Q1 2018 QUARTERLY REPORT

Pursuant to Rule 15c2-(11)(a)(5)

For

SCNA

SMART CANNABIS CORP.

For the Period Ending March 31, 2018

Dated: May 15, 2018

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SMART CANNABIS CORP.

QUARTERLY REPORT

All information contained in this Initial Information and Disclosure Statement has been compiled to fulfill the disclosure requirements of Rule 15c2-11 (a)(5) promulgated under the Securities and Exchange Act of 1934, as amended. The enumerated captions contained herein correspond to the sequential format as set forth in the rule.

No dealer, salesman or any other person has been authorized to give any information or to make any representations not contained herein in connection with the Issuer. Any representations not contained herein must not be relied upon as having been made or authorized by the Issuer.

Delivery of this information does not imply that the information contained herein is correct as of any time subsequent to the date of this Issuer Quarterly and/or Annual Report.

ITEM 1. THE EXACT NAME OF THE ISSUER AND ITS PREDECESSORS

The name of the Issuer is Smart Cannabis Corp.

The name of its predecessor is Zerez Holdings Corp., and prior to that, Definitive Rest Mattress Company. The equity interest, i.e. shares of stock were previously held in the name of Zerez Holdings., an Oklahoma corporation, prior to the Issuer completing a statutory reorganization pursuant to Section 1081(a) of the Oklahoma General Corporation Laws.

ITEM 2. ADDRESS OF THE ISSUER'S PRINCIPAL EXECUTIVE OFFICES

Company Headquarters:
3017 Douglas Blvd, Suite 300
Roseville, CA 95661

http://smartcannabis.com http://nextgen.farm http://sapinvestments.com

Investor Relations Firm:
None

ITEM 3. SECURITY INFORMATION

Trading symbol: The Company's trading symbol is SCNA.

The Company's CUSIP

The Company's CUSIP is 83186E101

Par or Stated Value: .00001

The Company's Common Stock has a par value of $0.00001. Each holder of Common Stock has full voting rights at the rate of one (1) vote for each share owned. There are no preemptive rights or cumulative rights. 440,000 shares of Preferred Stock have been issued, and each share has 5000 to 1 voting rights.

Shares Authorized:

As of March 31, 2018 the issuer has two classes of securities outstanding, Common Stock and Preferred Stock.

The Company is authorized to issue (10,000,000,000) shares of common stock, of which 5,896,659,739 with par value $0.00001 per share, are currently outstanding as of March 31, 2018.

The Company is authorized to issue fifty million (50,000,000) shares of Preferred Stock, par value $0.00001, of which there are 440,000 shares issued and outstanding.

Shares Outstanding:

As of December March 31, 2018:

Class	Shares Authorized	Shares Outstanding	Freely Tradable Shares (Float)	Shareholders of Record
Common	10,000,000,000	5,896,659,739	1,383,336,622	69
Preferred	50,000,000	440,000	0	2

Transfer Agent

Action Stock Transfer [1]

2469 E Fort Union Blvd., Suite 214 Salt Lake City, UT 841221

Tel: 801-274-1088 Fax: 801-274-1099 http://www.actionstocktransfer.com

[1] In February of 2014, the Company's Board of directors appointed Action Stock Transfer to act as the Company's transfer agent. Action Stock Transfer is registered under the Exchange Act.

Restrictions on the transfer of any security:

None

Describe any trading suspension orders issued by the SEC in the past 12 months: None

Primary and Secondary SIC Codes: Primary SIC Code: 6719

Issuers Fiscal Year End Date: The Issuer's fiscal year end is December 31.

ITEM 4. ISSUANCE HISTORY

Events by the Issuer Resulting in Changes in Total Outstanding Shares for the Past Two Fiscal Years.

To the best knowledge of the present management of the Company, the list identified below identifies all events, in chronological order, that resulted in changes in total shares outstanding by the Company (1) within the two year period ending on the last day of the Company's most recent fiscal year and (2) since the last day of the Company's most recent fiscal year.

(1) **During the year ended December 31, 2014,** a total of 380,500,000 shares of the Company's common stock were issued.

(2) **During the year ended December 31, 2015**, a total of 539,000,000 shares of the Company's common stock were issued.

(3) **During the year ended December 31, 2016**, a total of 2,597,971,582 shares of the Company's common stock were issued. A total of 578,647,278 shares were cancelled leaving the net shares issued in 2016 at 2,019,324,304. Details of the issuances and re-organization of shares is detailed below:

On February 2, 2016: Authorized Shares 1,025,000,000
Issued and Out Shares 962,586,210

On February 11, 2016 the company issued CEO, Juan Carlos Murga 200,000 DRMC Preferred Shares, as affiliate (director) and board member.

On February 11, 2016 the company issued Secretary, Claudia Lima 200,000 DRMC Preferred Shares, as affiliate (director) and board member.

On February 19, 2016 DRMC files Amendment to increase Authorized 10,000,000,000 Common and 50,000,000 Preferred Series.

On March 3, 2016 DRMC issued 4,000,000,000 of company common stock as debt payment of $40,000, detailed in company books and records to Juan Carlos Murga, this amount would be converted in voting common stock, this stock value changed to 4,000,000 after conversion ratio 100:1

On March 3, 2016 Share structure: Authorized Shares 10,000,000,000
Issued and Out Shares 4,962,586,210

On March 15 2016 the company issued 40,000 shares of preferred series stock to Pinnacle Projects as payment for consulting services at a value of $100,000.00.

Reverse Split Issuance Details April 12, 2016 100:1 Ratio

On April 12, 2016: Authorized Shares: 10,000,000,000
Issued and Out Shares: 49,625,865 Preferred Series: 440,000

Officer Compensation with Restricted Common Stock

On April 26, 2016, the Company issued 100,000,000 shares of its common stock to Juan Carlos Murga as debt payment detailed in company books and records, the debt shall be converted to one hundred million shares.

On April 26, 2016, the Company issued 50,000,000 shares of its common stock to Claudia Lima as debt payment detailed in company books and records, the debt shall be converted to fifty million shares.

Free Trading stock issued

On March 14, 2016, the Company issued 49,447,134 shares of its common stock as partial assignment, pursuant to a Convertible Promissory Note dated April 20, 2015, for the conversion of $35000 of debt owed by the Company, at a conversion price of $0.0001 per share

On June 29, 2016, the Company issued 75,586,853 shares of its common stock as partial assignment, pursuant to a Convertible Promissory Note dated July 28, 2014, for the conversion of $15000 of debt owed by the Company, at a conversion price of $0.0001 per share

On July 11, 2016, the Company issued 1,700,000,000 shares of its common stock as partial assignment, pursuant to a Convertible Promissory Note dated July 11, 2014, for the conversion of $15000 of debt owed by the Company, at a conversion price of $0.00001 per share

On August 5, 2016 the company requested the return of 40,000 preferred series shares from Pinnacle Projects, based on the term of the agreement which past the grace period of performance. These shares were returned to the company.

Note:
Company issued 8,302,755 free trading common shares that remain in the open market, these shares were issued prior to DRMC and ZRZH.

Officer Compensation with Restricted Common Stock

On July 18, 2016, the Company issued 2,500,000,000 shares of its common stock (**restricted**) to Juan Carlos Murga as compensation to hold the position of President. Removing Note Payable from company financials.

On July 18, 2016, the Company issued 1,500,000,000 shares of its common stock (**restricted**) to Claudia Lima as compensation to hold the position of Secretary. Removing Note Payable from company financials.

Other events related to stock issuances and consolidation in 2016:

On or before October 21, 2016 a number of the company's convertible promissory notes were consolidated, eliminated and converted into shares of common stock.

On or about October 21, 2016 the company issued 2 Billion Shares of its common restricted stock (John Taylor – 1 Billion) (Don Smith – 1 Billion) to acquire Next Generation Farming Inc.

As of December 31st 2016 Share structure:

- Authorized 10,000,000,000
- Outstanding 6,024,659,739
- Restricted 4,191,323,117
- F/T 1,833,336,622

Restricted (ZRZH)
4,150,000,000 issued to officers directors
41,323,117 issued by DRMC to officers prior to reverse (Control Block, Restricted Shares) 4,191,323,117

(4) During the year ended December 31, 2017, a total of 322,000,000 shares of the Company's common stock were issued to officers and company advisors as compensation for their services.

Officer Compensation with Restricted Common Stock

On November 28, 2017, the Company issued 165,000,000 shares of its common stock (**restricted**) to John Taylor as compensation to hold the position of President and CEO.

On November 28, 2017, the Company issued 52,000,000 shares of its common stock (**restricted**) to Don Smith as compensation to hold the position of Executive Vice President, and Secretary.

On November 28, 2017, the Company issued a grand total of 105,000,000 shares of its common stock (**restricted**) in various denominations to ten additional individuals as compensation for advisory and consulting services performed for the company for the period November 2016 thru November 2017.

As of December 31st 2017 Share structure:

- Authorized 10,000,000,000
- Outstanding 5,896,659,739
- Restricted 4,513,323,117
- F/T 1,383,336,622

(5) During the quarter ended March 31, 2018 there were no issuances or changes to the share structure.

ITEM 5. FINANCIAL STATEMENTS

Unaudited financial statements for the Company for the quarter ended March 31, 2018 are included herein. These financial statements were internally prepared by the management team of the company.

Smart Cannabis Corp
Consolidated Balance Sheet
As of March 31, 2018
Internally Prepared By Management

	Mar 31, 18	Mar 31, 17
ASSETS		
Current Assets		
Checking/Savings	129,436.94	66,878.36
Accounts Receivable	815,415.34	290,465.18
Other Current Assets	328,563.22	0.00
Total Current Assets	1,273,415.50	357,343.54
TOTAL ASSETS	**1,273,415.50**	**357,343.54**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	40,000.00	0.00
Total Accounts Payable	40,000.00	0.00
Other Current Liabilities		
CUSTOMER DEPOSITS	610.00	0.00
Loans Payable	145,000.00	0.00
Loans Payable Other	0.00	10,000.00
Sales Tax Payable	6,398.22	11,544.99
Total Other Current Liabilities	152,008.22	21,544.99
Total Current Liabilities	192,008.22	21,544.99
Long Term Liabilities	348,292.00	348,292.00
Total Liabilities	540,300.22	369,836.99
Equity		
Additional Paid in Capital	2,046,863.76	0.00
Capital Stock	58,966.60	60,246.00
Opening Balance Equity	0.00	-408,538.00
Preferred Stock	4.40	0.00
Retained Earnings	-1,522,275.18	44,844.76
Net Income	149,555.70	290,953.79
Total Equity	733,115.28	-12,493.45
TOTAL LIABILITIES & EQUITY	**1,273,415.50**	**357,343.54**

Smart Cannabis Corp

Consolidated Income Statement

January 1 - March 31, 2018

Internally Prepared By Management

	Jan - Mar 18	Jan - Mar 17
Ordinary Income/Expense		
Income		
Income	284,887.68	553,770.76
Total Income	284,887.68	553,770.76
Cost of Goods Sold	71,201.39	237,706.24
Gross Profit	213,686.29	316,064.52
Expense		
Advertising and Promotion	10,448.00	6,000.00
Automobile Expense	2,029.38	386.65
Bank Service Charges	102.00	636.24
Computer and Internet Expenses	2,123.26	2,500.00
Dues and Subscriptions	789.92	2,612.00
Insurance Expense	0.00	127.66
Kitchen Expense	0.00	105.06
Legal and Professional	5,000.00	0.00
Legal Fees	0.00	3,000.00
Licenses	0.00	350.00
Meals and Entertainment	979.15	223.21
Office Supplies	112.28	265.19
Outside Services	26,128.42	2,000.00
Parking and Tolls	34.00	0.00
Postage and Delivery	1,242.44	0.00
Rent Expense	4,401.15	0.00
Repairs and Maintenance	6,413.24	0.00
Tax and License Fees	2,404.48	0.00
Telephone Expense	325.72	0.00
Travel Expense	1,597.15	6,904.72
Total Expense	64,130.59	25,110.73
Net Ordinary Income	149,555.70	290,953.79
Net Income	**149,555.70**	**290,953.79**

Smart Cannabis Corp
Statement of Cash Flows
January 1 - March 31, 2018
Internally Prepared By Management

	Jan - Mar 18
OPERATING ACTIVITIES	
Net Income	149,555.70
Adjustments to reconcile Net Income to net cash provided by operations:	
Accounts Receivable	-174,707.74
Inventory Asset	-119,051.28
CUSTOMER DEPOSITS	-283,292.97
Loans Payable	100,000.00
Sales Tax Payable	6,398.22
Net cash provided by Operating Activities	-321,098.07
Net cash increase for period	-321,098.07
Cash at beginning of period	450,535.01
Cash at end of period	**129,436.94**

Smart Cannabis Corp.
Notes to Financial Statements
For the period ended March 31, 2018
Internally Prepared By Management

Revenue Results for Q1, 2018

The Company reported $284,888 in revenue for the first quarter of 2018 compared to $553,771 for the same period in 2017.

Notes Related to Revenue Results

Next Generation Farming Inc., contributed all of the company's revenues through sales of products, consulting and installation services, and subscription services. The company believes that first quarter revenues were lower due to the seasonal nature of the business, accompanied by an extremely wet winter season in its primary market of Northern California.

Inventory & Costs of Goods Sold

The company maintains a minimum amount of inventory as it relies on a just in time manufacturing system to produce its products. In the first quarter of 2018 the company completed a refund transaction and took back approximately $203,000 in sellable inventory. In addition, the company acquired and manufactured approximately $125,000 in additional sellable inventory in anticipation of orders forthcoming in the second quarter of 2018.

The company relies upon several contractors to prepare job sites and install the automated greenhouse systems that the company sells. The company has supplier agreements with all of its strategic sub-contractors and is confident in its ability to meet ongoing customer requirements.

The company signed a strategic manufacturing agreement with a Northern California company in the first quarter, and made the necessary investments to set up two in-house manufacturing lines for certain components. The company considered this a mission critical decision due to continued delivery problems from key suppliers. The newly operating manufacturing capacity has reduced delivery times, increased production and sales capacity and increased profit margins by more than 100% on certain components. As of March 31, 2018, the company's manufacturing capacity is approximately $500 million per year and delivery times are 4-6 weeks faster than any identified market competitor.

Accounts Receivable

Company accounts receivable are derived from current customer invoice balances on current sales.

Summary of Significant Accounting Principles

Basis of Presentation and Principles of Consolidation

These financial statements are prepared in conformity with accounting principles generally accepted in the United States and are presented in US dollars, unless otherwise notes. The Company's fiscal year end is December 31.

Use of Estimates

The preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, 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. The Company bases its estimates on historical experience, management expectations for future performance, and other assumptions as appropriate. The Company re-evaluates its estimates on an ongoing basis. Actual results may vary from those estimates.

Recent Accounting Pronouncements

The Company has implemented all new accounting pronouncements that are in effect and that may impact its financial statements and does not believe that there are any other new accounting pronouncements that have been issued that might have a material impact on its financial statements.

Property and Equipment

Property and equipment are carried at cost. Depreciation of property and equipment is provided using the straight-line method for financial reporting purposes at rates based on the following estimated useful lives: 5-7 years

Promissory Note(s) Payable

Reflected in the 2016 Annual report, the company took several steps to consolidate its liabilities and notes payable. As of year ending 2015, the company reported $736,435 in outstanding liabilities and notes payable. As of year ending 2016, the company reported $302,995 in notes payable. As of March 31, 2018, convertible and non convertible promissory notes payable are $348,292, and $145,000 respectively. This amount includes a disputed note in the amount of $25,000 that the company has filed legal action to resolve.

Revenue Recognition

Revenue is recognized in accordance with SEC Staff Accounting Bulletin No. 101, "Revenue Recognition in Financial Statements". The Company recognizes revenue when the significant risks and rewards of ownership have been transferred to the customer pursuant to applicable laws and regulations, including factors such as when there has been evidence of a sales arrangement, delivery has occurred, or service have been rendered, the price to the buyer is fixed or determinable.

Going Concern

The Company's concern is to increase revenue and profits and pursue business opportunities to maximize shareholder value.

Other Notes to Financial Statements

The company's FINRA review was completed and the company's name and symbol change became effective September 5, 2017.

END NOTES TO FINANCIALS

ITEM 6. ISSUER'S BUSINESS, PRODUCTS, AND SERVICES

Date of Incorporation and Corporate History

The Company was incorporated in the State of Georgia on August 2, 2005 under the name Nano FM, Inc. On August 24, 2005, Nano FM, Inc. filed Articles of Amendment with the Secretary of State of Georgia changing its corporate name to Crescent Hill Capital Corporation ("CHCC").

On November 5, 2013, CHCC implemented a domicile change from Georgia to Oklahoma by merging into Crescent Hill Capital Corporation, an Oklahoma corporation. On November 5, 2013, CHCC completed the domicile change from Georgia to Oklahoma by filing a Certificate of Merger with the Oklahoma Secretary of State.

On November 5, 2013, the Company underwent a Statutory A Reorganization in compliance with Section 368(a)(1)(B) of the Internal Revenue Code of 1986, as amended, and pursuant to Section 1081(g) of the Oklahoma General Corporation Act, as a tax-free reorganization. Pursuant to the reorganization, on November 5, 2013, CHCC caused Definitive Rest Mattress Company ("Definitive Rest (OK)") to be incorporated in the state of Oklahoma, as a direct wholly-owned subsidiary. Concurrently, Definitive Rest (OK) caused Crescent Hill Capital Merger Corp. ("CHCMC (OK)") to be incorporated, as a direct wholly-owned subsidiary. Under the terms of the Reorganization, Crescent Hill Capital Corporation was merged with and into CHCMC (OK). Upon consummation of the Reorganization, Definitive Rest (OK) was the surviving corporation, and Crescent Hill Capital Corporation ceased to exist. Additionally, each issued and outstanding equity of Crescent Hill was exchanged for an equivalent equity of Definitive Rest (OK) on a one for one basis. The issued and outstanding shares of Definitive Rest (OK) have the same designations, rights, powers and preferences, and qualifications, limitations and restrictions as the equities of Crescent Hill being converted. The existing shares of CHCMC (OK) were cancelled on November 5, 2013.

On November 5, 2013, Definitive Rest Mattress Company, a California corporation, and the owners of 100% of its issued and outstanding stock, and Definitive Rest (OK), entered into a Share Exchange Agreement, wherein all the shares of Definitive Rest (CA) were exchanged for 45,780,000 restricted shares of Definitive Rest (OK). As a part of the transaction, the shareholders of Definitive Rest (CA) acquired a controlling interest in the Company. For accounting purposes, the transaction is accounted for as a recapitalization of Definitive Rest (CA) pursuant to which Definitive Rest (CA) is treated as the surviving and continuing entity although Definitive Rest (OK) is the legal acquirer rather than a reverse acquisition. Accordingly, the Company's historical financial statements are those of Definitive Rest (CA) immediately following the consummation of the acquisition. Definitive Rest (OK) concurrently determined and that its ownership of CHCMC (OK) was of no further value and returned the newly issued shares evidencing its ownership in CHCMC (OK) to the Board of Directors of CHCMC (OK) for cancellation. Definitive Rest (OK) has no ownership, interests, or control over CHCMC (OK) and never managed, controlled or capitalized CHCMC (OK).

On February 28, 2014, the Company filed Articles of Amendment with the State of Oklahoma to increase the authorized capital stock of the Company from 200,000,000 shares of common stock to 975,000,000 shares of common stock. Thus, the Company now has 1,025,000,000 total shares authorized; 975,000,000 shares of common stock, par value $0.00001 and 50,000,000 shares of preferred stock.

On December 31st 2014 Definitive Rest Mattress Company officially closed all operations, announcing the company's new direction and new corporate name by the end of the second quarter 2015.

On April 12, 2016, the Company was approved for a reverse split, name change and new ticker symbol at a 100:1 ratio with Finra. The company also filed an Amendment with the State of Oklahoma to increase the authorized capital stock of the Company from 1,025,000,000 shares of common stock to 10,000,000,000 shares of common stock. Thus, the Company now has 10,000,000,000 total shares authorized, par value 0.00001 and 50,000,000 shares of preferred stock par value .00001

In October, 2016, after closing the 3rd quarter, but prior to filing of the Q3 2016 financials, the company and its officers entered an agreement to sell majority control. On October 21, 2016 the transaction completed and new majority owners and officers took over operations of the company. All financial statements provided in the September 30, 2016 report were provided by previous management and the new majority owners and officers were indemnified and held harmless for all previous actions and reports of the company and its officers prior to the purchase.

The company majority control block changed hands on October 21, 2016 and new management took over. The company acquired Next Generation Farming, Inc., a Nevada Corporation also registered in California, which operates as a wholly owned subsidiary.

In approximately April 2017, the company filed documents with FINRA for name and symbol change approval. Such approval was granted and became active on September 5, 2017. The company name was changed to Smart Cannabis Corp, (OTC:SCNA), an Oklahoma Corporation, also registered in California.

Business Operations

The Company has maintained its public disclosure on OTC Markets by remaining current in its reporting obligations. Corporately, SCNA has also amended its Articles of Incorporation and Corporate Bylaws to create various series of Anti-Dilutive Convertible Preferred Shares to protect its majority stakeholders.

The company Executive offices are located in Roseville, California and manufacturing, assembly, and demonstration facilities in Lincoln California. For more information about the company, its management and its products, please visit http://nextgen.farm, http://smartcannabis.com or see the social media pages listed below.

SOCIAL MEDIA CHANNELS:

https://www.facebook.com/ngfarming/
https://twitter.com/ngfarming
https://www.instagram.com/ngfarming/

Nature of Operations and Business Activity

<u>Business Activity</u>

The company's target market for its advanced automated greenhouse systems are commercial cultivators and processors for the explosive cannabis market. In addition, the company's product lines are ideally suited for transitional organic agriculture producers, specifically food, specifically vegetables and leafy greens. The company's business plan is to promote the sales of products and services through its subsidiary Next Generation Farming Inc., and to pursue other business opportunities in these market segments by introducing its own intellectual property inventions, strategic alliances, and by making key acquisitions that provide the company revenue and strategic positioning to be a highly respected and dominating company in its target markets.

The company has established a successful track record as a world class turnkey supplier of automated greenhouse facilities and automation control systems having sold and completed over 35 projects in its first 14 months of business. In addition, the company introduced and started selling its SMARTAPP automation software by subscription in the fall of 2017. The demonstration version of this product is available for free download in the Apple App Store.

Presently the company is growing through its own sales leads, referrals and strategic alliances with companies that can successfully distribute its products to other states. The company is also expanding its product line to address the demand for larger cultivation and automation systems. There is a substantial increase in sales proposals and future business potential since California started issuing larger scale licenses in January 2018. Finally, the company has future business plans for 2018 - 2020 that will exponentially expand its business into other areas of the cannabis marketplace.

ITEM 7. OFFICERS, DIRECTORS, AND CONTROL PERSONS

A. Officers and Directors

John P. Taylor President, Chief Executive Officer, and Director

Donald D. Smith Vice President, Chief Operating Officer and Director

[1]Involvement in Certain Legal Proceedings

None of the officers, directors, promoters or control persons of the Issuer have been involved in the past five (5) years in any of the following:

(1) A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and minor offenses);

(2) The entry of an order, judgment, or decree, not subsequently reverse, 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 bank activities;

(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

(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.

C. Beneficial Shareholders

The name, address and shareholdings of all persons beneficially owning more than ten percent (10%) of any class of the Company's equity securities and officers and directors of the Company as of March 31, 2018 based on 5,896,659,739 shares issued and outstanding, are:

	Common Directly Owned	Appx% of Ownership
John P. Taylor (issuance order at transfer agent)	1,000,000,000	18%
Donald D. Smith (issuance order at transfer agent)	1,000,000,000	18%

	Preferred Directly Owned	
John P. Taylor	400,000	90%
Donald D. Smith	40,000	10%

ITEM 8. THIRD PARTY PROVIDERS

Legal Counsel
Austin Legal Group
3990 Old Town Ave # A112, San Diego, CA 92110
(619) 924-9600

Accountant or Auditor None

Investor Relations Consultant:
None

Other Advisors:

ITEM 9. ISSUER CERTIFICATION

I, John P. Taylor, President and Chief Executive Officer, certify that:

1. I have reviewed this annual disclosure statement of Smart Cannabis Corp.

2. Based on my knowledge, this disclosure statement does not contain any untrue statement of 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.

Date: March 31, 2018

Signature: /s/ *John P. Taylor*
Title: President and Chief Executive Officer