assumptions in determining the fair value of investments).

The Company's adoption of FASB ASC Topic 825 did not have a material impact on the Company's consolidated financial statements.

The carrying value of financial assets and liabilities recorded at fair value is measured on a recurring or nonrecurring basis. Financial assets and liabilities measured on a non-recurring basis are those that are adjusted to fair value when a significant event occurs. The Company had no financial assets or liabilities carried and measured on a nonrecurring basis during the reporting periods. Financial assets and liabilities measured on a recurring basis are those that are adjusted to fair value each time a financial statement is prepared. The Company had no financial assets and/or liabilities carried at fair value on a recurring basis at December 31, 2012.

The availability of inputs observable in the market varies from instrument to instrument and depends on a variety of factors including the type of instrument, whether the instrument is actively traded, and other characteristics particular to the transaction. For many financial instruments, pricing inputs are readily observable in the market, the valuation methodology used is widely accepted by market participants, and the valuation does not require significant management discretion. For other financial instruments, pricing inputs are less observable in the market and may require management judgment. As of December 31, 2012, the Company had no assets other than cash, fixed assets.

Basic and diluted earnings per share - Basic earnings per share are based on the weighted-average number of shares of common stock outstanding. Diluted Earnings per share is based on the weighted-average number of shares of common stock outstanding adjusted for the effects of common stock that may be issued as a result of the following types of potentially dilutive instruments:

- Warrants,

- Employee stock options, and

- Other equity awards, which include long-term incentive awards.

The FASB ASC Topic 260, Earnings Per Share, requires the Company to include additional shares in the computation of earnings per share, assuming dilution.

Diluted earnings per share is based on the assumption that all dilutive options were converted or exercised. Dilution is computed by applying the treasury stock method. Under this method, options are assumed to be exercised at the time of issuance, and as if funds obtained thereby were used to purchase common stock at the average market price during the period.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES [Continued]

Basic and diluted earnings per share are the same as there were no potentially dilutive instruments for the period presented.

Concentrations, Risks, and Uncertainties - The Company did not have a concentration of business with suppliers or customers constituting greater than 10% of the Company's gross sales during the period presented.

Stock Based Compensation - For purposes of determining the variables used in the calculation of stock compensation expense under the provisions of FASB ASC Topic 505, "Equity" and FASB ASC Topic 718, "Compensation — Stock Compensation," we perform an analysis of current market data and historical company data to calculate an estimate of implied volatility, the expected term of the option and the expected forfeiture rate. With the exception of the expected forfeiture rate, which is not an input, we use these estimates as variables in the Black-Scholes option pricing model. Depending upon the number of stock options granted, any fluctuations in these calculations could have a material effect on the results presented in our Consolidated Statement of Income. In addition, any differences between estimated forfeitures and actual forfeitures could also have a material impact on our financial statements.

NOTE 2 - RECENTLY ENACTED ACCOUNTING STANDARDS

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2014-09, Revenue from Contracts with Customers. ASU 2014-09 is a comprehensive revenue recognition standard that will supersede nearly all existing revenue recognition guidance under current U.S. GAAP and replace it with a principle based approach for determining revenue recognition. ASU 2014-09 will require that companies recognize revenue based on the value of transferred goods or services as they occur in the contract. The ASU also will require additional disclosure about the nature, amount, timing and uncertainty of revenue and cash flows arising from customer contracts, including significant judgments and changes in judgments and assets recognized from costs incurred to obtain or fulfill a contract. ASU 2014-09 is effective for interim and annual periods beginning after December 15, 2016, however, the FASB has proposed a one-year deferral. Early adoption is not permitted, and either full retrospective adoption or modified retrospective adoption is permitted. The Company is in the process of evaluating the impact of ASU 2014-09 on the Company's financial statements and disclosures.

In August 2014, the FASB issued ASU No. 2014-15 (ASU 2014-15), *Disclosure of Uncertainties about an Entity's Ability to Continue as a Going Concern*, which provides guidance on determining when and how to disclose going-concern uncertainties in the financial statements. The new standard requires management to perform interim and annual assessments of an entity's ability to continue as a going concern within one year of the date the financial statements are issued. An entity must provide certain disclosures if conditions or events raise substantial doubt about the entity's ability to continue as a going concern. The ASU applies to all entities and is effective for annual periods ending after December 15, 2016, and interim periods thereafter, with early adoption permitted. The Company is currently evaluating the impact the adoption of ASU 2014-15 on the Company's financial statement presentation and disclosures.

In February, 2015, the FASB issued ASU No. 2015-02 (ASU 2015-02), *Consolidation (Topic 810): Amendments to the Consolidation Analysis.* ASU 2015-02 provides guidance on the consolidation evaluation for reporting organizations that are required to evaluate whether they should consolidate certain legal entities such as limited partnerships, limited liability corporations, and securitization structures (collateralized debt obligations, collateralized loan obligations, and mortgage-backed security transactions). ASU 2015-02 is effective for periods beginning after December 15, 2015. Early adoption is permitted. The adoption of ASU 2015-02 is not expected to have a material effect on the Company's consolidated financial statements.

Other recent accounting pronouncements issued by the FASB, including its Emerging Issues Task Force, the American Institute of Certified Public Accountants, and the Securities and Exchange Commission did not or are not believed by management to have a material impact on the Company's present or future consolidated financial statements.

NOTE 3 - GOING CONCERN

The Company's financial statements are prepared using accounting principles generally accepted in the United States of America applicable to a going concern, which contemplates the realization of assets and liquidation of liabilities in the normal course of business. However, the Company does not have significant cash or other current assets, nor does it have an established source of revenues sufficient to cover its operating costs and to allow it to continue as a going concern.

Under the going concern assumption, an entity is ordinarily viewed as continuing in business for the foreseeable future with neither the intention nor the necessity of liquidation, ceasing trading, or seeking protection from creditors pursuant to laws or regulations. Accordingly, assets and liabilities are recorded on the basis that the entity will be able to realize its assets and discharge its liabilities in the normal course of business.

The ability of the Company to continue as a going concern is dependent upon its ability to successfully accomplish its business plan and eventually attain profitable operations. The accompanying financial statements do not include any adjustments that may be necessary if the Company is unable to continue as a going concern.

During the next year, the Company's foreseeable cash requirements will relate to continual development of the operations of its business, maintaining its good standing and making the requisite filings with OTC Markets, and the payment of expenses associated with software development. The Company may experience a cash shortfall and be required to raise additional capital.

Historically, the Company has relied upon internally generated funds and funds from the sale of securities to finance its operations and growth. Management may raise additional capital through future public or private offerings of the Company's stock or through loans from private investors, although there can be no assurance that it will be able to obtain such financing. The Company's failure to do so could have a material and adverse affect upon its and its shareholders.

NOTE 4 – NOTE PAYABLE

The Company received a $35,000 loan at the end of the September 30, 2013 quarter due in one year and bearing interest at 4%, a $40,000 loan on the same terms on October 31, 2013, and also agreed to assume a $25,000 loan due April 12, 2014 bearing 5% interest which represented costs of the holding company reorganization. The Company received an additional $25,000 loan in February 2014, also bearing 4% and due in one year, and a loan of $12,500 at the end of the June 30, 2014 quarter on the same terms. The holders have agreed to extend the notes until December 31, 2015.

NOTE 5 - RELATED PARTY TRANSACTIONS

None.

NOTE 6 - CAPITAL STOCK AND SECURITIES

The Company has authorized 490 million shares of $.0001 par value common stock and 10 million shares of preferred stock. During the nine months ended September 30, 2015, there were 22,000,000 common shares issued on conversion of the preferred. During that period, there were 10,100,910 shares of common stock issued for cash of $.0165 per share.

NOTE 6 - CAPITAL STOCK AND SECURITIES [continued]

As a result there are 131,178,431 and 163,279,341 common shares outstanding as of December 31, 2014 and September 30, 2015. In addition, 67,400 shares of Series A Convertible Preferred Stock were surrendered and cancelled in the six months ended June 30, 2014. These shares were restricted from conversion and were owned by former management, but were inadvertently not canceled at the time of the change of control in July 2013.

The Company issued 12,500,000 warrants to purchase its common stock to nine employees and service consultants at a price of $.14 per share exercisable until December 18, 2015. This includes 1,000,000 warrants issued to the each of the two members of the Advisory Board and 2,000,000 to an officer. Warrants to purchase an additional 1,000,000 shares of common stock at $.04 per share were issued in February 2015 to a marketing consultant.

NOTE 7 - INCOME TAXES

The Company has available at September 30, 2015 unused operating loss carryforwards of approximately $767,000.

NOTE 8 –- LOSS PER SHARE

Net loss per share is computed by dividing the loss from operations available to common shareholders by the weighted average number of shares outstanding for the period.

Dilutive loss per share was not presented, as the Company had no common stock equivalent shares for all periods presented that would affect the computation of diluted loss per share.