OTC Pink Basic Disclosure Guidelines

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

In answering this item, please also provide any names used by predecessor entities in the past five years and the dates of the name changes.

Bayside Corporation January 5, 2011 to present; Bayside Petroleum Company, Inc. September 9, 2008 to January 5, 2011; American Terra Vehicles Corp. – April 6, 1999 to September 9, 2008.

2) Address of the issuer's principal executive offices

Company Headquarters
Address 1: 15400 Knoll Trail
Address 2: Suite 110
Address 3: Dallas, Texas 75248
Phone: (972) 385-7800
Email: info@baysidecorp.com
Website(s): www.baysidecorp.com

IR Contact: Megan Kelly
Address 1: 15400 Knoll Trail
Address 2: Suite 110
Address 3: Dallas, Texas 75248
Phone: (800) 719-1310
Email: info@baysidecorp.com
Website(s): www.baysidecorp.com

3) Security Information

Trading Symbol: BYSD
Exact title and class of securities outstanding: Common, Series A Preferred, Series B Preferred
CUSIP: 0731481083
Par or Stated Value: 0.0001
Total shares authorized: 3,000,000,000 Common as of: 09.30.14
50,000,000 Series A Preferred as of: 09.30.14
50,000,000 Series B Preferred as of: 09.30.14
Total shares outstanding: 1,661,142,631 as of: 09.30.14

Additional class of securities (if necessary):
Trading Symbol: N/A
Exact title and class of securities outstanding: _____
CUSIP: _____
Par or Stated Value: _____
Total shares authorized: _____ as of: _____
Total shares outstanding: _____ as of: _____

Transfer Agent
Name: Corporate Stock Transfer Corporation
Address 1: 3200 Cherry Creek Drive South
Address 2: Suite 430
Address 3: Denver, Colorado 80209
Phone: (303) 282-4800
Is the Transfer Agent registered under the Exchange Act?* Yes: ☒ No: ☐

*To be included in the OTC Pink Current Information tier, the transfer agent must be registered under the Exchange Act.

List any restrictions on the transfer of security:

None

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

None

List any stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization either currently anticipated or that occurred within the past 12 months:

None

4) Issuance History

List below any events, in chronological order, that resulted in changes in total shares outstanding by the issuer in the past two fiscal years and any interim period. The list shall include all offerings of equity securities, including debt convertible into equity 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.);

None

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

None

C. The number of shares offered;

None

D. The number of shares sold;

None

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

None

F. The trading status of the shares; and

None

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

5) Financial Statements

Provide the financial statements described below for the most recent fiscal year end or quarter end to maintain qualification for the OTC Pink Current Information tier. For the initial disclosure statement (qualifying for Current Information for the first time) please provide reports for the two previous fiscal years and any interim periods.

A. Balance sheet;
B. Statement of income;
C. Statement of cash flows;
D. Financial notes; and

The financial statements requested pursuant to this item shall be prepared in accordance with US GAAP by persons with sufficient financial skills.

You may either (i) attach/append the financial statements to this disclosure statement or (ii) post such financial statements through the OTC Disclosure & News Service as a separate report using the appropriate report name for the applicable period end. ("Annual Report," "Quarterly Report" or "Interim Report").

If you choose to publish the financial reports separately as described in part (ii) above, you must state in the accompanying disclosure statement that such financial statements are incorporated by reference. You may reference the document(s) containing the required financial statements by indicating the document name, period end date, and the date that it was posted to otciq.com in the field below.

<u>The Balance Sheet, Statement of Income and Statement of Cash Flows with Financial Note are attached hereto as Exhibit "A".</u>

Information contained in a Financial Report is considered current until the due date for the subsequent Financial Report. To remain in the OTC Pink Current Information tier, a company must post its Annual Report within 90 days from its fiscal year-end date and Quarterly Reports within 45 days of its fiscal quarter-end date.

6) Describe the Issuer's Business, Products and Services

Describe the issuer's business so a potential investor can clearly understand the company. In answering this item, please include the following:

A. a description of the issuer's business operations;

<u>Oil and Gas exploration and production, and international marketing of crude oil and crude oil products.</u>

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

<u>Incorporated October 14, 1984 in Nevada and re-domiciled on November 14, 2012 in Wyoming.</u>

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

<u>131 and 1311</u>

D. the issuer's fiscal year end date;

<u>December 31</u>

E. principal products or services, and their markets;

<u>oil and gas production, sold to field purchasers, pipelines and refineries.</u>

7) Describe the Issuer's Facilities

The goal of this section is to provide a potential investor with a clear understanding of all assets, properties or facilities owned, used or leased by the issuer.

In responding to this item, please clearly describe the assets, properties or facilities of the issuer, give the location of the principal plants and other property of the issuer and describe the condition of the properties. If the issuer does not have complete ownership or control of the property (for example, if others also own the property or if there is a mortgage on the property), describe the limitations on the ownership.

If the issuer leases any assets, properties or facilities, clearly describe them as above and the terms of their leases.

The facilities of the Corporation consist of oilfield equipment installed on producing oil wells as well as stock tanks (called tank batteries) for storage of produced oil and water that is produced in conjunction with the oil, all of which are situated on the oil and gas leases owned by the Corporation. The equipment situated on an oil well generally consists of a pump jack, electric motor (or gas engine), down hole equipment being rods, tubing (23/8" or 2-7/8") and a down hole pump, well casing (either 4-1/2", 5-1/2" or 7") and cemented in place) and a flow line running from the well to the storage facility to transport the produced fluids. Also, the stock tank batteries consist generally of several storage tanks (usually 210 barrel, 300 barrel or 400 barrel), a gun barrel and/or heater treater to separate the produced oil and water, and on occasion a separator (either horizontal or vertical) to separate any gas produced in conjunction with the oil and water.

The Corporation owns the equipment situated on its wells; however, the oil wells are located on oil and gas leases that the Corporation has acquired through negotiation with mineral owners or that are purchased from other oil companies. The oil and gas leases have initial terms, generally ranging from 3 to 5 years, but once they have producing wells the leases continue in effect until the wells are abandoned and there is no further operations being had on the leases. The ownership of the Corporation in each oil and gas lease as well as the oil properties are more fully described in the Executive Summary attached to this report as Exhibit "B".

The Corporation has also become engaged in the digital currency industry through its subsidiary, BitcoinzUSA.com. During the first quarter Bitcoinzusa.com purchased two ATM machines to process deposits and withdrawlals of bitcoins in exchange for a fee on each transaction. At present the two machines have not been placed into operation as the Company waits for regulations to be enacted governing the operation of these facilities. Also, the company acquired during the first quarter proprietary software from West Coast Robotics under a prior agreement. When installed the software prevents the hacking of bitcoins accounts. The Company has commenced marketing this software on or about June 10th and at the close of the quarter had sold in excess of $300,000 to end users.

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.

Gordon H. Johnson, Chairman of the Board of Directors and Chief Executive Officer. Mr. Johnson claims no ownership in the Corporation; however, he has served as a Trustee of the Leasu Trust, which is the Managing Member of DZ Energy, LLC, which owns 19,904,757 shares of Common Stock (1.2% of outstanding shares and 1 share of Series A Preferred Stock. The Leasu Trust is a beneficial trust solely for the children of Mr. Johnson and his wife.

David Dischiavo, Director. Mr. Dischiavo is a former Director who was re-appointed on August 31, 2013. Mr. Dischiavo is an investor and owns 2,000,000 shares of Commons Stock of the Corporation.

Harold ("Hal") F. Lambert, Director. Mr. Lambert is a Certified Public Accountant licensed in the State of Texas and is a Drilling Fluids Engineer working in the oil industry. Mr. Lambert owns 1,000,000 shares of Common Stock of the Corporation.

B. Legal/Disciplinary History. Please identify whether any of the foregoing persons have, in the last five years, been the subject of:

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

    None

2. The entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities, or banking activities;

    None

3. A finding or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, or a state securities regulator of a violation of federal or state securities or commodities law, which finding or judgment has not been reversed, suspended, or vacated; or

    A Cease and Desist Order was issued on October 27, 2011 by the Alabama Securities Commission against the Corporation under Administrative Order Number CD-2010-0046, which was the result of a Complaint filed against the Loma Novia Joint Venture, a Texas joint venture, of which the Corporation was previously the Joint Venture Manager. The order was to prevent the sale of unregistered securities in the State of Alabama. Unbeknown to the Corporation an employee/officer of a subsidiary of Nueces Valley Resources, who was a merger partner with the Corporation in 2009, had contacted a resident in Alabama with the intent to sell an interest in the Joint Venture. The Corporation had resigned as the Joint Venture Manager at the time of the Complaint and denied any connection to this complaint through its counsel; however, the counsel retired in April 2011 and did not notify the Corporation of the pending Final Notice thereby preventing the Corporation from filing a petition to be removed from the Complaint. He resulting Cease and Desist Order carried no penalties. Since the Corporation is not in the business to sell unregistered securities (interests in oil and gas leases) to parties who are not qualified the Order has no effect on the ongoing business of the Corporation.

4. The entry of an order by a self-regulatory organization that permanently or temporarily barred suspended or otherwise limited such person's involvement in any type of business or securities activities.

    None

C. Beneficial Shareholders. Provide a list of the name, address and shareholdings or the percentage of shares owned by all persons beneficially owning more than ten percent (10%) of any class of the issuer's equity securities. If any of the beneficial shareholders are corporate shareholders, provide the name and address of the person(s) owning or controlling such corporate shareholders and the resident agents of the corporate shareholders.

DZ Energy, LLC, 15400 Knoll Trail, Suite 110, Dallas, Texas 75248, who owns 19,904,757 shares of the Common Stock and 1 share of Series A Preferred Stock, which shares are held beneficially for Gary Barrier, Jr, Tami Fugitt, Leisa Holmes and Suzanna Venezia. The Common and Preferred shares held vote approximately 76% control of the Corporation.

9) Third Party Providers

Please provide the name, address, telephone number, and email address of each of the following outside providers that advise your company on matters relating to operations, business development and disclosure:

Legal Counsel
Name: William Goode
Firm: William Goode
Address 1: 20 Peachtree Court
Address 2: Suite 106
Phone: (631) 223-7740
Email: william@williamgoode.com

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

Investor Relations Consultant
Name: Megan Kelly
Firm: _____
Address 1: 15400 Knoll Trail, Suite 110
Address 2: Dallas, Texas 75248
Phone: (800) 719-1130
Email: info@baysidecorp.com

Other Advisor: Any other advisor(s) that assisted, advised, prepared or provided information with respect to this disclosure statement.
Name: _____
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

10) Issuer Certification

The issuer shall include certifications by the chief executive officer and chief financial officer of the issuer (or any other persons with different titles, but having the same responsibilities).

The certifications shall follow the format below:

I, Gordon H. Johnson certify that:

1. I have reviewed this Quarterly Disclosure Statement of Bayside Corporation;

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.

11.13.14 [Date]

Gordon H. Johnson [CEO's Signature]

EXHIBIT "A"

Financial Statements

&

Notes

Period Ending September 30, 2014

BAYSIDE CORPORATION
COSOLIDATED BALANCE SHEET
September 30, 2014
(UNAUDITED)

Assets	**September 30, 2014**	
Current Assets		
Cash & Cash Equivalents	$	-0-
Certificates of Deposit		-
Notes Receivable		-
Prepaid Expenses & Deposits		-
Other Current Assets & Miscellaneous		
Total Current Assets	$	-0-
Fixed Assets	$	-
Other Assets		
Securities		-
Oil & Gas Leasehold		2,299,950
TOTAL ASSETS	$	2,299,950
Liabilities and Stockholders' Equity (Deficit)		
Current Liabilities		
Accounts Payable & Accrued Expenses	$	50,990
Notes Payable: (2)		463,900
Turnkey Payables- Drilling Projects		-
Total Current Liabilities	$	514,890
Long Term Liabilities		-
Total Liabilities	$	514,890
Stockholder's Equity		
Common Stock, authorized 3,000,000,000 shares, 1,661,142,631 issued as of 12.31.13, par value $0.0001		166,114
Preferred Stock, authorized 50,000,000 shares, 2,000,000 Issued @ $0.0001		200
Additional Paid in Capital		2,967,916
Retained Earnings (Deficit)		(1,349,170))
Total Stockholder's Equity (Deficit)	$	1,785,060
TOTAL LIABILITIES AND STOCKHOLDER'S EQUITY	$	2,299,950

The accompanying notes are an integral part of these financial statements.

BAYSIDE CORPORATION.
CONSOLIDATED STATEMENT
OF OPERATIONS
September 30, 2014
(UNAUDITED)

	September **30, 2014**
Revenues	$ 341,499
Cost of Revenues	306,900
Gross Profit	$ 34,599
Expenses	(46,333)
Impairment (leasehold write off)	-
Net Gain (Loss)	$ (11,734)
Gain Per Share (Loss)	$ (0.00)
Weighted Average Shares Outstanding	1,572,338,530

BAYSIDE CORPORATION
CONSOLIDATED STATEMENT
OF CASH FLOWS
September 30, 2014
(UNAUDITED)

	September **30, 2014**
Cash Flows from Operating Activities	$ 341,499
Less: Cost of Sales	(306,900)
Net Profits for the Period	34,599
Less: Expenses	(46,333)
Accounts Payable and Accrued Expenses	-
Net Cash Flows from Operating Activities	$ (11,734)
Cash Flows from Investing Activities	-
Purchase of Goodwill	-
Net Cash flows from Investing Activities	$ -
Cash Flows from Financing Activities	
Proceeds from Stock Subscribed	$ -
Reduction of Notes	-
Net Increase in Cash	$ -
Cash – beginning	$ -
Cash-end	$ (11,734)

BAYSIDE CORPORATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE PERIOD ENDING September 30, 2014

Note 1 – Organization and Significant Accounting Policies

Organization and Line of Business

Bayside Corporation. (the "Company") was incorporated in the state of Nevada on October 17, 1984 originally as Two-B Company, a clothing wholesaler. In April of 1999 the Company changed its name to American Terra Vehicles Corp. after completing a reverse merger and became active as a developer and distributor of all-terrain vehicles. In August of 2008 the Company changed its name to Bayside Petroleum Company, Inc., in anticipation of its new business plan in the oil and gas industry. In January, 2011 the Company again changed its name to Bayside Corporation. The Company was re-domiciled on November 14, 2012 as a Wyoming corporation.

Basis of Presentation/Going Concern

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America, which contemplate continuation of the Company as a going concern. The Company had no material assets and a negative retained deficit while operating as American Terra Vehicles. These conditions raised substantial doubt as to the Company's ability to continue as a going concern at that time. It should be noted that since entering into the oil and gas business the Company has acquired significant oil and gas properties. These financial statements do not include any adjustments that might result from the outcome of this uncertainty. These financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts, or amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern. The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States.

Reverse Stock Split

In May of 2008 the company effectuated a 20 to 1 reverse stock split reducing the shares outstanding from 7,940,000 shares to 397,000 shares. In June 2008, 200,000 shares were cancelled.

In June, 2011 the company effectuated a 250:1 reverse stock split for its common shares reducing the outstanding shares from 2,559,304,974 to 10,237,630 shares.

Merger

Effective September 22, 2009 the Company merged with Nueces Valley Resources, Inc., a closely held Dallas, Texas, based corporation. The Company acquired all the assets of Nueces Valley Resources in exchange for 27,351,500 shares of Common Stock and 27,352 shares of Preferred Stock. However, subsequently this transaction was rescinded, effective as of the date of the merger.

Stock Based Compensation

SFAS No. 123, "Accounting for Stock-Based Compensation," establishes and encourages the use of the fair value based method of accounting for stock-based compensation arrangements under which compensation cost is determined using the fair value of stock-based compensation determined as of the date of grant and is recognized over the periods in which the related services are rendered. For stock based compensation the Company recognizes an expense in accordance with SFAS No. 123 and values the equity securities based on the fair value of the security on the date of grant. For stock-based awards the value is based on the market value for the stock on the date of grant. Stock option awards are valued using the Black-Scholes option-pricing model.

Use of Estimates

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 and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting periods. Actual results could differ from these estimates.

Fair Value of Financial Instruments

For certain of the Company's financial instruments, including cash and cash equivalents, other current assets, accounts payable, accrued interest and due to related party, the carrying amounts approximate fair value due to their short maturities.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Company defines cash equivalents as all highly liquid debt instruments purchased with a maturity of three months or less, plus all certificates of deposit.

A Certificates of Deposit in the amount of $50,000 is pledged to a Letter of Credit issued by the American National Bank of Texas to secure the financial security required by the Texas Railroad Commission for future plugging of wells in Texas and on behalf of Stonegate Operators, Inc., the company operating on behalf of the Corporation. The Texas Railroad Commission called the Letter of Credit under the agreement. Two Certificate of Deposits in the amount of $60,000 and $20,000 are pledged to Letters of Credit in like amounts to Bank of Texas to secure the financial responsibility required by the Mississippi State Oil & Gas Board for future plugging of wells in Mississippi on behalf of Rockland Oil Company, the company operating on behalf of the Corporation. The Mississippi Oil & Gas board released the $60,000 Letter of Credit and called the $20,000 Letter of Credit.

Concentration of Credit Risk

Financial instruments, which potentially subject the Company to concentrations of credit risk, consist of cash and cash equivalents and accounts receivables. The Company places its cash with high quality financial institutions and at times may exceed the FDIC $250,000 insurance limit. The Company extends credit based on an evaluation of the customer's financial condition, generally without collateral. Exposure to losses on receivables is principally dependent on each customer's financial condition. The Company monitors its exposure for credit losses and maintains allowances for anticipated losses, as required.

Impairment of Long-Lived Assets

SFAS No. 144 requires that long-lived assets to be disposed of by sale, including those of discontinued operations, be measured at the lower of carrying amount or fair value less cost to sell, whether reported in continuing operations or in discontinued operations. SFAS No. 144 broadens the reporting of discontinued operations to include all components of an entity with operations that can be distinguished from the rest of the entity and that will be eliminated from the ongoing operations of the entity in a disposal transaction. SFAS No. 144 also establishes a "primary-asset" approach to determine the cash flow estimation period for a group of assets and liabilities that represents the unit of accounting for a long-lived asset to be held and used.

Income Taxes

The Company accounts for income taxes in accordance with SFAS No. 109, "Accounting for Income Taxes." Deferred taxes are provided on the liability method whereby deferred tax assets are recognized for deductible temporary differences, and deferred tax liabilities are recognized for taxable temporary differences. Temporary differences are the differences between the reported amounts of assets and liabilities and their tax bases. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion or all of the deferred tax assets will be realized. Deferred tax assets and liabilities are adjusted for the effects of changes in tax laws and rates on the date of enactment.

Earnings (Loss) Per Share

The Company reports earnings (loss) per share in accordance with SFAS No. 128, "Earnings per Share." Basic earnings (loss) per share is computed by dividing income (loss) available to common shareholders by the weighted average number of common shares available. Diluted earnings (loss) per share is computed similar to basic earnings (loss) per share except that the denominator is increased to include the number of additional common shares that would have been outstanding if the potential common shares had been issued and if the additional common shares were dilutive. Diluted earnings (loss) per share have not been presented since the effect of the assumed conversion of options and warrants to purchase common shares would have an anti-dilutive effect.

Recently Issued Accounting Pronouncements

In December 2007, the FASB issued SFAS No. 141(R), Business Combinations (FAS 141(R)). This Statement provides greater consistency in the accounting and financial reporting of business combinations. It requires the acquiring entity in a business combination to recognize all assets acquired and liabilities assumed in the transaction, establishes the acquisition-date fair value as the measurement objective for all assets acquired and liabilities assumed, and requires the acquirer to disclose the nature and financial effect of the business combination. FAS 141(R) is effective for fiscal years beginning after December 15, 2008. We will adopt FAS 141(R) no later than the first quarter of fiscal 2010 and are currently assessing the impact the adoption will have on our financial position and results of operations.

In December 2007, the FASB issued SFAS No. 160. Noncontrolling Interests in Consolidated Financial Statements (FAS 160). This Statement amends Accounting Research Bulletin No. 51, Consolidated Financial Statements, to establish accounting and reporting standards for the noncontrolling interest in a subsidiary and for the deconsolidation of a subsidiary. FAS 160 is effective for fiscal years beginning after December 15, 2008. We will adopt FAS 160 no later than the first quarter of fiscal 2010 and are currently assessing the impact the adoption will have on our financial position and results of operations.

In February 2007, the FASB issued SFAS No. 159, The Fair Value Option for Financial Assets and Financial Liabilities, which permits entities to choose to measure at fair value eligible financial instruments and certain other items that are not currently required to be measured at fair value. The standard requires that unrealized gains and losses on items for which the fair value option has been elected be reported in earnings at each subsequent reporting date. SFAS No. 159 is effective for fiscal years beginning after November 15, 2007. We will adopt SFAS No. 159 no later than the first quarter of fiscal 2009. We are currently assessing the impact the adoption of SFAS No. 159 will have on our financial position and results of operations.

In September 2006, the FASB issued SFAS No. 158, Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans, an amendment of FASB Statements No. 87, 88, 106, and 132(R). SFAS No. 158 requires company plan sponsors to display the net over- or under-funded position of a defined benefit postretirement plan as an asset or liability, with any unrecognized prior service costs, transition obligations or actuarial gains/losses reported as a component of other comprehensive income in shareholders' equity. SFAS No. 158 is effective for fiscal years ending after December 15, 2006. We adopted the recognition provisions of SFAS No. 158 as of the end of fiscal 2007. The adoption of SFAS No. 158 did not have an effect on the Company's financial position or results of operations.

In September 2006, the FASB issued SFAS No. 157, Fair Value Measurements. SFAS No. 157 establishes a framework for measuring fair value in generally accepted accounting principles, clarifies the definition of fair value and expands disclosures about fair value measurements. SFAS No. 157 does not require any new fair value measurements. However, the application of SFAS No. 157 may change current practice for some entities. SFAS No. 157 is effective for financial statements issued for fiscal years beginning after

November 15, 2007, and interim periods within those fiscal years. We will adopt SFAS No. 157 in the first quarter of fis*cal 2009. We are currently assessing the impact that the adoption of SFAS No. 157 will have on our financial* position and results of operations.

In July 2006, the FASB issued Interpretation No. 48, Accounting for Uncertainty in Income Taxes — an interpretation of FASB Statement No. 109 (FIN 48). This interpretation clarifies the application of SFAS No. 109, Accounting for Income Taxes, by defining a criterion that an individual tax position must meet for any part of the benefit of that position to be recognized in an enterprise's financial statements and also provides guidance on measurement, derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition. FIN 48 is effective for fiscal years beginning after December 15, 2006, but earlier adoption is permitted. The Company is in the process of evaluating the impact of the application of the Interpretation to its financial statements.

Note 2 – Convertible Notes Payable

The Company was obligated to a private individual for $50,000 at December 31, 2007 which originated September 13, 2005. During the year ended December 31, 2008, the noteholder converted the note into 25,000,000 shares of common stock valued at $.002.

On August 1, 2008 the Company executed a Management Services Agreement with DZ Energy, LLC whereby the Company would furnish the services of Gordon H. Johnson as the Chairman and the CEO of the Company. The agreement was for a period of three (3) years, terminating on July 31, 2011 unless extended. The agreement also provided that DZ Energy, LLC would be paid the sum of $15,000 per month for the services provided, and that any part of this sum not paid would be accrued. Further, the agreement provided that the accrued sum could be converted into shares of Common stock of the Company upon the election of DZ Energy, LLC at a conversion rate approved by the Board of Directors. The note fully matured in the amount of $484,300 and was paid in full with the conversion into shares of Common Stock of the Company.

On August 15, 2010 the Company issued a Promissory Note in the amount of $451,000 to cover costs of services provided for the Company and the acquisition of oil and gas leases. These amounts were paid by DZ Energy, LLC and/or its affiliate companies. The note fully matured and was paid with the conversion into shares of Common Stock of the Company.

On August 1, 2011 the Company renewed the Management Services Agreement with DZ Energy, LLC, which provided for the payment of $15,000 per month for the services provided. The term of the Agreement is three (3) years and a Note was issued in the amount of $540,000 covering the total to be paid under the Agreement. In September 2012 DZ Energy, LLC converted $180,000 of the Note into 9 million shares of Common Stock of the Company. In April 2013 $21,000 of the Note was converted into 210 million shares of Common Stock of the Company. In October 2013 $9,000 of the Note that had been assigned to West Coast Robotics was converted into 90 million shares of the Common Stock of the Company. In April 2014 $5,300 and in June $7,300 of the Note that had been assigned to West Coasst Robotics was converted into 126 million shares of Common Stock, all of which was continuing payment for the purchase of proprietary software in connection with the digital currency business (bitcoins). On January 17, 2014 $8,000 of the Note that had been assigned to Barton Oil, Inc. were converted into 80 million shares of Common Stock. On January 27, 2014 $8,000 of the Note that had been assigned to Calico Capital, Ltd were converted into 80 million shares of Common Stock, which transaction was in connection with the purchase of an interest in the Jobs Act Equity Group, now called "StackCap". An additional $22,100 was converted into 221 million shares of Common Stock on behalf of West Coast Robotics in April, June and September as additional payment under our agreement for the purchase of the proprietary software in connection with BitcoinzUSA.com.

Note 3 – Goodwill

The Company issued 30,000,000 shares of common stock for the purchase of the assets of DZ Energy LLC. These shares were valued at market at $.02 cents per share resulting in a value of $600,000 which was assigned to goodwill. The Company then impaired this acquisition in full as the value of the oil leases purchased going forward could not be measured precisely.

Note 4 – Purchase of Assets

The Company issued 24,803,000 shares of Common stock to DZ Energy, LLC in exchange for oil and gas properties on May 29, 2009. The properties were valued at $1,886,876.00, which was reflected on the Balance Sheet of the Company.

The Company issued 1,490,000 shares of Common Stock of the Company in exchange for a 13% working interest in the P. E. White and the Bishop Cattle Co. leases.

Note 5 – Income taxes

Income taxes are accounted for in accordance with SFAS 109, *Accounting for Income Taxes*, using the asset and liability method. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases and tax credit carryforwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the year in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date.

The Company has a net loss carryforward equal to approximately $50,000. The deferred tax asset related to this carryforward has been reserved in full due to the fact that it is more likely than not that the Company will realize this asset.

EXHIBIT “B”

EXECUTIVE SUMMARY

PRIVATE AND CONFIDENTIAL

(Not for Distribution)

EXECUTIVE SUMMARY

BAYSIDE CORPORATION.

September 2014

All statements, other than statements of historical facts included in this document regarding the Company's financial position, future revenues, net income, potential evaluations, business strategy and plans and objectives for future operations, are "forward-looking statements." These forward-looking statements are commonly identified by the use of such terms and phrases as "intends," "estimates," "expects" and "believes". Although the Company believes that the assumptions upon which such forward-looking statements are based are reasonable, it can give no assurance that such assumptions will prove to be correct. All forward-looking statements in this document are expressly qualified by the cautionary statements and by reference to the underlying assumptions that may prove to be incorrect. This report is not intended for distribution to prospective investors and is not an offering or solicitation of securities

Introduction:

Bayside Corporation ("Bayside" or "Company") is an early stage oil and gas development company domiciled in Wyoming and having principal offices in Dallas, Texas. The Company has a management team with over 100 years of combined experience with prominent energy companies. Bayside specializes in the acquisition, rework and enhancement of properties in proven oil and gas fields that offer lower risk and high potential returns to the Company in a shorter time period than through traditional exploration drilling.

Also, the Company through its wholly owned subsidiary, ***BitcoinzUSA.com***, has entered into the digital currency industry. The company was established with the objective of becoming the leader of the most scalable, manageable and compliant Bitcoin automated exchange network in North America and is also the developer of Vault 51, a Bitcoin offline storage system for Bitcoin users to avoid hacking, loss, or theft of Bitcoins. Sales of software commenced on June 10 and totaled $341,499 through August.

Further, the Company has acquired a yet undetermined interest in a new venture styled ***"StackCap",*** which will be a holding company for a minimum of 5 companies for which S-1 registration statements are to be filed. The companies that will make up StackCap will have varied interests, such as an independent oil producing company focusing on shallow development oil projects and a diesel additive company that is currently operational.

Bayside is a public company, its trading symbol being "BYSD". Bayside was formed with the infusion of oil and gas properties from its President and his associates into the Company, after which the name change was accomplished. Previously, the Company had been active in other industries. Bayside is in the process of securing financing, the funds from which will be applied to the development of the current inventory of properties and to acquire the additional interests in the current properties and new projects.

Capital Structure:

Bayside has presently issued and outstanding approximately 1,661,142,631 shares with a current float of approximately 100 million shares. The Company has authorized capital of 3.0 billion common shares, 50 million Series A Preferred Shares and 50 million Series B Preferred Shares. There is 1 Series A Preferred share issued and 2 million Series B Preferred shares issued. Effective June 20, 2011 the Company underwent a reverse split of its Common Stock on a 250:1 basis.

Corporate Debt:

The Company incurred debt of $975,150 through two Promissory Notes dated August 1, 2008 and August 15, 2010 respectively. The Notes were given in connection with a Management Services Agreement and for the purchase at cost of certain oil and gas assets. All of the debt is owed to DZ Energy, LLC who is the controlling shareholder of the Company. The Notes have matured and are more than one year in age. DZ Energy, LLC offered the Company the opportunity to pay the debt with the issue of shares of Common Stock, of which the Board has approved. The transaction was concluded in October 2011 with 15.595 million shares were issued to satisfy the debt. Of the shares issued none were delivered to DZ Energy, LLC, but were issued to other key individuals. There is a Promissory issued to DZ Energy, LLC in the amount of $540,000 dated August 1, 2011 that matured on August 1, 2014. A conversion of $180,000 was made in September 2012 so the note has been reduced to $360,000. Another $21,000 was converted in April 2013 thereby reducing the debt to $340,000. Additionally, another $46,100 was converted through the first 3 quarters of 2014 thereby further reducing the debt to $283,900. An additional $180,000 was incurred with the renewal of the management services agreement with the DZ Energy, LLC for the period August 1, 2014 through July 31, 2015.

Current Transactions:

The Company has entered into an agreement with Texokan Operating, Inc. on 400 acres of its P. E. White lease whereby Texokan will drill a number of development wells, the commencement thereof being during December 2014 or the first quarter of 2015. The Company will retain a reversionary 1.035% working interest and a 0.5% overriding royalty interest.

The Company has entered into an agreement with Weatherby Energy, LLC on its Muscadine Field Prospect whereby Weatherby will assume operations on the property. It has acquired new oil leases and put the wells into compliance with the Texas Railroad Commission. Funding has been arranged for the rework/re-completion of the existing wells and the drilling of a new well on the lease. The Company will retain a reversionary 12.5% working interest.

Executive Management and Directors:

Gordon H. Johnson – Chairman & CEO - Mr. Johnson has decades of experience in oil and gas development and is a third generation oilman. He has worked for Conoco, Pennzoil, Mitchell Energy and additional companies where he received experience in Texas, New Mexico, Oklahoma, Montana, North Dakota and Louisiana. In 1972 he became an independent oil operator. During his career he has been responsible for generating geological prospects, acquiring oil and gas leases and producing properties, generating drilling funds, supervising the drilling and completion of numerous oil and gas wells and coordinating several mergers. From 2004 to present, Mr. Johnson is Chairman of American Gold Resources Corporation, a public company. He has served since 1999 as President of Venture Oil & Gas, Inc., which is currently an inactive company. He also serves as a director of Empiric Energy, Inc. Mr. Johnson attended the University of Texas in Austin, Texas majoring in geology and petroleum land management. He is a member of Texas Independent Producers & Royalty Owners (TIPRO), the Independent Petroleum Association of America (IPAA), Louisiana Oil & Gas Association (LOGA), the Dallas Geological Society (DGS) and the Society of Petroleum Engineers (SPE).

John L. Griffiths, Jr. – **Manager, Operations** - Mr. Griffiths is a graduate from Southern Methodist University (SMU) with a B. S. degree in Mechanical Engineering. He also attended Louisiana State University (LSU), majoring in Petroleum Engineering. John has had 40+ years of experience in the oil and gas industry primarily in the areas of acquisitions and operations of oil and gas properties mainly in Texas, Louisiana, Oklahoma and New Mexico. He has also owned and operated a drilling company with five drilling rigs. Mr. Griffiths is a member of the Society of Petroleum Engineers (SPE).

Harold F. ("Hal") Lambert – Director - Mr. Lambert attended Texas A&M University and received his BBA in Accounting in 1971. He became a Certified Public Accountant-Texas in 1982. Further, he received his certification as a Drilling Fluids Engineer in 1997. Mr. Lambert worked in the accounting field from 1974 through 1985 and 1988 through 1992 for several oil and gas companies. He has also been a contract oil well operator and a drilling fluids engineer ("mud engineer") for several companies, both domestically and foreign, from 1997 to the present, during such time he also acted in a capacity of accountant as well. The unusually broad experience enjoyed by Mr. Lambert will of great value to the Corporation both administratively and in field operations.

David Dischiavo – Director – Mr. Dischiavo attended Kenyon College, Gambier, Ohio for four years. Subsequently, he worked as a registered stock broker in New York and Connecticut for 15 years with such companies as Bache & Company and Shearson Hamill. In 1974 he founded Mohawk Development Corp. and operated it through 1988, specializing in the initial funding of small and medium sized companies, some of which were active in the oil and gas industry. In 1988 he moved to Dallas, Texas and founded Five Star Financial Corp., an investment banking firm providing initial and secondary capital for small and medium sized companies. Since 1998 he has operated as an independent financial consultant.

Presently BYSD owns interests in 5 oil & gas projects in Texas in existing oil & gas fields. Also, BYSD plans to lease and/or complete leasing on 1 project in Louisiana, which are described as follows:

BYSD Ownership in Existing Fields/Projects

Field/*Lease* Name	Location	Gross Acreage	Number of Wells	Working Interest	Revenue Interest
TEXAS					
Muscadine	Tyler Co.				
Campbell Heirs		230.00	3	12.50%	9.00%
Loma Novia & S.Government Wells	Duval Co.				
Bishop Cattle Co.		480.00	18	50.00%	37.50%
P. E. White					
A:		400.00	-0-	1.44%	1.54%
B:		815.00	13	50.00%	36.00%
Moody & West		183.00	7	25.00%	18.00%
S. Kelsey (1)	Starr Co.				
Gonzales Heirs		160.00	4	50.00%	36.00%
LOUISIANA					
Anse La Butte (2)	St. Martin Ph.				
Various Leases		600.00	-0-	100.00%	70.00%

(1) A verbal option has been obtained and these leases will be renewed during 1st quarter of 2015.
(2) Some leases have been acquired with the remaining balance to be leased shortly.

Oil and Gas Fields

Following is a description of the properties owned by BYSD. The currently owned fields include:

1) **Muscadine Field – Tyler County, Texas.** This field is located on a 230-acre tract of land in Tyler County, Texas. Weatherby Energy, LLC (Oklahoma) has entered into an agreement whereby it has acquired new leases on the project and brought the wells into compliance with the Texas Railroad Commission. Weatherby will be filing a Plan of Operation with the National Park Service to secure full time access to the wells. They finalizing the funding of the reworks/re-completions of the wells and for the drilling of a new well on the lease. BYSD will have a 12.5% reversionary interest in the lease. The field has had six productive wells drilled during its life, with the drilling taking place in two phases, the late 1950's and the early 1970's. The field produces from multiple zones in the Wilcox formation, occurring between the depths of 8,175' and 8,500'. The field has produced approximately 400,000 barrels of oil and 350 MMCF of gas. New wells should produce in excess of 100 bopd and the reworks/re-completions should contribute an additional 100 bopd.

2) **Loma Novia & Government Wells, S. Fields (Bishop Cattle Lease) – Duval County, Texas.** The Company has a 50% interest in a 480-acre oil and gas lease that is a SW extension to the Loma Novia field. The lease previously had 43 completed wells located on it, of which 18 are shut-in (unplugged) and still viable. The company plans to test the existing wells for production viability and put on the wells that will produce commercially. It is expected that an additional 15 locations will be available for future drilling. Wells completed on the Western portion of this lease were producers from the Government Wells sands and are located in the Government Wells, S. Field. Wells on the Eastern portion of the lease are completed in the Loma Novia Field (Loma Novia sands). Upon putting all reworked/recompleted wells into production the Company anticipates daily rates ranging between 60 and 100 bopd. New wells are expected to potential around 15 to 25 bopd.

3) **Loma Novia & Government Wells, S. Fields (Moody & West Lease) – Duval County, Texas.** The Company owns a 25% interest in a 183-acre lease that contains 7 completed wells that are in need of rework to return them to commercial production. Six of the wells are completed in Loma Novia sands and one in a Government Wells sand. The Company sold 75% of the lease and wells for reworks & re-completions. The investment group expended $100,000 on remedial work & has advised the Company that they would prefer to sell their interest. The project is being shown for completion of the reworks and to drill a new well. A new well should produce between 15 & 25 bopd. The reworks should add an additional 20+ bopd.

4) **Loma Novia & Government Wells, S. Fields (P. E. White Lease) – Duval County, Texas.** The lease covers 1,215-acres in an area in which both Loma Novia and Government Wells sand wells were completed and produced. Approximately 57 wells were drilled on this lease and completed in one of the two zones. A majority of the drilling took place in the early to mid-1930's. The lease is currently shut-in pending resolution of certain compliance issues with the Texas Railroad Commission. The Company has agreed with Texokan Operating, Inc. to farmout 400 acres for a development drilling project. The Company will retain a reversionary 1.035% working interest and a 0.5% overriding royalty interest. Additionally, the Company will retain a 50% interest in the remaining 815 acres of this lease, which contains the 13 shut-in wells.

5) **Kelsey S. Field – Starr County, Texas.** This prospect covers 160 acres of land and has 4 well on which to rework and re-complete. A verbal agreement has been made with the mineral owners to renew the leases, which should be completed during the first quarter of 2015. The Company will own a 50% interest in the project, which may be reduced upon selling interests to investors. The initial plan is to put all 4 wells on production from the Upper Clark Sand. Each of the wells was previously completed in this zone and production of 25+ bopd should be attained. Additionally, there are numerous zones up the hole that are productive of oil and/or gas that can be re-completed at a later date. Lastly, there are potential developmental locations to be drilled on the leased premise or on adjacent lands that can be leased later.

6) **Anse La Butte Field – St. Martin Parish, Louisiana.** Oil and Gas Leases on this prospect are currently being acquired with the eventual total of approximately 600 net acres. The project is situated on a piercement salt dome approximately 5-6 miles East of Lafayette, Louisiana. The field has produced from multiple zones in the Miocene formation for many years. The primary zones of interest are shallow sands occurring between 800' and 1,000'. There are 3 zones that have produced oil on the dome in that range. The primary zone is the 900' sand that produced 288,000 barrels of oil from approximately 20 wells between 1977 and 1994. Initially the Company will drill & complete 3 wells; however, there are numerous development drilling locations available. The Company will retain a 12.5% working interest in the project with initial drilling anticipated in the first quarter of 2015.