

Firstin Wireless Technology, Inc.  
(A Development Stage Enterprise)  
Unaudited Balance Sheets

	March 31, 2013	September 30, 2012
<b>ASSETS</b>		
<b>Current assets</b>		
Cash	\$ -	\$ -
<b>Total current assets</b>	-	-
<b>Total assets</b>	\$ -	\$ -
<b>LIABILITIES AND STOCKHOLDERS' (DEFICIT) EQUITY</b>		
<b>Current liabilities</b>		
Accounts payable	\$ 37,623	\$ 37,278
Accrued expenses	1,818	1,473
Convertible debentures, related party	32,500	32,500
Related Party Payable	2,806	-
<b>Total liabilities (All Current)</b>	74,747	71,251
<b>Stockholders' (deficit) equity</b>		
Preferred stock, \$0.001 par value, 10,000,000 shares authorized, no shares issued and outstanding	-	-
Common Stock: \$0.001 par value, 90,000,000 shares authorized, 79,323 shares issued and outstanding	79	79
Additional paid in capital	2,106,679	2,106,679
Deficit accumulated during the development stage	(2,181,160)	(2,178,009)
<b>Total stockholders' (deficit) equity</b>	(74,747)	(71,251)
<b>Total liabilities and stockholders' (deficit) equity</b>	\$ -	\$ -

See accompanying notes to financial statements

Firstin Wireless Technology, Inc.  
(A Development Stage Enterprise)  
Unaudited Statement of Operations

	For the Three Months Ended March 31, 2013	For the Three Months Ended December 31, 2012
Revenue	\$ -	\$ -
Expenses		
General and administrative	2,806	-
Professional fees	-	-
Total expenses	<u>2,806</u>	<u>-</u>
Net loss	<u>\$ (2,806)</u>	<u>\$ -</u>
Other income (expenses):		
Interest Expense	(345)	(345)
Change in fair market value of derivative liabilities	-	-
(Loss) from continuing operations	<u>(345)</u>	<u>(345)</u>
Discontinued operations:		
Loss from discontinued operations	-	-
Net (loss)	<u>\$ (3,151)</u>	<u>\$ (345)</u>
Basic and diluted net (loss) per common share		
Basic and fully diluted net (loss ) per share from continuing operations	\$ (0.00)	\$ (0.00)
Basic and fully diluted net (loss) per share from discontinued operations	(0.00)	(0.00)
Basic and fully diluted net (loss) per share	<u>(0.00)</u>	<u>(0.00)</u>
Weighted average number of common shares outstanding—basic and fully diluted	<u>79,323</u>	<u>79,319</u>

See accompanying notes to financial statements

Firstin Wireless Technology, Inc.  
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Unaudited Statements of Cash Flows

	For the Three Months Ended March 31, 2013	For the Three Months Ended December 31, 2012
<b>Cash flows from operating activities</b>		
Net loss	\$ (3,151)	\$ (345)
Adjustments to reconcile net income to net cash used by operating activities		
Depreciation and amortization expense	-	-
Decrease (increase) in assets:		
Inventories	-	-
Prepaid expenses	-	-
Security deposits	-	-
Increase (decrease) in liabilities:		
Accounts payable	-	-
Accrued expenses	-	-
Accrued expenses (related party)	345	345
Deferred rent obligation	-	-
Capital lease obligations payable	-	-
<b>Net cash used in operating activities</b>	<b>(2,806)</b>	<b>(25,000)</b>
<b>Cash flows from financing activities</b>		
Proceeds from officer loan, related party	2,806	-
Repayments on notes payable	-	-
<b>Net cash provided by financing activities</b>	<b>2,806</b>	<b>-</b>
Net change in cash	-	-
Cash at beginning of period	-	-
Cash at end of period	\$ -	\$ -
<b>Supplemental cash flow information:</b>		
Cash paid for interest	\$ -	\$ -
Cash paid for income taxes	\$ -	\$ -

See accompanying notes to financial statements

**Firstin Wireless Technology, Inc.**  
(formerly Passionate Pet, Inc.)  
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(March 31, 2013 Unaudited)

**Note 1 – Basis of Presentation and Significant Accounting Policies**

Basis of Presentation

On July 31, 2012, the Company changed control and management, at which time the Company's name was changed from Passionate Pet, Inc. to Firstin Wireless Technology, Inc. The accompanying condensed financial statements formerly included the accounts of the following entities, all of which were under common control and ownership prior to the spin-off of their subsidiary on July 31, 2012:

Name of Entity	Form of Entity	State of Incorporation	Relationship
Firstin Wireless Technology, Inc. (formerly Passionate Pet, Inc.)	Corporation	Nevada	Parent
Passionate Pet, Inc.	Corporation	California	Subsidiary

The condensed financial statements herein contain the discontinued operations of the wholly owned CA subsidiary that was acquired on September 30, 2010, and spun-off to the former majority shareholder as part of a change in control on July 31, 2012. All significant inter-company transactions have been eliminated in the preparation of these financial statements.

These statements reflect all adjustments, consisting of normal recurring adjustments, which in the opinion of management are necessary for fair presentation of the information contained therein.

The Company has adopted a fiscal year end of September 30th.

The interim condensed financial statements included herein, presented in accordance with United States generally accepted accounting principles and stated in US dollars, have been prepared by the Company, without audit, pursuant to the rules and regulations of the Securities and Exchange Commission. Certain information and footnote disclosures normally included in financial statements prepared in accordance with generally accepted accounting principles have been condensed or omitted pursuant to such rules and regulations, although the Company believes that the disclosures are adequate to not make the information presented misleading.

These statements reflect all adjustments, which in the opinion of management, are necessary for fair presentation of the information contained therein. Except as otherwise disclosed, all such adjustments are of a normal recurring nature. It is suggested that these interim condensed financial statements be read in conjunction with the financial statements of the Company for the year ended September 30, 2011 and notes thereto included in the Company's 10-K annual report. The Company follows the same accounting policies in the preparation of interim reports.

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.

Property and Equipment

Equipment is recorded at its acquisition cost, which includes the costs to bring the equipment to the condition and location for its intended use, and equipment is depreciated using the straight-line method over the estimated useful life of the related asset as follows:

Furniture and fixtures	7 years
Machinery and equipment	7 years
Software and hardware	5 years
Leasehold improvements	Lease Term
Assets held under capital leases	7 years

Amortization of leasehold improvements is computed using the straight-line method over the shorter of the remaining lease term or the estimated useful lives of the improvements.

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Assets held under capital leases are recorded at the lower of the net present value of the minimum lease payments or the fair value of the leased asset at the inception of the lease. Amortization expense is computed using the straight-line method over the useful lives of the assets due to transfer of ownership after the lease term has expired.

Maintenance and repairs will be charged to expense as incurred. Significant renewals and betterments will be capitalized. At the time of retirement or other disposition of equipment, the cost and accumulated depreciation will be removed from the accounts and the resulting gain or loss, if any, will be reflected in operations.

Property and equipment are evaluated for impairment whenever impairment indicators are prevalent. The Company will assess the recoverability of equipment by determining whether the depreciation and amortization of these assets over their remaining life can be recovered through projected undiscounted future cash flows. The amount of equipment impairment, if any, will be measured based on fair value and is charged to operations in the period in which such impairment is determined by management.

#### Segment Reporting

FASB ASC 280-10-50 requires annual and interim reporting for an enterprise's operating segments and related disclosures about its products, services, geographic areas and major customers. An operating segment is defined as a component of an enterprise that engages in business activities from which it may earn revenues and expenses, and about which separate financial information is regularly evaluated by the chief operating decision maker in deciding how to allocate resources. All of the Company's stores are considered operating segments, and will be aggregated into one reportable segment given the similarities in economic characteristics among the operations represented by the stores and the common nature of the products, customers and methods of distribution.

#### 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, accounts payable 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. The Company had no other items that required fair value measurement on a recurring basis.

#### Revenue Recognition

Sales are recorded when products are delivered to customers 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. Estimates for sales returns and other allowances are generated from our review of monthly sales versus subsequent returns, and receipt of payments. Typically, subsequent returns consist of less than 1% of monthly sales. Prior to the discontinued operations, the Company deferred any revenue from boarding or grooming services for which the service had not been performed until such time that the Company and the customer jointly determined that the service had been performed or no refund was be required.

#### Cost of Merchandise Sales and Occupancy Costs

Cost of merchandise sales and occupancy costs includes the following types of expenses: purchase price of inventory sold, including inbound freight charges; shipping and handling costs; inventory shrinkage costs and valuation adjustments; payroll and benefits costs; store occupancy costs, including rent, common area maintenance, property taxes, utilities, insurance, and depreciation of leasehold improvements and capitalized lease assets. Also included in cost of merchandise sales and occupancy costs is certain consideration received from vendors for vendor rebates, allowances and discounts.

#### Cost of Services Sales

Cost of services sales includes the following types of expenses: payroll and benefit costs, as well as, professional fees for outsourced groomers and trainers, in addition to other direct costs of the services line of business.

#### Pre-Opening Costs

Costs incurred in connection with opening new stores are expensed as incurred and are recorded in general and administrative expenses. Such costs include initial store supplies, rent and utilities.

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Advertising and Promotion

All costs associated with advertising and promoting products are expensed as incurred. These expenses approximated \$-0- and \$-0- for the three months ended December 31, 2012 and March 31, 2013, respectively.

Income Taxes

The Company recognizes deferred tax assets and liabilities based on differences between the financial reporting and tax bases of assets and liabilities using the enacted tax rates and laws that are expected to be in effect when the differences are expected to be recovered. The Company provides a valuation allowance for deferred tax assets for which it does not consider realization of such assets to be more likely than not.

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, there were no outstanding potential common stock equivalents and therefore basic and diluted earnings per share result in the same figure.

Stock-Based Compensation

The Company adopted FASB guidance on stock based compensation upon inception at April 23, 2009. Under FASB ASC 718-10-30-2, all share-based payments to employees, including grants of employee stock options, are to be recognized in the income statement based on their fair values. Pro forma disclosure is no longer an alternative. There were no share-based payments to employees, or otherwise, for the three months ended December 31, 2012 and March 31, 2013.

Uncertain Tax Positions

Effective upon inception at April 23, 2009, the Company adopted new standards for accounting for uncertainty in income taxes. 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. As of March 31, 2013 the Company had no uncertain tax positions.

Recently Issued Accounting Pronouncements

In February 2013, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2013-02, *Comprehensive Income (Topic 220): Reporting of Amounts Reclassified Out of Accumulated Other Comprehensive Income*, to improve the transparency of reporting these reclassifications. Other comprehensive income includes gains and losses that are initially excluded from net income for an accounting period. Those gains and losses are later reclassified out of accumulated other comprehensive income into net income. The amendments in the ASU do not change the current requirements for reporting net income or other comprehensive income in financial statements. All of the information that this ASU requires already is required to be disclosed elsewhere in the financial statements under U.S. GAAP. The new amendments will require an organization to:

- Present (either on the face of the statement where net income is presented or in the notes) the effects on the line items of net income of significant amounts reclassified out of accumulated other comprehensive income - but only if the item reclassified is required under U.S. GAAP to be reclassified to net income in its entirety in the same reporting period; and
- Cross-reference to other disclosures currently required under U.S. GAAP for other reclassification items (that are not required under U.S. GAAP) to be reclassified directly to net income in their entirety in the same reporting period. This would be the case when a portion of the amount reclassified out of accumulated other comprehensive income is initially transferred to a balance sheet account (e.g., inventory for pension-related amounts) instead of directly to income or expense.

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The amendments apply to all public and private companies that report items of other comprehensive income. Public companies are required to comply with these amendments for all reporting periods (interim and annual). The amendments are effective for reporting periods beginning after December 15, 2012, for public companies. Early adoption is permitted. The adoption of ASU No. 2013-02 is not expected to have a material impact on our financial position or results of operations.

In January 2013, the FASB issued ASU No. 2013-01, *Balance Sheet (Topic 210): Clarifying the Scope of Disclosures about Offsetting Assets and Liabilities*, which clarifies which instruments and transactions are subject to the offsetting disclosure requirements originally established by ASU 2011-11. The new ASU addresses preparer concerns that the scope of the disclosure requirements under ASU 2011-11 was overly broad and imposed unintended costs that were not commensurate with estimated benefits to financial statement users. In choosing to narrow the scope of the offsetting disclosures, the Board determined that it could make them more operable and cost effective for preparers while still giving financial statement users sufficient information to analyze the most significant presentation differences between financial statements prepared in accordance with U.S. GAAP and those prepared under IFRSs. Like ASU 2011-11, the amendments in this update will be effective for fiscal periods beginning on, or after January 1, 2013. The adoption of ASU 2013-01 is not expected to have a material impact on our financial position or results of operations.

In October 2012, the FASB issued Accounting Standards Update ASU 2012-04, "Technical Corrections and Improvements" in Accounting Standards Update No. 2012-04. The amendments in this update cover a wide range of Topics in the Accounting Standards Codification. These amendments include technical corrections and improvements to the Accounting Standards Codification and conforming amendments related to fair value measurements. The amendments in this update will be effective for fiscal periods beginning after December 15, 2012. The adoption of ASU 2012-04 is not expected to have a material impact on our financial position or results of operations.

In August 2012, the FASB issued ASU 2012-03, "Technical Amendments and Corrections to SEC Sections: Amendments to SEC Paragraphs Pursuant to SEC Staff Accounting Bulletin (SAB) No. 114, Technical Amendments Pursuant to SEC Release No. 33-9250, and Corrections Related to FASB Accounting Standards Update 2010-22 (SEC Update)" in Accounting Standards Update No. 2012-03. This update amends various SEC paragraphs pursuant to the issuance of SAB No. 114. The adoption of ASU 2012-03 is not expected to have a material impact on our financial position or results of operations.

In July 2012, the FASB issued ASU 2012-02, "Intangibles – Goodwill and Other (Topic 350): Testing Indefinite-Lived Intangible Assets for Impairment" in Accounting Standards Update No. 2012-02. This update amends ASU 2011-08, *Intangibles – Goodwill and Other (Topic 350): Testing Indefinite-Lived Intangible Assets for Impairment* and permits an entity first to assess qualitative factors to determine whether it is more likely than not that an indefinite-lived intangible asset is impaired as a basis for determining whether it is necessary to perform the quantitative impairment test in accordance with Subtopic 350-30, *Intangibles - Goodwill and Other - General Intangibles Other than Goodwill*. The amendments are effective for annual and interim impairment tests performed for fiscal years beginning after September 15, 2012. Early adoption is permitted, including for annual and interim impairment tests performed as of a date before July 27, 2012, if a public entity's financial statements for the most recent annual or interim period have not yet been issued or, for nonpublic entities, have not yet been made available for issuance. The adoption of ASU 2012-02 is not expected to have a material impact on our financial position or results of operations.

In December 2011, the FASB issued ASU 2011-12, "Deferral of the Effective Date for Amendments to the Presentation of Reclassifications of Items out of Accumulated Other Comprehensive Income in Accounting Standards Update No. 2011-05. This update defers the requirement to present items that are reclassified from accumulated other comprehensive income to net income in both the statement of income where net income is presented and the statement where other comprehensive income is presented. The adoption of ASU 2011-12 is not expected to have a material impact on our financial position or results of operations.

In December 2011, the FASB issued ASU No. 2011-11 "Balance Sheet: Disclosures about Offsetting Assets and Liabilities" ("ASU 2011-11"). This Update requires an entity to disclose information about offsetting and related arrangements to enable users of its financial statements to understand the effect of those arrangements on its financial position. The objective of this disclosure is to facilitate comparison between those entities that prepare their financial statements on the basis of U.S. GAAP and those entities that prepare their financial statements on the basis of IFRS. The amended guidance is effective for annual reporting periods beginning on or after January 1, 2013, and interim periods within those annual periods. The Company is currently evaluating the impact, if any, that the adoption of this pronouncement may have on its results of operations or financial position.

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**Note 2 – Going Concern**

As shown in the accompanying condensed financial statements, we discontinued our operations in our Irvine location, have incurred recurring losses from operations resulting in an accumulated deficit of (\$2,181,160), and as of March 31, 2013, our current liabilities exceeded its current assets by \$74,747. These factors raise substantial doubt about our ability to continue as a going concern. Management is actively pursuing new ventures to increase revenues. In addition, we are currently seeking additional sources of capital to fund short term operations. Management believes these factors will contribute toward achieving profitability. The accompanying financial statements do not include any adjustments that might be necessary if the Company is unable 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 – Discontinued Operations**

On January 16, 2012, the Company was evicted from its retail and wholesale distribution business unit located in Irvine, California and decided to discontinue its operations in that location. The Company decided to dispose of this business unit primarily because it has incurred significant operating losses in each of the last two years as the operations could not generate enough revenues to satisfy the significant rent and occupancy costs in the last two years. Subsequently, this subsidiary was spun-off to the former majority shareholder on July 31, 2012. A tax benefit was not recorded on this loss due to limitations on current tax recognition. The results of operations from the Irvine business unit have been retrospectively presented as losses from discontinued operations as presented below for the three months ended December 31, 2011:

	For the three months ended December 31, <u>2011</u>
Revenue:	
Sales of services	\$ 137,547
Discounts on sales of services	(3,029)
Merchandise sales	85,465
Total net revenues	219,983
Cost of merchandise sales and occupancy costs	396,180
Cost of services sales	20,775
Gross (loss)	(196,972)
Expenses:	
General and administrative	17,067
Professional fees	12,250
Salaries and wages	66,694
Total operating expenses	96,011
Net operating (loss)	(292,983)
Interest expense and financing costs	(16,268)
Total other income (expense)	(16,268)

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Loss on discontinued operations \$ (309,251)

In accordance with Accounting Standard Classification (“ASC”) Subtopic 360-10, *Impairment or Disposal of Long-Lived Assets*, depreciation on these abandoned assets was determined based on their adjusted useful lives as a change in accounting estimate. Leasehold improvements and equipment surrendered pursuant to the evictions and defaults on the SBA loan carried a net book value prior to the impairment of \$711,160, and depreciation expense of \$33,940 was recognized for the three months ended December 31, 2011.

The carrying value of the assets and liabilities of the discontinued operations were comprised of the following at December 31, 2011, respectively:

	2011
<b>Assets of discontinued business unit:</b>	
Cash	
Inventories	\$ 9,948
Prepaid expenses	84,871
Property and equipment, net	4,849
Other assets	713,144
<b>Total assets</b>	<b>3,138</b>
	<u>\$ 815,950</u>
<b>Liabilities of discontinued business unit:</b>	
Accounts payable	\$ 714,587
Accrued expenses	82,095
Deferred rent obligation	525,374
Officer loan, related party	279,525
Capital lease obligations payable	7,926
Short and long term debts	631,961
<b>Total liabilities</b>	<b><u>\$ 2,241,468</u></b>

**Note 4 – Related Party**

On July 31, 2012, the former CEO, John Dunn entered into an agreement with the Company to sell 100% of his interest in the Company, representing 40,000 post-split adjusted shares of common stock, and assume the net assets and liabilities of the Irvine, CA subsidiary, which amounted to a total net liability of \$2,011,457. The purchaser, Geo Co Ventures, LLC became the majority shareholder and appointed Renee Galizio as President and CEO.

From time to time, the Company’s founder and former CEO, John Dunn has advanced loans to the Company for operations at an 8% interest rate, due on demand. The principal balances due were \$0, \$-0- and \$279,525 at March 31, 2013, December 31, 2012 and 2011, respectively. In addition, accrued interest of \$0, \$-0- and \$39,956 existed at March 31, 2013 December 31, 2012 and 2011, respectively. The principal balance of \$283,370 and accrued interest of \$52,197 was distributed with the spin-off of the subsidiary on July 31, 2012.

**Note 5 – Fair Value of Financial Instruments**

The Company adopted FASB ASC 820-10 upon inception at April 23, 2009. 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.

Financial assets and liabilities measured at fair value are measured using inputs from the three levels of the fair value hierarchy. The

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three levels are as follows:

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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 non-recurring basis in the balance sheets as of March 31, 2012 and September 30, 2012:

	Fair Value Measurements at March 31, 2012		
	Level 1	Level 2	Level 3
<b>Assets</b>			
None	\$ -	\$ -	\$ -
<b>Total assets</b>	\$ -	\$ -	\$ -
<b>Liabilities</b>			
Convertible debenture	-	-	32,500
<b>Total liabilities</b>	-	-	32,500
	\$ -	\$ -	\$ (32,500)

	Fair Value Measurements at September 30, 2012		
	Level 1	Level 2	Level 3
<b>Assets</b>			
None	\$ -	\$ -	\$ -
<b>Total assets</b>	\$ -	\$ -	\$ -
<b>Liabilities</b>			
Convertible debenture	-	-	32,500
<b>Total liabilities</b>	-	-	32,500
	\$ -	\$ -	\$ (32,500)

**Note 6 – Officer Loan, Related Parties**

Officer loan consisted of the following at March 31, 2013 and September 30, 2012, respectively:

	March 31, 2013	September 30, 2012
Unsecured promissory note to John Dunn, founder and CEO, carries an 8% interest rate, due on demand	\$ -	\$ -

The principal balance of \$283,370 and accrued interest of \$52,197 at July 31, 2012 was distributed with the spin-off of the subsidiary to John Dunn.

The Company recorded interest expense in the amount of \$0, \$-0- and \$5,591 related to the officer loan for the three months ended March 31, 2013, December 31, 2012 and 2011, respectively.

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**Note 7 – Convertible Debentures, related party**

Convertible debentures, related party consisted of the following at March 31, 2013 and September 30, 2012, respectively:

	March 31, 2013	September 30, 2012
Unsecured convertible promissory note carries an interest rate of 1% above prime, currently 4.25%, matures on July 30, 2013. The principal is convertible into shares of common stock at the discretion of the note holder at a price equal to the closing share price upon notice of conversion, not to exceed \$0.004 per share, but in no event less than \$0.001 per share. On July 30, 2012 the note was acquired and assigned to George Lambro, a related party, whereby the terms of the note were modified. The note was formerly held by Asher Enterprises, Inc., as originated on January 18, 2012.	\$ 32,500	\$ 32,500
Total convertible debentures	32,500	32,500
Less: debt discounts	-	-
Total convertible debentures, related party, net of discounts	\$ 32,500	\$ 32,500

The Company recorded interest expense in the amount of \$345, \$345 and \$0- related to the convertible debenture for the three months ended March 31, 2013, December 31, 2012 and 2011, respectively.

**Note 8 – Notes Payable**

Notes payable consisted of the following at March 31, 2013 and September 30, 2012, respectively:

	March 31, 2013	September 30, 2012
Small Business Administration (SBA) loan, carries a variable interest rate of 2.75% above prime, secured by all inventory, chattel paper, accounts, equipment, and general intangibles, as well as, a personal guarantee by the CEO, John Dunn, and an assignment of a life insurance policy in the amount of \$512,300, maturing on August 26, 2019. Interest only due and payable monthly for the first twelve (12) months (until August 31, 2010), and interest and principal amortized equally over the remaining term of the loan thereafter. Currently in default due to our material adverse change in financial condition related to our discontinued operations on January 16, 2012.	\$ -	\$ -
Unsecured promissory note, originated on May 11, 2010, carries an 8% interest rate, mature d on May 11, 2011 and extended to September 15, 2011. Currently in default	-	-
Unsecured promissory note, originated on August 18, 2011, carries an 8% interest rate, matured on October 15, 2011. Currently in default.	-	-
Total long term debt	-	-
Less: current maturities	-	-
Long term debt	\$ -	\$ -

The total principal balances of \$631,961 and accrued interest of \$37,161 at July 31, 2012 was distributed with the spin-off of the subsidiary to John Dunn.

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The Company recorded interest expense on notes payable in the amount of \$0, \$-0- and \$11,624 for the three months ended March 31, 2013, December 31, 2012 and 2011, respectively. Interest expense is included in the loss from discontinued operations on the statement of operations as the financing was used to renovate the leased property and maintain the operations in our Irvine retail facility.

**Note 9 – Changes in Stockholders' Equity (Deficit)**

The Company has authorized 90,000,000 shares of common stock and 10,000,000 shares of preferred stock.

On January 22, 2013, the Company was recapitalized and effected a 1:250 reverse stock split. There is currently 79,323 shares issued and outstanding as of the date of this report.

Common Stock

No shares of common stock or preferred stock were issued during the three months ended December 31, 2012 or 2011, respectively.

**Note 10 – Commitments and Contingencies**

The Company may be involved in various inquiries, administrative proceedings and litigation relating to matters arising from our operations prior to the change in management and spin-off of our subsidiary on July 31, 2012. The Company is not currently a defendant in any material litigation and is not aware of any threatened litigation that could have a material effect on the Company. Management is not able to estimate the minimum loss to be incurred, if any, as a result of the final outcome of these matters but believes they are not likely to have a material adverse effect upon the Company's financial position or results of operations and, accordingly, no provision for loss has been recorded.

**Note 11 – Subsequent Events**

On April 1, 2013, Renee Galizio resigned from all positions with the Company and appointed Andre Beauchesne, Claude Beauregard and Robert Desjardins as directors. The new board then appointed Andre Beauchesne as President and Secretary and Robert Desjardins as Treasurer.


The Company has evaluated subsequent events from the balance sheet through the date of this filing, and determined there are no other events to disclose.

**Issuer Certification**

I, Andre Beauchesne certify that:

Based on my knowledge, the financial statements, 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 statement.

Date: May 17, 2013

  
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Andre Beauchesne, President