

Bioptic Phytoceuticals, Inc.
Balance Sheets
December 31, 2007
(Unaudited)

ASSETS

Current assets:

Cash	\$ 3,280
Account receivables	6,024
Inventory	18,267
Prepays	<u>7,159</u>
Total current assets	<u>34,730</u>

Non-current assets

Property & equipment, net	22,909
Patents	<u>15,159</u>
Total non-current assets	<u>38,068</u>

TOTAL ASSETS	\$ <u>72,798</u>
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LIABILITIES

Current liabilities

Accounts payable	\$ 89,414
Sales tax payable	1,493
Loans payable - shareholder	<u>3,483</u>
Total current liabilities	<u>94,390</u>

SHAREHOLDERS' EQUITY

Common stock	546,990
Additional paid-in capital	539,191
Accumulated deficit	<u>(1,107,773)</u>
Total shareholders' equity	<u>(21,592)</u>

TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	\$ <u>72,798</u>
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Bioptic Phytoceuticals, Inc.
Statements of Operations
Year Ended December 31, 2007
(Unaudited)

Sales	\$ 108,623
Cost of goods sold	<u>13,221</u>
Gross profit	<u>95,401</u>
 Operating Expenses	
Marketing	7,252
Rent	30,984
Insurance	11,239
General & administrative	23,436
Other operating expenses	64,266
Depreciation	<u>7,560</u>
Total operating expenses	<u>144,737</u>
 Income (loss) from operations	 <u>(49,336)</u>
 Other Expenses	
Settlement claim	64,746
Interest expense	<u>26,258</u>
 Net loss	 <u>\$ (140,341)</u>

Bioptic Phytoceuticals, Inc.

Total number of Outstanding Shares as of Feb. 6, 2008: 42,798,290