REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the shareholders and the board of directors of 24/7 Kid Doc, Inc.

Opinion on the Financial Statements

We have audited the accompanying balance sheets of 24/7 Kid Doc, Inc. (the "Company") as of December 31, 2018 and 2017, the related statements of operations, stockholders' equity (deficit), and cash flows for the years then ended, and the related notes (collectively referred to as the "financial statements"). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2018 and 2017, and the results of its operations and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States.

Basis for Opinion

These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audit. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) ("PCAOB") and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audit in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud.

Our audit included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audit also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

Substantial Doubt about the Company’s Ability to Continue as a Going Concern

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 1 to the financial statements, the Company’s minimal activities raise substantial doubt about its ability to continue as a going concern. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

/s/ BF Borgers CPA PC
BF Borgers CPA PC

We have served as the Company's auditor since 2018
Lakewood, CO
March 29, 2019

24/7 KID DOC, INC.
BALANCE SHEETS
AS OF DECEMBER 31, 2018 and 2017

	2018	2017
ASSETS		
Current assets:		
Cash and cash equivalents	$ 76,286	$ 10,139
Cash in attorney trust accounts	11,834	-
Total current assets	88,120	10,139
Property and equipment, at cost, net	902	1,190
	$ 89,022	$ 11,329
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)		
Current liabilities:		
Accrued expenses	$ 17,500	$ 60,000
Notes payable	117,199	-
Advances from shareholders	-	52,582
Total current liabilities	134,699	112,582
Stockholders' equity (deficit):		
Preferred stock, $.0001 par value, 5,000,000 shares authorized, 1,000,000 and -0- issued and outstanding	100	-
Common stock, $.0001 par value, 200,000,000 shares authorized; 51,810,502 and 50,810,502 shares issued and 51,015,155 and 50,138,852 outstanding	5,081	4,981
Additional paid-in capital	8,451,408	8,332,905
Treasury stock, 795,347 and 671,650 shares at cost	(40,773)	(39,009)
Accumulated (deficit)	(8,461,493)	(8,400,130)
Total stockholders' equity (deficit)	(45,677)	(101,253)
	$ 89,022	$ 11,329

See accompanying notes to financial statements.

24/7 KID DOC, INC.
STATEMENTS OF OPERATIONS
FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017

	2018	2017
Operating expenses:		
General and administrative expenses	$ 60,505	$ 88,611
Total operating expenses	60,505	88,611
Loss	(60,505)	(88,611)
Other income (expense):		
Other income	1,404	-
Interest expense	(2,262)	(1,500)
	(858)	(1,500)
Net loss	$ (61,363)	$ (90,111)
Per share information:		
Basic and diluted (loss) per share	$ (0.00)	$ (0.00)
Weighted average shares outstanding:		
Preferred	$ 304,110	$ -
Common	$ 50,287,214	$ 48,129,183

See accompanying notes to financial statements.

24/7 KID DOC, INC.
STATEMENTS OF STOCKHOLDERS' EQUITY (DEFICIT)
FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017

	Preferred Shares	Common Shares	Preferred Stock Amount	Common Stock Amount	Additional Paid-in Capital	Treasury Shares	Stock Amount	Accumulated (Deficit)	Total
Balance December 31, 2016	$ -	$48,110,502	$ -	$ 4,811	$ 8,316,075	$ 671,650	$ (39,009)	$ (8,310,109)	$ (28,142)
Stock purchased		1,700,00	-	170	16,830	-	-	-	17,000
Net loss for the year ended December 31, 2017	-	-	-	-	-	-	-	(90,111)	(90,111)
Balance December 31, 2017	-	49,810,502	-	4,981	8,332,905	671,650	(39,009)	(8,400,130)	(101,253)
Stock purchased	-	1,000,000		100	4,900	-	-	-	5,000
Stock exchanged for compensation	1,000,000		100		39,900	-	-	-	40,000
Shareholder notes forgiven	-	-	-	-	53,703	-	-	-	53,703
Accrued compensation forgiven	-	-	-	-	20,000	-	-	-	20,000
Treasury stock purchased	-	-	-	-	-	-	(1,764)	-	(1,764)
Net loss for the year ended December 31, 2018	-	-	-	-	-	-	-	(61,363)	(61,363)
Balances December 31, 2018	$1,000,000	$50,810,502	$ 100	$ 5,081	$ 8,451,408	$ 671,650	$ (40,773)	$ (8,461,493)	$ (45,677)

See accompanying notes to financial statements.

24/7 KID DOC, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017

	2018	2017
Cash flows from operating activities:	$ (61,363)	$ (90,111)
Net loss		
Adjustments to reconcile net loss to net cash used in operating activities:		
Depreciation	287	287
Interest added to shareholder loans	1,121	1,500
Interest added to notes payable	1,140	-
Stock compensation for consultant	-	-
Changes in assets and liabilities:		
Accounts payable and accrued expenses	17,500	60,000
Increase in cash in attorney trust account	(11,834)	-
Total adjustments	8,215	61,787
Net cash used in operating activities	(53,148)	(28,324)
Cash flows from financing activities:		
Repayment of shareholder advance	-	(18,574)
Proceeds from notes payable	116,059	-
Proceeds from sale of stock	5,000	-
Purchase of treasury stock	(1,764)	17,000
Net cash provided by (used) in financing activities	119,295	(1,574)
Net increase (decrease) in cash	66,147	(29,898)
Cash and cash equivalents, beginning	10,139	40,037
Cash and cash equivalents, ending	$ 76,286	$ 10,139
Supplemental cash flow information:		
Cash paid for interest	$ -	$ -
Cash paid for income taxes	$ -	$ -
Non-cash and investing activities:		
Conversion of accrued officer compensation to preferred stock	$ 40,000	$ -
Shareholder loans forgiven	$ 53,703	$ -
Accrued officer compensation forgiven	$ 15,000	$ -

See accompanying notes to financial statements.

24/7 Kid Doc, Inc.
Notes to Financial Statements
December 31, 2018 and 2017

Note 1. Organization, Significant Accounting Policies and Liquidity

24/7 Kid Doc, Inc. (referred to as "we", "us", "our" or the "Company") was incorporated in Florida on November 24, 1998. The Company formerly offered a "NASCAR" type racing school to the public. The Company owned numerous "NASCAR" type racecars and had secured several racetrack locations at which it offered these services at various dates during the year.

Beginning in January of 2016 the Company began providing telemedicine and equipment and services to schools in the Southeast United States.

Going Concern

Our accompanying financial statements contemplate the realization of assets and liquidation of liabilities in the normal course of business. We have suffered recurring losses from operations and have stockholder and working capital deficits at December 31, 2018. Our primary liabilities as of 12/31/18 consist of short term notes payable that are due in 2019. We recognize we will ultimately either need to increase revenues and/or raise additional debt or equity capital to sustain our operations. We plan to continue close monitoring of general and administrative expenses in 2019, and may seek to reduce such expenses and we are also investigating the possibility of investing in an alternative business model. Absent our ability to be successful in such endeavors, we may seek to raise capital from existing shareholders. While we believe we will generate adequate cash to meet our commitments in 2019, there can be no assurance that our beliefs will come to fruition in which case we would most likely have continuing as a going concern. The accompanying financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts or the amounts and classification of liabilities that might be necessary should we be unable to continue as a going concern

Revenue Recognition

The Company recognizes revenue from the sale of products and services in accordance with ASC 606,"*Revenue Recognition*" following the five steps procedure:

Step 1: Identify the contract(s) with customers
Step 2: Identify the performance obligations in the contract
Step 3: Determine the transaction price
Step 4: Allocate the transaction price to performance obligations
Step 5: Recognize revenue when the entity satisfies a performance obligation

The Company recognizes revenue when it satisfies its obligation by transferring control of the good or service to the customer. A performance obligation is satisfied over time if one of the following criteria are met:

a. the customer simultaneously receives and consumes the benefits as the entity performs;

b. the entity's performance creates or enhances an asset that the customer controls as the asset is created or enhanced; or

c. the entity's performance does not create an asset with an alternative use to the entity, and the entity has an enforceable right to payment for performance completed to date.

Cost of services include all expenses directly incurred to generate revenue, which include costs such as products purchases, processing fees, chargebacks and disputes, and shipping costs.

Statements of Cash Flows

For purposes of the statements of cash flows, we consider all highly liquid instruments purchased with a maturity of three months or less to be cash equivalents.

Accounts Receivable

Accounts receivable are stated at estimated net realizable value. Accounts receivable are comprised of balances due from customer, net of estimated allowances for uncollectible accounts. In determining collectability, historical trends are evaluated and specific issues are reviewed to arrive at appropriate allowances. There was no allowance at December 31, 2018 and 2017.

Property and Equipment

Property and equipment are recorded at cost and are depreciated using the straight-line method over the estimated useful lives of the respective assets, ranging from 3 to 10 years. Major additions are capitalized, while minor additions and maintenance and repairs, which do not extend the useful life of an asset, are expensed as incurred.

Long Lived Assets

We review our long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. An impairment loss would be recognized when estimated future cash flows expected to result from the use of the asset and its eventual disposition is less than its carrying amount. No such impairment losses have been identified by the Company for the years ended December 31, 2018 and 2017.

Use of Estimates

The preparation of the Company's financial statements in conformity with accounting principles generally accepted in the United States of America requires us to make certain 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. The reported amounts of revenues and expenses may be affected by the estimates management is required to make. Actual results could differ from those estimates.

Advertising Costs

Advertising costs are charged to operations when the advertising first takes place. Advertising costs charged to operations were $-0- and $4,902 for the years ended December 31, 2018 and 2017, respectively.

Fair Value of Financial Instruments

At December 31, 2018, our short-term financial instruments consist primarily of cash, accrued expenses and short-term notes payable. The carrying amounts of these financial instruments approximate fair value because of their short-term maturities. We also believe the carrying values of our note payable obligations approximates its fair value because the terms on such obligation approximate the terms at which similar obligations could currently be negotiated.

We do not hold or issue financial instruments for trading purposes nor do we hold or issue interest rate or leveraged derivative financial instruments.

Segment Information

The Company follows Financial Accounting Standards Board (FASB) ASC 280-10, Segment Reporting. Under ASC 280-10, certain information is disclosed based on the way management organizes financial information for making operating decisions and assessing performance. We currently operate in a single segment and will evaluate additional segment disclosure requirements if we expand our operations.

Income Taxes

We compute income taxes in accordance with FASB ASC Topic 740, Income Taxes. Under ASC-740, deferred tax assets and liabilities are computed based upon the difference between the financial statement and income tax basis of assets and liabilities using the enacted marginal tax rate applicable when the related asset or liability is expected to be realized or settled. Deferred income tax expenses or benefits are based on the changes in the asset or liability each period. Also, the effect on deferred taxes of a change in tax rates is recognized in income in the period that included the enactment date. If available evidence suggests that it is more likely than not that some portion or all of the deferred tax assets will not be realized, a valuation allowance is required to reduce the deferred tax assets to the amount that is more likely than not to be realized. Future changes in such valuation allowance are included in the provision for deferred income taxes in the period of change.

We follow guidance in FASB ASC Topic 740-10, Accounting for Uncertainty in Income Taxes, which prescribes a recognition threshold and a measurement attribute for the financial statement recognition and measurement of tax positions taken or expected to be taken in a tax return. For those benefits to be recognized, a tax position must be more-likely-than-not to be sustained upon examination by taxing authorities. The amount recognized is measured as the largest amount of benefit that is greater than 50 percent likely of being realized upon ultimate settlement.

We do not believe we have taken any uncertain tax positions on any of our open income tax returns filed through the year ended December 31, 2018. Our methods of tax accounting are based on established income tax principles in the Internal Revenue Code and are properly calculated and reflected within our income tax returns. Due to the carryforwards of net operating losses, all of our federal and state income tax returns remain subject to audit.

Stock-Based Compensation

We recognize stock based compensation in accordance with FASB ASC 718, Stock Compensation. ASC 718 requires that the cost resulting from all share-based transactions be recorded in the financial statements. It establishes fair value as the measurement objective in accounting for share-based payment arrangements and requires all entities to apply a fair-value-based measurement in accounting for share-based payment transactions with employees. The Statement also establishes fair value as the measurement objective for transactions in which an entity acquires goods or services from non-employees in share-based payment transactions.

Net Loss Per Common Share

We calculate net loss per share in accordance with ASC Topic 260, Earnings per Share. Basic loss per share is calculated by dividing net loss by the weighted average number of common shares outstanding for the period. Diluted loss per share is calculated by dividing net loss by the weighted average number of common shares and dilutive common stock equivalents outstanding.

During periods in which we incur losses, common stock equivalents, if any, are not considered, as their effect would be anti-dilutive. At December 31, 2018 and 2017 we had no dilutive shares outstanding.

Recent Accounting Pronouncements

We do not believe any recently issued accounting standards will have a material impact on our financial statements.

Note 2. Cash in attorney trust accounts

At December 31, 2018 and 2017, the Company has $11,834 and $0 held in attorney trust accounts. The accounts do not bear interest and the Company may withdraw funds any time at its discretion.

Note 3. Property and Equipment

Property and equipment consist of the following at December 31, 2018 and 2017:

	2018	2017
Office equipment	$ 1,664	$ 1,664
Less accumulated depreciation	(761)	(474)
	$ 902	$ 1,477

Depreciation charged to operations was $287 and $287 for the years ended December 31, 2018 and 2017.

Note 4. Notes Payable

During the 4th quarter of 2018, the Company received cash proceeds in exchange for the issuance of promissory notes payable. These notes bear interest at 12.0% simple interest are due and payable 12 months after their issuance. The notes are convertible to common shares during the outstanding period of the loan.

Note 5. Long-term Debt

At December 31, 2018 and 2017, we were not obligated for any long-term debt.

Note 6. Stockholders' Deficit

No compensation cost was recognized during 2018 or 2017 as a result of stock options. We had no exercisable options outstanding at December 31, 2018. Common stock issued upon the exercise of any future stock option grants would come from our authorized and unissued common shares.

On December 15, 2017 the Board authorized the sale of 1,700,000 shares in exchange for $17,000 of cash.

On July 11, 2018 the Board authorized the sale of 1,000,000 shares in exchange for $5,000 of cash.

Note 7. Income Taxes

We have not provided for income taxes in 2018 or 2017 as a result of operating and tax losses. We have net operating loss carryforwards at December 31, 2018 of approximately $3,700,000 that expire in various years through 2038. We have fully reserved our net deferred income tax asset since we are uncertain as to whether future income from operations will be available to utilize it. The approximate deferred tax assets and liabilities, assuming a blended state and federal rate of 26% and the related allowance are as follows:

	2018	2017
Non-current deferred tax assets (liabilities), net:		
Tax benefit of net operating loss carryforwards	$ 962,000	$ 936,000
Less valuation allowance	(962,000)	(936,000)
Net deferred tax asset	$ -	$ -

The valuation reserve increased by $26,000 in 2018 and by $23,000 in 2017.

The provision (benefit) for income taxes differs from the amount computed by applying the statutory federal income tax rate to our loss before income taxes for the years ended December 31, 2018 and 2017. Our combined federal and state effective tax rate as a percentage before taxes for the years ended December 31, 2018 and 2017, approximated 26%, The following are reconciliations of the income tax at the effective tax rate with the income tax at the U.S. federal and state statutory tax rate for the years ended December 31, 2018 and 2017:

	2018	2017
Income tax provision at the federal and state statutory rate	26%	26%
Effect of operating losses and other temporary differences	(26)%	(26)%
Effective tax rates	0%	0%

Note 8. Commitments

None

Note 9. Other Related Party Transaction

In November of 2017, the President, a Board Member and one shareholder purchased a total of 1,700,000 shares of common stock at $0.01 per share.

During the 4th quarter of 2018, certain shareholders and affiliates of shareholders provided funds to the Company in exchange for promissory notes bearing interest at 12% simple interest and due one year from the date of issuance. These notes are convertible to common shares during the term on the note.

In September of 2018, the Board approved the issuance of 1,000,000 shares of the Company's preferred shares to our President in exchange for services rendered.

Note 10. Other Subsequent Events

We evaluated subsequent events through March 29, 2019 the date the financial statements were issued.