INTERNATIONAL SPIRIT & BEVERAGE GROUP, INC.
(Formerly FIMA, INC.)
(A Nevada Corporation)

FINANCIAL STATEMENTS
For the Years Ended December 31, 2017 and 2016
(Unaudited)

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INTERNATIONAL SPIRIT & BEVERAGE GROUP, INC. (Formerly Fima, Inc.)
BALANCE SHEETS
(unaudited)

	December 31, 2017	December 31, 2016
ASSETS		
Current assets:		
Cash	$ -	$ 5,529
Accounts Receivable	-	28,600
Inventory	37,534	57,585
Prepaid expenses	-	1,500
Total current assets	37,534	93,214
Property and equipment, net	4,390	6,220
Total assets	$ 41,924	$ 99,434
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)		
Current liabilities:		
Cash in excess of available funds	$ 254	$ -
Accounts payable	76,653	18,970
Accrued expenses	149,181	100,118
Deferred revenues	60,000	60,000
Convertible notes payable, net of discounts of $67,517 and $62,115 at December 31, 2017 and 2016, respectively	844,619	886,371
Derivative liability	860,437	249,800
Total current liabilities	1,991,144	1,315,259
Stockholders' equity (deficit):		
Convertible series B preferred stock, $0.001 par value, 100,000 shares authorized, no shares issued and outstanding	-	-
Series E preferred stock, $0.001 par value, 1,000,000 shares authorized, 1,000,000 shares issued and outstanding	1,000	1,000
Common stock, $0.001 par value, 480,000,000 shares authorized, 28,991,694 and 9,320,039 shares issued and outstanding at December 31, 2017 and 2016, respectively	28,992	9,320
Additional paid in capital	5,077,026	3,595,538
Subscriptions payable, consisting of 34,118 and 426,275 shares at December 31, 2017 and 2016, respectively	-	981,467
Accumulated deficit	(7,056,238)	(5,803,150)
Total stockholders' equity (deficit)	(1,949,220)	(1,215,825)
Total liabilities and stockholders' equity (deficit)	$ 41,924	$ 99,434

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

INTERNATIONAL SPIRIT & BEVERAGE GROUP, INC. (Formerly Fima, Inc.)
STATEMENTS OF OPERATIONS
(unaudited)

	For the Years Ended December 31, 2017	For the Years Ended December 31, 2016
Revenue	$ 127,220	$ 150,420
Cost of goods sold	76,964	98,165
Gross profit	50,256	52,255
Operating expenses:		
General and administrative	255,518	293,678
Compensation	153,803	168,494
Professional fees	165,152	290,907
Depreciation	1,830	1,830
Total operating expenses	576,303	754,909
Net operating loss	(526,047)	(702,654)
Other income (expense):		
Gain on debt forgiveness	23,438	-
Interest expense	(193,748)	(509,948)
Change in derivative liabilities	(556,731)	209,275
Total other income (expenses)	(727,041)	(300,673)
Net loss	$(1,253,088)	$(1,003,327)
Weighted average number of common shares outstanding - basic and fully diluted	22,572,375	6,901,159
Net loss per share - basic and fully diluted	$ (0.06)	$ (0.15)

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

INTERNATIONAL SPIRIT & BEVERAGE GROUP, INC. (Formerly Fima, Inc.)
STATEMENT OF STOCKHOLDERS' EQUITY (DEFICIT)
(Unaudited)

	Series E Preferred Stock		Common Stock		Additional Paid-In	Subscriptions	Accumulated	Total Stockholders'
	Shares	Amount	Shares	Amount	Capital	Payable	Deficit	Equity (Deficit)
Balance, December 31, 2015	1,000,000	$ 1,000	2,419,108	$ 2,419	$ 2,808,847	$ 973,967	$ (4,799,823)	$ (1,013,590)
Common stock subscriptions payable sold for cash	-	-	-	-	-	7,500	-	7,500
Common stock issued for conversion of debt	-	-	6,934,264	6,934	264,071	-	-	271,005
Common stock issued for services	-	-	352,941	353	241,947	-	-	242,300
Common stock voluntarily cancelled	-	-	(386,275)	(386)	386	-	-	-
Adjustments to derivative liability due to debt conversions	-	-	-	-	280,287	-	-	280,287
Net loss for the year ended December 31, 2016	-	-	-	-	-	-	(1,003,327)	(1,003,327)
Balance, December 31, 2016	1,000,000	$ 1,000	9,320,038	$ 9,320	$ 3,595,538	$ 981,467	$ (5,803,150)	$ (1,215,825)
Common stock sold for cash	-	-	426,275	426	981,041	(981,467)	-	-
Common stock issued for conversion of debt	-	-	19,123,124	19,123	331,745	-	-	350,868
Common stock issued for services	-	-	514,412	515	97,685	-	-	98,200
Common stock voluntarily cancelled	-	-	(392,157)	(392)	392	-	-	-
Contributed capital	-	-	-	-	9,000	-	-	9,000
Adjustments to derivative liability due to debt conversions	-	-	-	-	61,625	-	-	61,625
Net loss for the year ended December 31, 2017	-	-	-	-	-	-	(1,253,088)	(1,253,088)
Balance, December 31, 2017	1,000,000	$ 1,000	28,991,692	$ 28,992	$ 5,077,026	$ -	$ (7,056,238)	$ (1,949,220)

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

INTERNATIONAL SPIRIT & BEVERAGE GROUP, INC. (Formerly Fima, Inc.)
STATEMENTS OF CASH FLOWS
(unaudited)

	For the Years Ended December 31, 2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES		
Net loss	$ (1,253,088)	$ (1,003,327)
Adjustments to reconcile net loss		
to net cash used in operating activities:		
Depreciation	1,830	1,830
Gain on debt forgiveness	(23,438)	-
Amortization of debt discounts	110,129	252,035
Assumed debts	-	170,687
Change in derivative liabilities	556,731	(209,275)
Stock based compensation	98,200	242,300
(Decrease) increase in assets:		
Accounts receivable	28,600	9,186
Inventory	20,051	90,496
Prepaid expenses	1,500	206,940
Increase (decrease) in liabilities:		
Cash in excess of available funds	254	-
Accounts payable	57,683	(23,218)
Accrued expenses	83,619	86,771
Deferred revenues	-	60,000
Net cash used in operating activities	(317,929)	(115,575)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from convertible notes payable	303,400	121,250
Repayments on convertible notes payable	-	(10,000)
Contributed capital	9,000	-
Proceeds from the sale of common stock subscriptions payable	-	7,500
Net cash provided by financing activities	312,400	118,750
NET CHANGE IN CASH	(5,529)	3,175
CASH AT BEGINNING OF PERIOD	5,529	2,354
CASH AT END OF PERIOD	$ -	$ 5,529
SUPPLEMENTAL INFORMATION:		
Interest paid	$ -	$ 455
Income taxes paid	$ -	$ -
NON-CASH INVESTING AND FINANCING ACTIVITIES:		
Value of debt discounts	$ 115,531	$ 251,177
Value of derivative adjustment due to debt conversions	$ 61,625	$ 280,287
Value of shares issued for conversion of debt	$ 350,868	$ 271,005

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

International Spirit & Beverage Group, Inc.
(Formerly FIMA, Inc.)
Notes to Financial Statements
(Unaudited)

Note 1 – Basis of Presentation and Significant Accounting Policies

Business
International Spirit & Beverage Group, Inc. ("ISBG") was formed under the laws of the State of Texas on September 12, 2014. In March 2015, ISBG merged with and into FIMA, Inc., a Nevada corporation, with FIMA, Inc. being the surviving entity. FIMA, Inc. then changed its corporate name to International Spirit and Beverage Group, Inc., and remains a Nevada corporation. (Formerly FIMA Development Incorporated, which was formed under the laws of the State of Nevada on September 18, 2006). On May 9, 2007 FIMA Development Incorporated entered into a "Share Exchange Agreement" with Fishing Buddy Inc. (FBI), another Nevada corporation. FIMA Development Incorporated agreed to sell all of their shares to FBI in exchange for Nineteen Million Five Hundred Thousand (19,500,000) shares of FBI common stock. FBI, after acquiring the stock of FIMA Development Incorporated, then filed a Corporate Resolution and Certificate of Amendment with the State of Nevada on May 10, 2007 to change the Corporation's name to FIMA, Inc. (the "Company" or "FIMA"). FIMA's primary business was that of real estate development and acquisition, with a focus on resort regions in Central America and Mexico.

Basis of Presentation
Our consolidated financial statements are prepared using the accrual method of accounting as generally accepted in the United States of America (U.S. GAAP) and the rules of the Securities and Exchange Commission (SEC).

Use of Estimates
The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and the 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. Actual results could differ from those estimates.

Cash and Cash Equivalents
The Company maintains cash balances in non-interest-bearing accounts, which do not currently exceed federally insured limits. For the purpose of the statements of cash flows, all highly liquid investments with an original maturity of three months or less are considered to be cash equivalents.

Fair Value of Financial Instruments
Under FASB ASC 820-10-05, the Financial Accounting Standards Board establishes a framework for measuring fair value in generally accepted accounting principles and expands disclosures about fair value measurements. This Statement reaffirms that fair value is the relevant measurement attribute. The adoption of this standard did not have a material effect on the Company's financial statements as reflected herein. The carrying amounts of cash, prepaid expenses and accrued expenses reported on the balance sheet are estimated by management to approximate fair value primarily due to the short term nature of the instruments.

Basic and Diluted Loss Per Share
The basic net loss per common share is computed by dividing the net loss by the weighted average number of common shares outstanding. Diluted net loss per common share is computed by dividing the net loss adjusted on an "as if converted" basis, by the weighted average number of common shares outstanding plus potential dilutive securities. For the periods presented, potential dilutive securities had an anti-dilutive effect and were not included in the calculation of diluted net loss per common share.

Note 1 – Basis of Presentation and Significant Accounting Policies (Continued)

Revenue Recognition

Sales on fixed price contracts are recorded when services are earned, the earnings process is complete or substantially complete, and the revenue is measurable and collectability is reasonably assured. Provisions for discounts and rebates to customers, estimated returns and allowances, and other adjustments are provided for in the same period the related sales are recorded. The Company defers any revenue from sales in which payment has been received, but the earnings process has not occurred. Amounts billed in advance of the period in which service is rendered are recorded as a liability under “Deferred revenues”.

Advertising and Promotion

All costs associated with advertising and promoting products are expensed as incurred. These expenses were $75,230 and $184,234 f for the years ended December 31, 2017 and 2016, respectively.

Stock-Based Compensation

Under FASB ASC 718-10-30-2, all share-based payments to employees, including grants of employee stock options, to be recognized in the income statement based on their fair values. Pro forma disclosure is no longer an alternative. The Company’s stock based compensation expense was $98,200 and $242,300 for the years ended December 31, 2017 and 2016, respectively.

Income Taxes

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. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. A valuation allowance is provided for significant deferred tax assets when it is more likely than not, that such asset will not be recovered through future operations.

Uncertain Tax Positions

In accordance with ASC 740, “Income Taxes” (“ASC 740”), the Company recognizes the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be capable of withstanding examination by the taxing authorities based on the technical merits of the position. These standards prescribe a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. These standards also provide guidance on de-recognition, classification, interest and penalties, accounting in interim periods, disclosure, and transition.

Various taxing authorities periodically audit the Company’s income tax returns. These audits include questions regarding the Company’s tax filing positions, including the timing and amount of deductions and the allocation of income to various tax jurisdictions. In evaluating the exposures connected with these various tax filing positions, including state and local taxes, the Company records allowances for probable exposures. A number of years may elapse before a particular matter, for which an allowance has been established, is audited and fully resolved. The Company has not yet undergone an examination by any taxing authorities.

The assessment of the Company’s tax position relies on the judgment of management to estimate the exposures associated with the Company’s various filing positions.

Note 1 – Basis of Presentation and Significant Accounting Policies (Continued)

Recent Accounting Pronouncements
In May 2017, the Financial Accounting Standards Board ("FASB") issued Accounting Standard Update ("ASU") 2017-09, *Compensation — Stock Compensation (Topic 718): Scope of Modification Accounting*. ASU 2017-09, which provides guidance about which changes to the terms or conditions of a share-based payment award require an entity to apply modification accounting in Topic 718. Per ASU 2017-9, an entity should account for the effects of a modification unless all the following are met: (1) the fair value (or calculated value or intrinsic value, if such an alternative measurement method is used) of the modified award is the same as the fair value (or calculated value or intrinsic value, if such an alternative measurement method is used) of the original award immediately before the original award is modified. If the modification does not affect any of the inputs to the valuation technique that the entity uses to value the award, the entity is not required to estimate the value immediately before and after the modification, (2) the vesting conditions of the modified award are the same as the vesting conditions of the original award immediately before the original award is modified, and (3) the classification of the modified award as an equity instrument or a liability instrument is the same as the classification of the original award immediately before the original award is modified. The current disclosure requirements in Topic 718 apply regardless of whether an entity is required to apply modification accounting under the amendments in ASU 2017-9. ASU 2017-9 is effective for public business entities for annual and interim periods in fiscal years beginning after December 15, 2017. Early adoption is permitted, including adoption in any interim period, for (1) public business entities for reporting periods for which financial statements have not yet been issued and (2) all other entities for reporting periods for which financial statements have not yet been made available for issuance. The amendments in this ASU should be applied prospectively to an award modified on or after the adoption date. The adoption of *ASU 2017-9* is not expected to have a material impact on the Company's financial statements or related disclosures.

No other new accounting pronouncements, issued or effective during the years ended December 31, 2017 and 2016, have had or are expected to have a significant impact on the Company's financial statements.

Note 2 – Going Concern

As shown in the accompanying financial statements, the Company has insufficient cash on hand, a working capital deficit of $1,953,610 and incurred net losses from operations resulting in an accumulated deficit of $7,056,238, and used $317,929 of cash from operations during the year ended December 31, 2017. These factors raise substantial doubt about the Company's ability to continue as a going concern. The Company is currently seeking additional sources of capital to fund short term operations. The Company, however, is dependent upon its ability to secure equity and/or debt financing and there are no assurances that the Company will be successful; therefore, without sufficient financing it would be unlikely for the Company to continue as a going concern.

The financial statements do not include any adjustments that might result from the outcome of any uncertainty as to the Company's ability to continue as a going concern. The financial statements also do not include any adjustments relating to the recoverability and classification of recorded asset amounts, or amounts and classifications of liabilities that might be necessary should the Company be unable to continue as a going concern.

Note 3 – Related Parties

Preferred Stock Issuance
On March 6, 2015, the Company issued 1,000,000 shares of Series E Preferred Stock to Alonzo Pierce, the Company's President and Chairman of the Board for services provided.

Settlement Agreement
In April of 2017, the Company entered into a settlement agreement with regard to disputed compensation owed to a former employee. Pursuant to the settlement agreement, the Company is to pay a total of $72,000 over eight (8) monthly payments of $9,000 commencing on April 28, 2017.

Note 4 – Fair Value of Financial Instruments

Under FASB ASC 820-10-5, fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (an exit price). The standard outlines a valuation framework and creates a fair value hierarchy in order to increase the consistency and comparability of fair value measurements and the related disclosures. Under GAAP, certain assets and liabilities must be measured at fair value, and FASB ASC 820-10-50 details the disclosures that are required for items measured at fair value.

The Company has certain financial instruments that must be measured under the new fair value standard. The Company's financial assets and liabilities are measured using inputs from the three levels of the fair value hierarchy. The three levels are as follows:

> Level 1 - Inputs are unadjusted quoted prices in active markets for identical assets or liabilities that the Company has the ability to access at the measurement date.
>
> Level 2 - Inputs include quoted prices for similar assets and liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability (e.g., interest rates, yield curves, etc.), and inputs that are derived principally from or corroborated by observable market data by correlation or other means (market corroborated inputs).
>
> Level 3 - Unobservable inputs that reflect our assumptions about the assumptions that market participants would use in pricing the asset or liability.

The following schedule summarizes the valuation of financial instruments at fair value on a recurring basis in the balance sheets as of December 31, 2017 and 2016, respectively:

	Fair Value Measurements at December 31, 2017		
	Level 1	Level 2	Level 3
Assets			
Cash	$ -	$ -	$ -
Total assets	-	-	-
Liabilities			
Cash in excess of available funds	254	-	-
Convertible note payable, net of discounts	-	844,619	-
Derivative liability	-	-	860,437
Total liabilities	-	844,619	860,437
	$ (254)	$ (844,619)	$ (860,437)

	Fair Value Measurements at December 31, 2016		
	Level 1	Level 2	Level 3
Assets			
Cash	$ 5,529	$ -	$ -
Total assets	5,529	-	-
Liabilities			
Convertible note payable, net of discounts	-	886,371	-
Derivative liability	-	-	249,800
Total liabilities	-	886,371	249,800
	$ 5,529	$ (886,371)	$ (249,800)

The fair values of our related party debts are deemed to approximate book value, and are considered Level 2 inputs as defined by ASC Topic 820-10-35.

There were no transfers of financial assets or liabilities between Level 1, Level 2 and Level 3 inputs for the years ended December 31, 2017 and 2016.

Note 5 – Deferred Revenues

Product sales are generally recognized upon shipment of product. However, the Company defers recognition of revenues from sales to stocking distributors until such distributors resell the related products to their customers. The Company has deferred recognition of revenues amounting to $60,000 and $60,000 as of December 31, 2017 and 2016, respectively.

Note 6 – Convertible Notes Payable

Convertible notes payable, as retroactively adjusted for the 1:255 stock split effective September 12, 2017, consist of the following at December 31, 2017 and 2016, respectively:

	December 31, 2017	December 31, 2016
On October 27, 2017, we entered into a Convertible Debenture with an individual investor ("Seventh Goodkin Note"). The Note bears interest at 10%, with a maturity date of October 27, 2018, is convertible at $0.0001 per share.	$ 10,000	$ -
On October 6, 2017, we entered into a Convertible Debenture with an individual investor ("Thirteenth Post Oak Note"). The Note bears interest at 10%, with a maturity date of October 16, 2018, is convertible at the greater of a) 60% of the closing traded price upon the notice of conversion, or b) $0.001 per share. The interest rate increases to 18% on default.	7,000	-
On September 20, 2017, we entered into a Convertible Debenture with an individual investor ("First Graham Note"). The Note bears interest at 10%, with a maturity date of September 20, 2018, is convertible at the greater of a) 60% of the closing traded price upon the notice of conversion, or b) $0.001 per share. The interest rate increases to 18% on default.	2,400	-
On September 13, 2017, we entered into a Convertible Debenture with Post Oak, LLC ("Twelfth Post Oak Note"). The Note bears interest at 10%, with a maturity date of September 13, 2018, and is convertible at 50% of the lowest per share market value over the twenty (20) trading days preceding the conversion notice.	8,000	-
On August 7, 2017, we entered into a Convertible Debenture with an individual investor ("Fifth Goodkin Note"). The Note bears interest at 10%, with a maturity date of August 7, 2018, is convertible at $0.03 per share.	10,000	-
On July 14, 2017, we entered into a Convertible Debenture with an individual investor ("Fourth Goodkin Note"). The Note bears interest at 10%, with a maturity date of July 14, 2018, is convertible at $0.03 per share.	7,500	-
On May 30, 2017, we entered into a Convertible Debenture with GPL Ventures, LLC ("Second GPL Note"). The Note bears interest at 5%, with a maturity date of May 30, 2018, and is convertible at the greater of a) 50% of the lowest traded price over the twenty (20) trading days preceding the conversion notice, or b) $0.03 per share. The note carries liquidated damages of $500 per day in the event of default.	50,000	-
On May 18, 2017, we entered into a Convertible Debenture with Post Oak, LLC ("Eleventh Post Oak Note"). The Note bears interest at 10%, with a maturity date of May 18, 2018, and is convertible at 50% of the lowest per share market value over the fifteen (15) trading days preceding the conversion notice. The unpaid debt was forgiven by the lender on December 12, 2017.	-	-

On May 1, 2017, we entered into a Convertible Debenture with Post Oak, LLC ("Tenth Post Oak Note"). The Note bears interest at 10%, with a maturity date of May 1, 2018, and is convertible at 50% of the lowest per share market value over the fifteen (15) trading days preceding the conversion notice.	10,000	-
On April 29, 2017, we entered into a Convertible Debenture with Christopher Babinski ("First Babinski Note"). The Note bears interest at 10%, with a maturity date of April 29, 2018, and is convertible at 50% of the current trading bid price on the date of the conversion notice, not to exceed $2.55 per share.	15,000	-
On April 20, 2017, we entered into a Convertible Debenture with Post Oak, LLC ("Ninth Post Oak Note"). The Note bears interest at 10%, with a maturity date of April 20, 2018, and is convertible at 50% of the lowest per share market value over the fifteen (15) trading days preceding the conversion notice.	7,500	-
On April 19, 2017, we entered into a Convertible Debenture with Carriage Consulting Group ("Sixth CCG Note"). The Note bears interest at 10%, with a maturity date of April 19, 2018, and is convertible at 50% of the current bid price at the time of conversion, but not less than $0.03 per share or more than $2.55 per share. The unpaid debt was forgiven by the lender on December 12, 2017.	-	-
On April 10, 2017, we entered into a Convertible Debenture with Post Oak, LLC ("Eighth Post Oak Note"). The Note bears interest at 10%, with a maturity date of April 10, 2018, and is convertible at 50% of the lowest per share market value over the fifteen (15) trading days preceding the conversion notice. The unpaid debt was forgiven by the lender on December 12, 2017.	-	-
On April 7, 2017, we entered into a Convertible Debenture with Post Oak, LLC ("Seventh Post Oak Note"). The Note bears interest at 10%, with a maturity date of April 7, 2018, and is convertible at 50% of the lowest per share market value over the fifteen (15) trading days preceding the conversion notice.	7,500	-
On April 5, 2017, we entered into a Convertible Debenture with Post Oak, LLC ("Sixth Post Oak Note"). The Note bears interest at 10%, with a maturity date of April 5, 2018, and is convertible at 50% of the lowest per share market value over the fifteen (15) trading days preceding the conversion notice.	7,500	-
On March 27, 2017, we entered into a Convertible Debenture with Carriage Consulting Group ("Fifth CCG Note"). The Note bears interest at 10%, with a maturity date of March 27, 2018, and is convertible at the lesser of a) $2.55 per share or b) 50% of the current bid price at the time of conversion, but not less than $0.0255 per share.	7,500	-
On March 23, 2017, we entered into a Convertible Debenture with Carriage Consulting Group ("Fourth CCG Note"). The Note bears interest at 10%, with a maturity date of March 23, 2018, and is convertible at the lesser of a) $2.55 per share or b) 50% of the current bid price at the time of conversion, but not less than $0.0255 per share.	15,000	-
On March 21, 2017, we entered into a Convertible Debenture with an individual investor ("Third Goodkin Note"). The Note bears interest at 8%, with a maturity date of March 21, 2018, is convertible at the lesser of a) $2.55 per share or b) 50% of the lowest bid price over the fifteen (15) trading days preceding the conversion notice.	4,000	-
On March 20, 2017, we entered into a Convertible Debenture with Carriage Consulting Group ("Third CCG Note"). The Note bears interest at 10%, with a	5,000	-

maturity date of March 20, 2018, and is convertible at the lesser of a) $2.55 per share or b) 50% of the current bid price at the time of conversion, but not less than $0.0255 per share.		
On March 11, 2017, we entered into a Convertible Debenture with BB Winks, LLC ("Ninth BB Winks Note"). The Note bears interest at 10%, with a maturity date of March 11, 2018, and is convertible at the lesser of a) $2.55 per share or b) 60% of the current bid price at the time of conversion, but not less than $0.0255 per share.	5,000	-
On March 13, 2017, we entered into a Convertible Debenture with Post Oak, LLC ("Fifth Post Oak Note"). The Note bears interest at 10%, with a maturity date of March 13, 2018, and is convertible at the lesser of a) $2.55 per share or b) 50% of the lowest bid price over the fifteen (15) trading days preceding the conversion notice.	20,000	-
On March 2, 2017, we entered into a Convertible Debenture with Carriage Consulting Group ("Second CCG Note"). The Note bears interest at 10%, with a maturity date of March 2, 2018, and is convertible at the lesser of a) $2.55 per share or b) 50% of the current bid price at the time of conversion, but not less than $0.0255 per share.	5,000	-
On February 28, 2017, we entered into a Convertible Debenture with an individual investor ("Third Pellicci Note"). The Note bears interest at 8%, with a maturity date of February 28, 2018, is convertible at the lesser of a) $2.55 per share or b) 50% of the lowest bid price over the fifteen (15) trading days preceding the conversion notice.	5,000	-
On February 27, 2017, we entered into a Convertible Debenture with Post Oak, LLC ("Fourth Post Oak Note"). The Note bears interest at 10%, with a maturity date of February 27, 2018, and is convertible at the lesser of a) $2.55 per share or b) 50% of the lowest bid price over the fifteen (15) trading days preceding the conversion notice.	36,000	-
On February 23, 2017, we entered into a Convertible Debenture with BB Winks, LLC ("Eighth BB Winks Note"). The Note bears interest at 10%, with a maturity date of February 23, 2018, and is convertible at the lesser of a) $2.55 per share or b) 60% of the current bid price at the time of conversion, but not less than $0.0255 per share.	7,500	-
On February 16, 2017, we entered into a Convertible Debenture with Detres Entertainment ("Second Detres Note"). The Note bears interest at 10%, with a maturity date of February 16, 2018, and is convertible at the lesser of a) $2.55 per share or b) 60% of the current bid price at the time of conversion, but not less than $0.0255 per share or more than $2.55 per share.	10,000	-
On February 15, 2017, we entered into a Convertible Debenture with Detres Entertainment ("First Detres Note"). The Note bears interest at 10%, with a maturity date of February 15, 2018, and is convertible at the lesser of a) $2.55 per share or b) 60% of the current bid price at the time of conversion, but not less than $0.0255 per share or more than $2.55 per share.	10,000	-
On February 6, 2017, we entered into a Convertible Debenture with Post Oak, LLC ("Third Post Oak Note"). The Note bears interest at 10%, with a maturity date of February 6, 2018, and is convertible at the lesser of a) $2.55 per share or b) 50% of the lowest bid price over the fifteen (15) trading days preceding the conversion notice.	7,500	-

On January 24, 2017, we entered into a Convertible Debenture with BB Winks, LLC ("Seventh BB Winks Note"). The Note bears interest at 10%, with a maturity date of January 24, 2018, and is convertible at the lesser of a) $2.55 per share or b) 60% of the current bid price at the time of conversion, but not less than $0.0255 per share.	5,000	-
On January 20, 2017, we entered into a Convertible Debenture with an individual investor ("Second Pellicci Note"). The Note bears interest at 8%, with a maturity date of January 20, 2018, is convertible at the lesser of a) $2.55 per share or b) 50% of the lowest bid price over the fifteen (15) trading days preceding the conversion notice. The unpaid debt was forgiven by the lender on December 12, 2017.	-	-
On January 5, 2017, we entered into a Convertible Debenture with an individual investor ("First Boehmer Note"). The Note bears interest at 8%, with a maturity date of January 5, 2018, is convertible at 50% of the lowest traded price over the ten (10) trading days preceding the conversion notice.	5,000	-
On January 4, 2017, we entered into a Convertible Debenture with an individual investor ("First Pellicci Note"). The Note bears interest at 8%, with a maturity date of January 4, 2018, is convertible at the lesser of a) $2.55 per share or b) 50% of the lowest bid price over the fifteen (15) trading days preceding the conversion notice. The unpaid debt was forgiven by the lender on December 12, 2017.	-	-
On December 13, 2016, we entered into a Convertible Debenture with an individual investor ("Second Goodkin Note"). The Note bears interest at 8%, with a maturity date of December 13, 2017, is convertible at 50% of the lowest traded price over the ten (10) trading days preceding the conversion notice.	7,000	7,000
On November 9, 2016, we entered into a Convertible Debenture with an individual investor ("Second Easter Note"). The Note bears interest at 8%, with a maturity date of November 9, 2017, is convertible at 50% of the lowest traded price over the ten (10) trading days preceding the conversion notice. The unpaid debt was forgiven by the lender on December 12, 2017.	-	5,500
On August 12, 2016, we entered into a Convertible Debenture with LOMA Management Partners ("Fifth LOMA Note"). The Note bears interest at 8%, with a maturity date of August 12, 2018, and is convertible at 50% of the lowest traded price over the 10 trading days preceding the conversion notice. The unpaid debt was forgiven by the lender on December 12, 2017.	-	2,750
On July 20, 2016, we entered into a Convertible Debenture with LOMA Management Partners ("Fourth LOMA Note"). The Note bears interest at 10%, with a maturity date of July 20, 2017, and is convertible at the lesser of a) $2.55 per share or b) 50% of the lowest bid price over the fifteen (15) trading days preceding the conversion notice.	12,500	12,500
On June 27, 2016, we entered into a Convertible Debenture with Far North Global, LLC ("First Global Note"). The Note bears interest at 8%, with a maturity date of April 14, 2017, and is convertible at 50% of the lowest traded price over the 10 trading days preceding the conversion notice.	16,000	16,000
On June 6, 2016, we entered into a Convertible Debenture with BB Winks, LLC ("Sixth BB Winks Note"). The Note bears interest at 10%, with a maturity date of June 6, 2017, and is convertible at the lesser of a) $2.55 per share or b) 60% of the current bid price at the time of conversion, but not less than $0.0255 per share.	3,000	3,000

On May 20, 2016, we entered into a Convertible Debenture with BB Winks, LLC ("Fifth BB Winks Note"). The Note bears interest at 10%, with a maturity date of May 20, 2017, and is convertible at the lesser of a) $2.55 per share or b) 60% of the current bid price at the time of conversion, but not less than $0.0255 per share.	2,500	2,500
On May 20, 2016, we entered into a Convertible Debenture with BB Winks, LLC ("Fourth BB Winks Note"). The Note bears interest at 10%, with a maturity date of May 20, 2017, and is convertible at the lesser of a) $2.55 per share or b) 60% of the current bid price at the time of conversion, but not less than $0.0255 per share.	20,000	20,000
On May 20, 2016, we assumed a $29,000 Convertible Debenture from Top Shelf Brands Holdings Corporation as owed to Steve and Monica Mazzo ("First Mazzo Note") that originated on October 20, 2014. The Note bears interest at 12%, with a maturity date of October 20, 2017, is convertible at the lesser of a) $0.0255 per share or b) 50% of the closing bid price over the ten (10) trading days preceding the conversion notice, but not less than $0.0255 per share. On May 20, 2016, a total of $14,500 of principal was converted into 568,628 shares. The note is currently in default.	14,500	14,500
On May 12, 2016, we entered into a Convertible Debenture with ValueCorp Trading Co ("Seventh ValueCorp Note"). The Note bears interest at 8%, with a maturity date of May 12, 2017, and is convertible at the lesser of a) $2.55 per share or b) 50% of the closing bid price at the time of conversion.	3,000	3,000
On May 9, 2016, we entered into a Convertible Debenture with ValueCorp Trading Co ("Sixth ValueCorp Note"). The Note bears interest at 8%, with a maturity date of May 9, 2017, and is convertible at 50% of the lowest traded price over the 10 trading days preceding the conversion notice.	2,000	2,000
On May 6, 2016, we entered into a Convertible Debenture with ValueCorp Trading Co ("Fifth ValueCorp Note"). The Note bears interest at 8%, with a maturity date of May 6, 2017, and is convertible at 50% of the lowest traded price over the 10 trading days preceding the conversion notice.	3,000	3,000
On April 14, 2016, we entered into a Convertible Debenture with Rockwell Capital Partners ("Sixth Rockwell Note"). The non-interest bearing Note with a maturity date of April 14, 2018, is convertible at 50% of the lowest traded price over the ten (10) trading days preceding the conversion notice. On May 30, 2017, a total of $5,000 of principal was converted into 392,157 shares of common stock.	5,000	10,000
On March 12, 2016, we entered into a Convertible Debenture with Sign and Drive Motors Inc. ("Third Sign and Drive Note"). The non-interest bearing Note with a maturity date of March 12, 2018, is convertible at 50% of the lowest traded price over the 10 preceding trading days.	2,000	2,000
On March 4, 2016, we entered into a Convertible Debenture with Sign and Drive Motors Inc. ("Second Sign and Drive Note"). The non-interest bearing Note with a maturity date of March 4, 2018, is convertible at 50% of the lowest traded price over the 10 preceding trading days.	7,000	7,000
On February 12, 2016, we entered into a Convertible Debenture with ValueCorp Trading Co ("Fourth ValueCorp Note"). The Note bears interest at 10%, with a maturity date of February 12, 2017, and is convertible at the lesser of a) $2.55 per share or b) 50% of the closing bid price at the time of	2,500	2,500

conversion.		
On February 12, 2016, we entered into a Convertible Debenture with Blackbridge Capital, LLC ("First Blackbridge Note") who purchased and was assigned a $1,000 of debt from the First ODM Note. The Note bears interest at 10%, with a maturity date of February 12, 2017, and is convertible at the lesser of a) $2.55 per share or b) 60% of the current bid price at the time of conversion, but not less than $0.0255 per share. The note is currently in default.	1,000	1,000
On February 12, 2016, we entered into a Convertible Debenture with BB Winks, LLC ("Third BB Winks Note"). The Note bears interest at 10%, with a maturity date of February 12, 2017, and is convertible at the lesser of a) $2.55 per share or b) 60% of the current bid price at the time of conversion, but not less than $0.0255 per share.	2,500	2,500
On January 7, 2016, we entered into a Convertible Debenture with an individual investor ("First Barker Note"). The Note bears interest at 10%, with a maturity date of January 7, 2018, is convertible at 50% of the lowest traded price over the ten (10) trading days preceding the conversion notice.	15,000	15,000
On December 15, 2015, we entered into a Convertible Debenture with TB Financial, LLC ("First TB Note"). The Note bears interest at 8%, with a maturity date of December 15, 2016, is convertible at 50% of the lowest traded price over the ten (10) trading days preceding the conversion notice. The note is currently in default.	5,000	5,000
On December 13, 2015, we entered into a Convertible Debenture with an individual investor ("Second Odom Note"). The Note bears interest at 10%, with a maturity date of December 13, 2016, is convertible at the lesser of a) $2.55 per share or b) 50% of the lowest bid price over the fifteen (15) trading days preceding the conversion notice. On April 1, 2017, a total of $19,756, consisting of $17,500 of principal and $2,256 of interest, was converted into 774,727 shares of common stock.	-	17,500
On December 9, 2015, we entered into a Convertible Debenture with an individual investor ("First Odom Note"). The Note bears interest at 10%, with a maturity date of December 9, 2016, is convertible at the lesser of a) $2.55 per share or b) 50% of the lowest bid price over the fifteen (15) trading days preceding the conversion notice. On April 1, 2017, a total of $14,111, consisting of $12,500 of principal and $1,611 of interest, was converted into 553,373 shares of common stock.	-	12,500
On December 2, 2015, we entered into a Convertible Debenture with ValueCorp Trading Co ("Third ValueCorp Note"). The Note bears interest at 10%, with a maturity date of December 2, 2016, and is convertible at the lesser of a) $2.55 per share or b) 50% of the closing bid price at the time of conversion. The note is currently in default.	12,500	12,500
On November 13, 2015, we entered into a Convertible Debenture with LOMA Management Partners ("Third LOMA Note"). The Note bears interest at 10%, with a maturity date of November 13, 2016, and is convertible at the lesser of a) $2.55 per share or b) 50% of the lowest bid price over the fifteen (15) trading days preceding the conversion notice. On April 1, 2017, a total of $18,500, consisting of $15,000 of principal and $3,500 of interest, was converted into 483,660 shares of common stock.	-	30,000
On November 4, 2015, we entered into a Convertible Debenture with BB Winks, LLC ("Second BB Winks Note"). The Note bears interest at 10%, with	5,000	5,000

a maturity date of November 4, 2016, and is convertible at the lesser of a) $2.55 per share or b) 50% of the current bid price at the time of conversion, but not less than $0.0255 per share. The note is currently in default.		
On October 20, 2015, we entered into a Convertible Debenture with BB Winks, LLC ("First BB Winks Note"). The Note bears interest at 10%, with a maturity date of October 20, 2016, and is convertible at the lesser of a) $2.55 per share or b) 50% of the current bid price at the time of conversion, but not less than $0.0255 per share. The note is currently in default.	-	15,000
On October 14, 2015, we entered into a Convertible Debenture with Post Oak, LLC ("Second Post Oak Note"). The Note bears interest at 8%, with a maturity date of October 14, 2016, and is convertible at the lesser of a) $2.55 per share or b) 50% of the lowest bid price over the fifteen (15) trading days preceding the conversion notice. The note is currently in default. On April 23, 2017, a total of $15,000 of principal was converted into 1,176,471 shares of common stock.	30,000	45,000
On October 10, 2015, we entered into a Convertible Debenture with Carriage Consulting Group ("First CCG Note"). The Note bears interest at 10%, with a maturity date of October 10, 2016, and is convertible at the lesser of a) $2.55 per share or b) 50% of the closing bid price at the time of conversion.	-	30,000
On September 14, 2015, we entered into a Convertible Debenture with ValueCorp Trading Co ("Second ValueCorp Note"). The Note bears interest at 10%, with a maturity date of September 15, 2016, and is convertible at the lesser of a) $2.55 per share or b) 50% of the closing bid price at the time of conversion. The note is currently in default.	-	8,000
On September 3, 2015, we entered into a Convertible Debenture with Post Oak, LLC ("Second Post Oak Note"). The Note bears interest at 8%, with a maturity date of September 3, 2016, and is convertible at the lesser of a) $2.55 per share or b) 50% of the lowest bid price over the fifteen (15) trading days preceding the conversion notice. The note is currently in default.	250,000	250,000
On July 17, 2015, we entered into a Convertible Debenture with an individual investor ("Second Fischer Note"). The Note bears interest at 10%, with a maturity date of July 17, 2016, is convertible at 50% of the lowest bid price on the date immediately preceding the conversion notice. The note is currently in default.	-	2,500
On July 15, 2015, we entered into a Convertible Debenture with an individual investor ("First Fischer Note"). The Note bears interest at 10%, with a maturity date of July 15, 2016, is convertible at 50% of the lowest bid price on the date immediately preceding the conversion notice. The note is currently in default.	-	2,500
On June 30, 2015, we entered into a Convertible Debenture with an individual investor ("Second Roth Note"). The Note bears interest at 10%, with a maturity date of June 30, 2016, is convertible at 50% of the lowest bid price on the date immediately preceding the conversion notice. The note is currently in default.	-	5,000
On June 29, 2015, we entered into a Convertible Debenture with Strategic Tactical Asset Trading, LLC ("First STAT Note"). On February 9, 2016, the lender converted $250 principal for 98,039 shares of common stock. The Note bears interest at 10%, with a maturity date of June 29, 2016, and is convertible at 50% of the lowest bid price on the date immediately preceding the conversion notice. The note is currently in default.	4,750	4,750

On May 22, 2015, we entered into a Convertible Debenture with Ray Ciarello ("First Ciarello Note"). The Note bears interest at 8%, with a maturity date of May 22, 2016, and is convertible at the lesser of $2.55 or 50% of the lowest market value over the 25 trading days immediately preceding the conversion notice. The note is currently in default. On April 7, 2017, a total of $5,600, consisting of $5,000 of principal and $600 of interest, was converted into 439,216 shares of common stock.	2,500	7,500
On May 22, 2015, we entered into a Convertible Debenture with Nick Wallace ("First Wallace Note"). On February 22, 2017, the lender assigned, and $8,300, consisting of $7,500 principal and $800 of interest, was converted for 325,490 shares of common stock. The Note carried interest at 8%, with a maturity date of May 22, 2016, and was convertible at the lesser of $2.55 or 50% of the lowest market value over the 25 trading days immediately preceding the conversion notice.	-	7,500
On May 5, 2015, we entered into a Convertible Debenture with LOMA Management Partners ("Second LOMA Note"). The Note bears interest at 8%, with a maturity date of November 5, 2015, and is convertible at the lesser of a) $2.55 per share or b) 50% of the lowest bid price over the fifteen (15) trading days preceding the conversion notice. The note is currently in default.	20,000	20,000
On April 27, 2015, we entered into a Convertible Debenture with an individual investor ("First Sign & Drive Note"). The Note bears interest at 10%, with a maturity date of April 27, 2016, is convertible at 50% of the lowest bid price on the date immediately preceding the conversion notice.	-	15,000
On April 27, 2015, we entered into a Convertible Debenture with an individual investor ("First Goodkin Note"). The Note bears interest at 10%, with a maturity date of April 27, 2016, is convertible at 50% of the lowest bid price on the date immediately preceding the conversion notice. A total of $5,000 was repaid on September 25, 2016 in cash.	-	10,000
On April 8, 2015, we entered into a Convertible Debenture with an individual investor ("First Roth Note"). The Note bears interest at 10%, with a maturity date of April 8, 2016, is convertible at 50% of the lowest bid price on the date immediately preceding the conversion notice. On February 9, 2016, the lender converted $250 principal for 98,039 shares of common stock. The note is currently in default.	2,250	2,250
On March 20, 2015, we entered into a Convertible Debenture with an individual investor ("Second Rosenthal Note"). The Note bears interest at 10%, with a maturity date of March 20, 2016, is convertible at 50% of the lowest bid price on the date immediately preceding the conversion notice. The note is currently in default.	8,500	8,500
On March 6, 2015, we entered into a Convertible Debenture with MVD Group, LLC ("First MVD Note"). The Note bears interest at 12%, with a maturity date of March 6, 2016, and is convertible at the greater of a) $0.0255 per share or b) 50% of the lowest bid price over the ten (10) days immediately preceding the conversion notice. The note is currently in default.	21,000	21,000
On February 23, 2015, we entered into a Convertible Debenture with an individual investor ("First Rosenthal Note"). The Note bears interest at 10%, with a maturity date of February 23, 2016, is convertible at 50% of the lowest bid price on the date immediately preceding the conversion notice. On April 3, 2017, a total of $14,589, consisting of $12,500 of principal and $2,089 of interest, was converted into 346,735 shares of common stock in full satisfaction	-	12,500

of the debt.		
On January 26, 2015, we entered into an Amended and Restated Convertible Debenture with Plus Odds, Inc. to amend and restate the convertible debenture issued to Plus Odds, Inc. ("First Plus Odds Note"), pursuant to which a total of 280,850,000 shares of common stock previously held by First Plus Odds and its affiliates were cancelled and returned to treasury in exchange for the convertible promissory note bearing interest at 3% per annum. The Note has a maturity date of January 31, 2016, and is convertible at the greater of (i) an amount equal to the volume weighted average price (the "VWAP") of the closing bid price on the trading day immediately preceding the conversion notice (up to $50K convertible per day, providing the VWAP was not below $0.50 per share) or (ii) fifty cents ($0.50) per share. On March 23, 2017, the Company and the holder agreed to amend the note to extend the maturity date to January 15, 2018, increased the interest rate to 8%, payable quarterly, and revised the conversion terms to enable the holder to convert up to $25,000 at a time at a conversion rate equal to 50% of the lowest closing traded price over the preceding 15 days from the conversion notice. The Note was sold and assigned to GPL Ventures, LLC and the note was exchanged for a new note on April 12, 2017 ("First GPL Note"), with a maturity date of April 12, 2018, bearing interest at 8% and convertible at 50% of the lowest traded price over the 20 trading days preceding notice of conversion. On various dates between May 12, 2017 and July 5, 2017 a total of $125,000 of principal was converted into an aggregate of 9,803,922 shares of common stock.	140,000	265,000
On December 10, 2013, we entered into a Consolidated Convertible Note Agreement with Don Morrison ("First Morrison Note"), pursuant to which we settled $9,364 of outstanding accounts payable owed to Mr. Morrison in exchange for a convertible promissory note bearing interest at 10% per annum. The Note had a maturity date of January 10, 2015, and is convertible at the lesser of (i) $0.00255 per share or (ii) fifty percent (50%) of the average closing bid price for the Company's common stock over the ten (10) trading days immediately preceding (a) the Holder's receipt of shares pursuant to such Conversion or payment, or (b) Notice of such Conversion. The Note can be prepaid by us at a 150% premium after one year from the origination date of the note with a thirty (30) day written notice. The note holder sold and assigned the note to a third party ("First ODM Note") who subsequently converted a total of $6,128 in exchange for an aggregate of 289,264,500 shares on various dates between March 10, 2015 and May 22, 2016. In addition, another $1,000 of principal was sold and assigned to a third party (Blackbridge Note #1) on February 12, 2016. Currently in default.	2,236	2,236
Total convertible notes payable	912,136	948,486
Less: unamortized debt discounts	(67,517)	(62,115)
Convertible notes payable, net of discounts	$ 844,619	$ 886,371

Note 6 – Convertible Notes Payable (Continued)

In accordance with ASC 470-20 Debt with Conversion and Other Options, the Company recorded total discounts of $115,531 and $251,177 for the variable conversion features of the convertible debts incurred during the years ended December 31, 2017 and 2016, respectively. The discounts are being amortized to interest expense over the term of the debentures using the effective interest method. The Company recorded $110,129 and $252,035 of interest expense pursuant to the amortization of the note discounts during the years ended December 31, 2017 and 2016, respectively.

The shares of common stock issuable upon conversion of the Notes listed above will be restricted securities as defined in Rule 144 promulgated under the Securities Act of 1933. The terms of each convertible note placed a "maximum share amount" on the note holder that can be owned as a result of the conversions to common stock by the note holder of 4.99% of the issued and outstanding shares of the Company.

In accordance with ASC 815-15, the Company determined that the variable conversion feature and shares to be issued represented embedded derivative features, and these are shown as derivative liabilities on the balance sheet. The Company calculated the fair value of the compound embedded derivatives associated with the convertible debentures utilizing a lattice model.

The Company recognized interest expense for the years ended December 31, 2017 and 2016, respectively, as follows:

	December 31, 2017	December 31, 2016
Interest on convertible notes	$ 83,619	$ 87,226
Finance costs, assumed convertible debt	-	170,687
Amortization of debt discounts	110,129	252,035
Total interest expense	$ 193,748	$ 509,948

Note 7 – Changes in Stockholders' Equity (Deficit)

Stock Split and Amendment to Articles of Incorporation
On September 6, 2016, the Company amended its Articles of Incorporation to change the Par Value of its Common and Preferred Stock from $0.00001 to $0.001 per share, and amend its authorized capital stock to consist of (i) 480 million shares of common stock, $0.001 par value, and (ii) 20 million shares of preferred stock, $0.001 par value, designated as Series A and Series E preferred stock.

On September 12, 2017, a reverse stock split of 1:255 of common stock became effective. All disclosures, herein, have been restated to present the adjusted effects of the stock split.

Convertible Series B Preferred Stock
On August 16, 2016, the Company designated 100,000 shares of its 50,000,000 authorized shares of Preferred Stock as Convertible Series B Preferred Stock ("Series B") with a $5.00 par value.

Series E Preferred Stock
Pursuant to an amendment to the Company's Articles of Incorporation on September 6, 2017, the Company has 20,000,000 authorized shares of Preferred Stock, of which 1,000,000 shares of $0.001 par value Series E Preferred Stock ("Series E") have been designated and issued. The Series E ranks subordinate and junior to all of the Corporation's common stock, carries no dividends, has no liquidation participation rights and are not redeemable. The collective outstanding shares of Series E Preferred Stock are entitled to twice the number of votes of all outstanding shares of capital stock such that the holders of outstanding shares of Series E shares shall always constitute sixty-six and two thirds (66 2/3rds) of the voting rights of the Corporation. The holders of shares of Common Stock and Series E Preferred Stock shall vote together and not as separate classes.

On March 6, 2015, the Company issued 1,000,000 shares of Series E Preferred Stock to Alonzo Pierce, the Company's President and Chairman of the Board for services provided.

Note 7 – Changes in Stockholders' Equity (Deficit) (Continued)

Common Stock
Pursuant to an amendment to the Company's Articles of Incorporation on September 6, 2017, the Company has 480,000,000 authorized shares of $0.001 par value Common Stock.

Common Stock Issuances for Debt Conversions (2017)
On July 5, 2017, the Company issued 2,352,941 shares of common stock pursuant to the debt conversion of $30,000 of principal on the First GPL Note. The note was converted in accordance with the conversion terms; therefore no gain or loss has been recognized.

During the three months ended June 30, 2017, the Company issued a total of 11,617,319 shares of common stock pursuant to the conversion of an aggregate $187,555 of debt conversions, consisting of $177,500 of principal and $10,055 of interest. The notes were converted in accordance with the conversion terms; therefore no gain or loss has been recognized.

During the three months ended March 31, 2017, the Company issued a total of 5,152,864 shares of common stock pursuant to the conversion of an aggregate $133,312 of debt conversions, consisting of $110,500 of principal and $22,812 of interest. The notes were converted in accordance with the conversion terms; therefore no gain or loss has been recognized.

Common Stock Issuances for Debt Conversions (2016)
During the three months ended September 30, 2016, the Company issued a total of 550 million shares of common stock pursuant to the conversion of an aggregate $80,000 of principal debt conversions. The notes were converted in accordance with the conversion terms; therefore no gain or loss has been recognized.

During the three months ended June 30, 2016, the Company issued a total of 858,237,350 shares of common stock pursuant to the conversion of an aggregate $85,455 of debt conversions, consisting of $84,188 of principal and $1,267 of interest. The notes were converted in accordance with the conversion terms; therefore no gain or loss has been recognized.

During the three months ended March 31, 2016, the Company issued a total of 360 million shares of common stock pursuant to the conversion of an aggregate $105,550 of debt conversions, consisting of $87,500 of principal and $18,050 of interest. The notes were converted in accordance with the conversion terms; therefore no gain or loss has been recognized.

Common Stock Issuances for Services (2017)
On February 8, 2017, the Company granted 313,725 shares of common stock to an attorney for services rendered. The fair value of the common stock was $88,000 based on the closing price of the Company's common stock on the date of grant.

Common Stock Issuances for Services (2016)
On March 3, 2016, the Company issued a total of 20 million shares of common stock among two service providers for services rendered. The aggregate fair value of the common stock was $12,000 based on the closing price of the Company's common stock on the date of grant.

On March 1, 2016, the Company issued 25 million shares of common stock to a service provider for services rendered. The fair value of the common stock was $12,500 based on the closing price of the Company's common stock on the date of grant.

On February 9, 2016, the Company issued a total of 6 million shares of common stock among two service providers for services rendered. The aggregate fair value of the common stock was $22,800 based on the closing price of the Company's common stock on the date of grant.

On February 8, 2016, the Company issued a total of 39 million shares of common stock among two service providers for services rendered. The aggregate fair value of the common stock was $195,000 based on the closing price of the Company's common stock on the date of grant.

Note 7 – Changes in Stockholders' Equity (Deficit) (Continued)

Common Stock Issuances on Subscriptions Payable (2017)
On November 3, 2017, the Company issued 4,706 shares of common stock previously purchased by an investor on March 2, 2015 for $12,000.

On November 3, 2017, the Company issued 29,412 shares of common stock previously purchased by an investor on March 23, 2016 for $7,500.

On June 21, 2017, the Company issued 392,157 shares of common stock previously purchased by an investor on April 30, 2015 for $961,967.

Common Stock Issuances on Subscriptions Payable (2016)
On March 23, 2016, the Company received $7,500 from an accredited investor for the sale of 7,500,000 shares of the Company's common stock. The shares have not yet been issued. A total of 123,582,353 shares, including this transaction, have not yet been issued on prior commitments.

Common Stock Cancellations (2017)
On February 23, 2017, the Company cancelled a total of 196,078 shares of common stock previously issued for non-performance of services.

On February 10, 2017, the Company cancelled 196,078 shares of common stock previously issued for non-performance of services.

Common Stock Cancellations (2016)
On July 12, 2016, the Company cancelled a total of 97 million shares of common stock previously issued to Top Shelf Brands Holdings on November 23, 2015. Alonzo Pierce, the Company's President and Chairman of the Board, is also affiliated with Top Shelf Brands Holdings.

On July 12, 2016, the Company cancelled 1,500,000 shares of common stock issued to a service provider in a prior year.

On February 17, 2016, the Company issued 70 million shares of common stock in error. The shares were subsequently returned and cancelled on April 6, 2017.

Contributed Capital (2017)
On September 28, 2017, the Company received $9,000 of contributed capital from an existing shareholder.

Note 8 – Income Taxes

The Company accounts for income taxes under FASB ASC 740-10, which requires use of the liability method. FASB ASC 740-10-25 provides that deferred tax assets and liabilities are recorded based on the differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes, referred to as temporary differences.

For the years ended December 31, 2017 and 2016, the Company incurred net operating losses and, accordingly, no provision for income taxes has been recorded. In addition, no benefit for income taxes has been recorded due to the uncertainty of the realization of any tax assets. At December 31, 2017 and 2016, the Company had approximately $1,985,000 and $1,485,000 of federal net operating losses, respectively. The historical federal net operating loss was lost upon the subsequent merger and dissolution of FIMA, Inc. The net operating loss carry forwards, if not utilized, will begin to expire in 2034.

The components of the Company's deferred tax asset are as follows:

	December, 31 2017	December 31, 2016
Deferred tax assets:		
Net operating loss carry forwards	$ 694,750	$ 519,000
Net deferred tax assets before valuation allowance	$ 694,750	$ 519,000
Less: Valuation allowance	(694,750)	(519,000)
Net deferred tax assets	$ -	$ -

Based on the available objective evidence, including the Company's history of losses, management believes it is more likely than not that the net deferred tax assets will not be fully realizable. Accordingly, the Company provided for a full valuation allowance against its net deferred tax assets at December 31, 2017 and 2016, respectively.

A reconciliation between the amounts of income tax benefit determined by applying the applicable U.S. and state statutory income tax rate to pre-tax loss is as follows:

	December 31, 2017	December 31, 2016
Federal and state statutory rate	35%	35%
Change in valuation allowance on deferred tax assets	(35%)	(35%)

In accordance with FASB ASC 740, the Company has evaluated its tax positions and determined there are no uncertain tax positions.

Note 9 – Subsequent Events

Common Stock Issuances for Services, Related Party
On March 22, 2018, the Company granted 50,000,000 shares of common stock to Mr. Alonzo Pierce for services rendered. The fair value of the common stock was $352,000 based on the closing price of the Company's common stock on the date of grant.

Common Stock Issuances for Debt Conversions
On January 13, 2018, the Company issued 2,950,000 shares of common stock pursuant to the conversion of $5,900 of principal on the Second Post Oak Note. The note was converted in accordance with the conversion terms; therefore no gain or loss has been recognized.

On January 12, 2018, the Company issued 2,875,000 shares of common stock pursuant to the conversion of $5,750 of principal on the First Boehmer Note. The note was converted in accordance with the conversion terms; therefore no gain or loss has been recognized.