

INITIAL DISCLOSURE STATEMENT FOR

CAL ALTA AUTO GLASS, INC

AS OF MARCH 31, 2012

Part A General Company Information

Item 1.

NAME:

The exact name of the issuer is Cal Alta Auto Glass Inc. We were incorporated in the State of Nevada on October 14, 1999 under the name of International Sports Marketing Group Inc. On November 25, 2003, through the Nevada Secretary of State, by Certificate of Amendment, the name was changed to Cal Alta Auto Glass Ltd. On June 1, 2005, through the Nevada Secretary of State, by Certificate of Amendment, the name was changed to Cal Alta Auto Glass, Inc.

Item II.

ADDRESS

2921 N. Tenaya Way

Suite 211

Las Vegas, Nevada 89129

Phone: 714.204.2354

wimexico@gmail.com

Item III.

Jurisdiction and date of the incorporation

The Company was incorporated in the State of Nevada on October 14, 1999.

Part B Share Structure

Item IV The title and class of securities outstanding

Common Stock

250,000,000 Authorized
60,178,727 Issued and outstanding including
178,727 Free Trading shares

Preferred Shares Authorized: 10,000,000
Issued and outstanding: none

CUSIP No.: 1280X201

Trading Symbol: CAAG.PK

Part C Business Information

Item 5 Par or stated Value and description of the security

A. Par or stated Value.

Common Stock:

The par value of the Company's Common Stock is \$0.001 per share with 250,000,000 shares authorized.

Preferred Stock:

The par value of the Company's Preferred Stock is \$0.001 per share with 10,000,000 shares authorized. Each share of Preferred Stock entitles the holder to one vote.

B. Common or Preferred Stock

Each share of common stock entitles the holder to one vote on each matter submitted to a vote of our stockholders, including the election of directors. There is no cumulative voting. Subject to preferences that may be applicable to any outstanding preferred stock, stockholders are entitled to receive ratably such dividends, if any, as may be declared from time to time by the Board of Directors. Stockholders have no preemptive, conversion or other subscription rights. There are no redemption or sinking fund provisions related to the common stock. In the event of liquidation, dissolution or winding up of Company, stockholders are entitled to share ratably in all assets remaining after payment of liabilities, subject to prior distribution rights of preferred stock, if any, then outstanding.

Each share of Preferred stock entitles the holder to one vote on each matter submitted to a vote of our stockholders, including the election of directors. There is no cumulative voting. Subject to preferences that may be applicable to any outstanding preferred stock, stockholders are entitled to receive ratably such dividends, if any, as may be declared from time to time by the Board of Directors. Stockholders have no preemptive, conversion or other subscription rights. There are no redemption or sinking fund provisions related to the common stock. In the event of liquidation, dissolution or winding up of Company, stockholders are entitled to share ratably in all assets remaining after payment of liabilities, subject to prior distribution rights of preferred stock, if any, then outstanding.

Item VI The number of shares or total amount of the securities outstanding for each class of securities authorize.

As of our most recent fiscal quarter ended December 31, 2011 and as of the end of the fiscal year ended December 31, 2010, we had 250,000,000 Common Shares authorized, with 60,178,727 Common Shares issued and outstanding, including 178,727 free trading shares held by 186 shareholders.

Preferred Stock authorized 10,000,000 par value .001 with -0- shares issued and outstanding.

Item VII

Name and Address of Transfer Agent

Holladay Stock Transfer

2939 N. 67th Place

Scottsdale, AZ, 85251

480-481-3940

Holladay Stock Transfer is registered under the Securities Exchange Act of 1934 and regulated by the SEC.

Part C. Business Information

Item VIII The nature of the issuer's business

The Company has focused their current operation on the exploration of its Gallo Property, which is predominantly a Gold Deposit.

The Gallo Property is in the Tecuala Mineral District, which is located in the State of Nayarit, Mexico. This Property is in what is considered to be a widely mineralized area and identified as a major deposit of gold and other minerals. The Area has been widely explored and is currently being successfully mined by several known mining and geological institutions.

Based on geological findings on the Gallo de Oro Property, a resource/reserve estimate was calculated on reserves on the Property. Data was obtained using polygon approach and with several considerations taken hence defining the estimate on the basis of three (3) categories, measured, indicated and inferred.

The resource estimate was further refined and a mineable reserve was produced using geologic reserve interpellation. The Philosophy of the company is to commence mining whatever viable reserve is available and continue with exploration that would be financed internally to increase the resource since the potential of the area is overwhelming.

Operational Plan The Gallo de Oro Property These 2 categories are covered on this page and the next one

The Company staff has extensive experience in mining operations in Mexico and are familiar with all facets of mining production.

In developing the Gallo de Oro Property, the strategy of the Company is to mine and process existing ore and additional ore lying within the surface zones in the mineral deposit. This will be done using the Small Scale Mining Permits that the Company currently has.

Simultaneously the Company will be pursuing a further exploration program of the area. This will entail rehabilitation of the tunnels for the purpose of determining the extent of mineralization at depth as well as upgrade the category of inferred reserves of ore into the “measured and indicated” category of reserves.

The mineral structure on the Gallo de Oro Property is such that the minerals are encased in hard rock. The hard rock will then be extracted and crushed into smaller quantities. Currently the Company has extracted over 5,000 tons of ore that it has

been stockpiled. This ore will then be transported to a mill where it will undergo custom milling, resulting in gold and silver bullion.

B. Management's Discussion and Analysis of Financial Conditions of Operations.

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C. Off Balance Sheet Arrangements.

None

Part D. Management Structure and Financial Information

1. Wayne Bailey, President, Secretary, and Director
2. 2921 North Tenaya Way
Suite 211
Las Vegas, NV 89129

3. 2007 to 2012

President, Cardio Infrared Technologies Inc.

4. Director, Cardio Infrared Technologies Inc.

5. Compensation: 0

6. None

Item 12 Financial Information for the Isuer's most rcent fical period.

Financial Statements for Years ending December 31, 2011 and December 31, 2010 were filed sepaaraely with OTC Markets, Inc. on March 20, 2012

Item 13.

Financial Statements for Years ending December 31, 2011 and December 31, 2010 were filed separetly with OTC Markets, Inc. on March 20, 2012

Item 14.

Dane Peterson 50,000,000 Common Shares (83%)

Mary Ann Baron 5,000,000 Common Shares (8.3%)

Anvil International Inc. 5,000,000 Common Shares (8.3%)

Beneficially Owned by Steven Thompson

Item 15. The name, address, telephone number, and email address of each of th following outside providers

1. Investment Banker

None

2. Promoters.

None

3. Counsel

Andrew Coldicutt

1220 Rosecrans Street, PMB 258

San Diego, CA, 92106

United States

4. Accountant or Auditor

Peter Messineo, CPA

1982 Otter Way

Palm Harbor, FL, 34685

United States

5. Public Relations consultants
None
6. Investor Relations
None
7. Any other advisors
None

Part E Issuance History

Item 17 List of securities offering and shares issued for services for the past two years.

None

Item 18

None

Item 19 Articles of Incorporation and Bylaws.

Attached

Item 20 Purchases of Equity Securities by the issuer and Affiliated Purchaser.

None

Item 21 Issuer's Certifications

I, Wayne Keith Bailey, certify that:

1. I have reviewed this annual disclosure statement of Cardio Infrared Technologies, Inc;
2. Based on my knowledge, this disclosure statement does not contain any untrue statements of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial informant included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer and of, and for, the periods presented in this disclosure statement.

Date: May 15, 2012

___/s/Wayne Keith Bailey___ Wayne Keith Bailey, CEO

**CAL ALTA AUTO GLASS, INC
BALANCE SHEET
AS OF MARCH 31, 2012**

<u>ASSETS</u>	UNAUDITED
Current Assets:	
Cash And Cash Equivalentents	\$ 22,350 \$
Receivables	
Inventory	
Goods and Services Tax Recoverable	233,520
Total Current Assets	255,870
 Other Assets	
	-
Total Assets	\$ 255,870 \$
 <u>LIABILITIES AND SHAREHOLDER'S EQUITY</u>	
Current Liabilities:	
Accounts Payable	\$ - \$
Notes payables - Current	1,249,309
Total Current Liabilities	1,249,309
 Long-term Liabilities:	
Total liabilities	282,246 1,531,555
 Commitments	
	-
 Stockholders' Equity:	
Common stock: 250,000,000 shares authorized, \$0.001 par value	
60,178,727 shares issued and outstanding	179
Additional paid-in-capital	1,858,636
Accumulated deficits	(3,134,500)
Total Stockholders' Equity	(1,275,685)
Total Liabilities And Stockholders' Equity	\$ 255,870 \$
<i>See accompanying notes to financial statements</i>	
	-

CAL ALTA AUTO GLASS, INC
STATEMENTS OF OPERATIONS
FOR THE THREE MONTHS ENDING MARCH 31, 2012
UNAUDITED

Net revenue	\$	-
Cost of revenue		
Gross profit		-
Operating expenses		
Amortization and depreciation expenses		
General & administrative expenses		117,447
Total operating expenses		117,447
Income (Loss) from operations		(117,447)
Other income (expense):		
Other income		
Other Expense		
Interest expense		
Total other income (expense)		-
Net profit (loss)	\$	(117,447)

See accompanying notes to financial statements

CAL ALTA AUTO GLASS, INC
STATEMENTS OF CASH FLOWS
FOR THE THREE MONTHS TO DATE ENDED MARCH 31, 2012
UNAUDITED

	2012
Cash Flows From Operating Activities	
Net Income (loss)	\$ (117,447)
Depreciation and amortization	
(Increase) / decrease in assets:	
Accounts Receivable	
Inventory/Clinical Trials	
Other Assets	
Prepaid Expenses	-
Increase / (decrease) in liabilities:	
Commissions Payable	-
Accrued Expenses	-
Notes Payable	134,666
Accrued Interest	-
Accounts Payable	
Net cash used in operating activities	134,666
Net cash Increase for period	
Cash Flows From Financing Activities	
Net cash provided by Financing Activities	
Net Proceeds from the issuance of Preferred stock	
Net Proceeds from acquisition of assets	
Net Cash Provided by Financing Activities	0
Net Increase (Decrease) During the Period	17,219
Cash and cash equivalents, Beginning of the period	5,131
Cash and cash equivalent, End of the period	\$ 22,350

See accompanying notes to financial statements

CAL ALTA GROUP INC
 UNAUDITED
 EQUITY STATEMENT
 AS OF MARCH 31, 2012

	COMMON STOCK Shares	STOCK Amount	Additional Paid-In Capital	Retained Earnings (Deficit)	Stockholders' Equity (Deficit)
Balance Common as of DECEMBER 31, 2009	35,742,333	35,742	1,823,073	(2,981,317)	(1,122,502)
Adjustment for stock reversal total outstanding	178,727	179	1,858,636	(2,981,317)	(1,122,502)
Net loss as of December 31, 2010				(35,736)	(35,736)
Balance as of December 31, 2011	178,727	179	1,858,636	(3,017,053)	(1,158,238)
Stock issuance for Management 3/31/12	50,000,000				
Stock Issuance for Management 3/30/12	5,000,000				
Stock issuance for Managemnt 3/30/12	5,000,000				
Net loss as of March 31, 2012				(117,447)	(117,447)
Total as of February 10, 2012	60,178,727	179	1,858,636	-3,134,500	(1,275,685)

Cal Alta
SHARES ISSUED FOR SERVICES
For Twenty Four Months Ended March 31, 2012

STOCK ISSUED		Shares	Type of Share
Stock issued for Management	30-Mar-12	50,000,000	R
Stock issued for Management	30-Mar-12	5,000,000	R
Stock issued for Services	30-Mar-12	5,000,000	R

CAL ALTA AUTO GLASS, INC.
(A DEVELOPMENT STAGE COMPANY)

Notes to Financial Statements

March 31, 2012

Note 1. Nature of Operations:

Cal Alta Auto Glass, Inc., (the Company) formerly International Sports Marketing Group, Inc., was incorporated October 14, 1999.

On November 25, 2003, the Company entered into a reverse merger pursuant to Rule 368 (a)(1)(B) of the Internal Revenue Code of 1986 as amended with Cal Alta Auto Glass, Ltd., a company organized under the laws of Alberta, Canada B.C., to operate businesses in the auto glass industry . Whereas, the Company acquired 100% of the common stock of Cal Alta Auto Glass, Ltd., a Canadian corporation, for 8,500,000 shares of authorized but un-issued common stock. The Company changed its name to Cal Alta Auto Glass, Inc. Cal Alta Auto Glass, Ltd. (Canadian Co.) is the predecessor due to the reverse merger. Cal Alta Auto Glass, Inc., is a holding company. Due to the reverse merger, Cal Alta Auto Glass, Ltd., became the subsidiary holding company of the Company.

On December 30, 2008 the Company acquired Energy One Resource Services, Inc. (a Canadian Corporation). On December 30, 2008, the Company completed its share exchange agreement with publically traded Cal Alta Auto Glass, Inc. As part of the merger Texada Construction Limited (a related party) has agreed to forgive outstanding loan payable.

The operating subsidiaries will comply with Canadian and Alberta regulations. The Company of Nevada will be the consolidated parent holding company of the Canadian subsidiary and will comply with United States regulations.

The Company currently has limited operations and, in accordance with FASB ASC 915 DEVELOPMENT STAGE ENTITIES” is considered a Development Stage Enterprise. The Company has been in the development stage since formation and has realized no revenues from its operations.

Effective December 31, 2008, the auto glass operations were sold to Mr. Frank Aiello the former President. Mr. Aiello returned 1,666,667 shares of common stock to the company in exchange for all the assets and liabilities of the Canadian auto glass subsidiary.

Acquisition of Energy One Resource Services, Inc.

On January 12, 2009, we entered to a Securities Purchase Agreement (the "Acquisition Agreement") for the purchase of all of the outstanding capital stock of Energy One Resource Services, Inc., an Alberta corporation ("Energy One").

Under the terms of the Acquisition Agreement, we are acquiring all of the 14,839,000 shares of the Class A Common Stock of Energy One effective December 30, 2008 (the "Closing Date") and assume all of the outstanding liabilities of Energy One as of that date with the result that Energy One becomes our subsidiary (the "Acquisition"). As of this date, 86 shareholders holding all of the outstanding shares of Energy One have executed the Acquisition Agreement and we anticipate that all or nearly all of the remaining shareholders will execute the Acquisition Agreement in the near future.

The Acquisition Agreement provides that we will issue an aggregate of 14,839,000 shares of our Common Stock to complete the purchase of the 14,839,000 shares of the Class A Common Stock of Energy One. All of the shares of our Common Stock issued pursuant to the Acquisition Agreement are being issued in accordance with a claim of exemption under Section 4(2) of the Securities Act of 1933 and each stock certificate will be issued with a restricted securities legend.

Share Exchange

Under the Exchange Agreement, the Company was to acquire all of the equity interests of Energy One in exchange for issuing restricted common stock to the Energy One Owners in an aggregate amount equal to approximately 44.1% of the total issued and outstanding shares of common stock immediately after the closing of the reverse take-over (before the effects of the divestiture of the auto glass operation, see below). The Acquisition Agreement provides that we will issue an aggregate of 14,839,000 shares of our Common Stock to complete the purchase of the 14,839,000 shares of the Class A Common Stock of Energy One. As a result, the Energy One Owners are to receive 14,839,000 shares of the Company's common stock in exchange for 100% of Energy One's common stock. All of the shares of our Common Stock issued pursuant to the Acquisition Agreement are being issued in accordance with a claim of exemption under Section 4(2) of the Securities Act of 1933 and each stock certificate will be issued with a restricted securities legend.

Divestiture

On January 12, 2009, we entered into the Asset Purchase Agreement (the "Divestiture Agreement") with our President, Frank Aiello, wherein we agreed to sell and transfer all of our existing automobile glass repair business and assets to Mr. Aiello in consideration of Mr. Aiello assuming all of our existing liabilities (existing as of December 31, 2008) and tendering to the Company, as payment therefore, an aggregate of one million six hundred sixty-six thousand six hundred-sixty-six (1,666,667) shares of our Common Stock previously owned and held by Mr. Aiello.

The Divestiture Agreement was effective December 31, 2008 (the "Divestiture Closing Date") and was approved by our Board of Directors. The Divestiture Agreement also requires that Mr. Aiello indemnify and hold the Company harmless from and against any debts, claims, and liabilities that existed as of December 31, 2008 and which may be later asserted against the Company.

With the closing of the Acquisition Agreement on December 30, 2008 and the closing of the Divestiture Agreement the following day on December 31, 2008, our assets, business, and strategy has changed such that we are no longer in the business of providing automobile glass repair services and we are now focused on the business being conducted by Energy One.

As a result of the closing of the Asset Purchase Agreement, the Energy One Owners now own 46.4%. At the closing of the Asset Purchase Agreement, the Company had a total of 31,972,333 shares of its common stock issued and outstanding.

Note 2. Significant Accounting Policies:

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that effect the reported amounts of assets and liabilities and 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

All highly liquid investments with original maturity of three months or less are considered to be cash equivalents. There were no cash equivalents as of December 31, 2009 and \$5,931.07 of cash or cash equivalents as of December 31, 2010.

Income taxes

The Company accounts for income taxes under FASB ASC 740 "INCOME TAXES." Under the assets and liability method of FASB ASC 740, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statements 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. Under FASB ASC 740, the effect on deferred tax assets and liabilities of a change in tax rates is recognized in come in the period the enactment occurs. A valuation allowance is provided for certain deferred tax assets if it is more likely than not the Company will not realize tax assets through future operations.

The Company had \$233,520 in goods and services tax recoverable asset as of December 31, 2009 and December 31, 2010.

Fair Value of Financial Instruments

The Company's financial instruments as defined by FASB ASC 825-10-50 include accounts payable and officer advances. All instruments are accounted for on a historical cost basis, which, due to the short maturity of these financial instruments, approximates fair value at December 31, 2010.

The Company does not have any assets or liabilities measured at fair market value on a recurring basis at December 31, 2010 and at December 31, 2009. The Company did not have any fair value adjustments for assets and liabilities measured at fair value on a nonrecurring basis during the periods ended December 31, 2010 and December 31, 2009.

Share Based Compensation

FASB ASC 718 "COMPENSATION - STOCK COMPENSATION" prescribes accounting and reporting standards for all stock-based payments award to employees, including employee stock option, restricted stock, employee stock purchase planes and stock appreciation rights, may be classified as either equity or liabilities. The Company determines if a present obligation to settle the share-based payment transaction in cash or other assets exists. A present obligation to settle in cash or other assets exists if: (A) the option

to settle by existing equity instruments lacks commercial substance or (B) the present obligation is implied because of an entity's past practice or stated policies. If a present obligation exists, the transaction should be recognized as a liability, otherwise, the transaction should be recognized as equity.

The Company accounts for stock-based compensation issued to non-employees and consultants in accordance with the provisions of FASB ASC 505-50 "EQUITY - BASED PAYMENTS TO NON-EMPLOYEES." Measurement of share-based payment transactions with non-employees is based on the fair value of whichever is more reliably measurable; (A) the goods or services received, or (B) the equity instruments issued. The fair value of the share-based payment transaction is determined at the earlier of performance commitment date or performance completion date.

Going Concern

The Company's financial statements are prepared in accordance with generally accepted accounting principles applicable to a going concern. The Company has generated a net loss of \$2,981,317 for inception through the period ended December 31, 2009. The Company incurred an additional loss from December 31, 2009 to December 31, 2010 of \$35,736.05. The loss from inception to December 31, 2010 is \$2,917,053. This contemplates the realization of assets and the liquidation of liabilities in the normal course of business. Currently, the Company does not have cash, or assets, nor does it have operations or a source of revenue sufficient to cover its operation costs and allow it to continue as a going concern. The Company will be dependent upon the raising of additional capital through placement of our common stock in order to implement its business plan, or merge with an operating company. There can be no assurance that the Company will be successful in either situation which raises substantial doubt about the Company's ability to continue as a going concern Recent Accounting Pronouncements.

Management plans to raise additional funds through a debt or equity offering. Management has yet to decide what type of offering the Company will use or how much capital the Company will raise. There is no guarantee that the Company will be able to raise any capital through any type of offerings.

These conditions raise substantial doubt about the Company's ability to continue as a going concern.

Recently Implemented Standards

FASB ASC 105, "Generally Accepted Accounting Principles" (FASB ASC 105)(formerly Statement of Financial Accounting Standards No. 168, "The FASB Accounting Standards Codification and the Hierarchy of Generally Accepted Accounting Principles a replacement of FASB Statement No. 162)" reorganized by topic existing accounting and reporting guidance issued by the Financial Accounting Standards Board ("FASB") into a single source of authoritative generally accepted accounting principles ("GAAP") to be applied by nongovernmental entities. All guidance contained in the Accounting Standards Codification ("FASB ASC") carries an equal level of authority. Rules and interpretive releases of the Securities and Exchange Commission ("SEC") under authority of federal securities laws are also sources of authoritative GAAP for SEC registrants. Accordingly, all other accounting literature will be deemed "non-authoritative". FASB ASC 105 is effective on a prospective basis for financial statements issued for interim and annual periods ending after September 15, 2009. The Company has implemented the guidance included in FASB ASC 105 as of July 1, 2009. The implementation of this guidance changed the Company's references to GAAP authoritative guidance but did not impact the Company's financial position or results of operations.

FASB ASC 855, "SUBSEQUENT EVENTS" (FASB ASC 855) (formerly Statement of Financial Accounting Standards No. 165, SUBSEQUENT EVENTS) includes guidance that was issued by the FASB in May 2009, and is consistent with current auditing standards in defining a subsequent event.

Additionally, the guidance provides for disclosure regarding the existence and timing of a company's evaluation of its subsequent events. FASB ASC 855 defines two types of subsequent events, "recognized" and "non-recognized". Recognized subsequent events provide additional evidence about conditions that existed at the date of the balance sheet and are required to be reflected in the financial statements. Non-recognized subsequent events provide evidence about conditions that did not exist at the date of the balance sheet but arose after that date and, therefore; are not required to be reflected in the financial statements. However, certain non-recognized subsequent events may require disclosure to prevent the financial statements from being misleading. This guidance was effective prospectively for interim or annual financial periods ending after June 15, 2009. The Company implemented the guidance included in FASB ASC 855 as of April 1, 2009. The effect of implementing this guidance was not material to the Company's financial position or results of operations.

The Company refers to FASB ASC 605-25 "MULTIPLE ELEMENT ARRANGEMENTS" in recognizing revenue from agreements with multiple deliverables. This statement provides principles for allocation of consideration among its multiple-elements, allowing more flexibility in identifying and accounting for separate deliverables under an arrangement. The EITF introduces an estimated selling price method for valuing the elements of a bundled arrangement if vendor-specific objective evidence or third-party evidence of selling price is not available, and significantly expands related disclosure requirements. This standard is effective on a prospective basis for revenue arrangements entered into or materially modified in fiscal years beginning on or after June 15, 2010. Alternatively, adoption may be on a retrospective basis, and early application is permitted. The Company does not expect the adoption of this statement to have a material effect on its consolidated financial statements or disclosures.

In August 2009, the FASB issued Accounting Standards Update No. 2009-05, "Measuring Liabilities at Fair Value," ("ASU 2009-05"). ASU 2009-05 provides guidance on measuring the fair value of liabilities and is effective for the first interim or annual reporting period beginning after its issuance. The Company's adoption of ASU 2009-05 did not have an effect on its disclosure of the fair value of its liabilities.

Recently Issued Standards

In September 2009, the FASB issued FASB ASC Update No. 2009-12, "FAIR VALUE MEASUREMENTS AND DISCLOSURES (TOPIC 820): INVESTMENTS IN CERTAIN ENTITIES THAT CALCULATE NET ASSET VALUE PER SHARE (OR ITS EQUIVALENT)" (FASB ASC Update No. 2009-12). This update sets forth guidance on using the net asset value per share provided by an investee to estimate the fair value of an alternative investment. The amendments in this update are effective for interim and annual periods ending after December 15, 2009 with early application permitted. The Company does not expect that the implementation of FASB ASC Update No. 2009-12 will have a material effect on its financial position or results of operations.

FASB ASC Topic 810, "CONSOLIDATION" was amended in June 2009, by Statement of Financial Accounting Standards No. 167, AMENDMENTS TO FASB INTERPRETATION NO. 46(R) ("Statement No. 167"). Statement No. 167 amends FASB Interpretation No. 46R, CONSOLIDATION OF VARIABLE INTEREST ENTITIES AN INTERPRETATION OF ARB NO. 51 ("FIN 46R") to require an analysis to determine whether a company has a controlling financial interest in a variable interest entity. This analysis identifies the primary beneficiary of a variable interest entity as the enterprise that has a) the power to direct the activities of a variable interest entity that most significantly impact the entity's economic performance and b) the obligation to absorb losses of the entity that could potentially be significant to the variable interest entity or the right to receive benefits from the entity that could potentially be significant to the variable interest entity. The statement requires an ongoing assessment of whether a company is the primary beneficiary of a variable interest entity when the holders of the entity,

as a group, lose power, through voting or similar rights, to direct the actions that most significantly affect the entity's economic performance. This statement also enhances disclosures about a company's involvement in variable interest entities. Statement No. 167 is effective as of the beginning of the first annual reporting period that begins after November 15, 2009. The Company does not expect the adoption of Statement No. 167 to have a material impact on its financial position or results of operations

In June 2009, the FASB issued Statement of Financial Accounting Standards No. 166, ACCOUNTING FOR TRANSFERS OF FINANCIAL ASSETS AN AMENDMENT OF FASB STATEMENT NO. 140 ("Statement No. 166"). Statement No. 166 revises FASB Statement of Financial Accounting Standards No. 140, ACCOUNTING FOR TRANSFERS AND EXTINGUISHMENT OF LIABILITIES A REPLACEMENT OF FASB STATEMENT 125 ("Statement No. 140") and requires additional disclosures about transfers of financial assets, including securitization transactions, and any continuing exposure to the risks related to transferred financial assets. It also eliminates the concept of a "qualifying special-purpose entity", changes the requirements for derecognizing financial assets, and enhances disclosure requirements. Statement No. 166 is effective prospectively, for annual periods beginning after November 15, 2009, and interim and annual periods thereafter. Although Statement No. 166 has not been incorporated into the Codification, in accordance with FASB ASC 105, the standard shall remain authoritative until it is integrated. The Company does not expect the adoption of Statement No. 166 will have a material impact on its financial position or results of operations.

The accompanying December 31, 2010 consolidated financial statements have been prepared by the Company without audit. In the opinion of management, all adjustments (which include only normal recurring adjustments) necessary to present fairly the financial position, results of operations and cash flows at December 31, 2010 and for all periods presented have been made. Certain information and Footnote disclosures normally included in financial statements prepared in accordance with accounting principles generally accepted in the United States of America have been condensed or omitted. It is suggested that these condensed financial statements be read in conjunction with the financial statements and notes thereto included in the Company's December 31, 2008 audited financial statements. The results of operations for periods ended June 30, 2009 and 2008 are not necessarily indicative of the operating results for the full years.

Note 3. Common Stock

The stockholders' equity section of the Company contains the following classes of capital stock as of December 31, 2010:

Preferred stock, \$ 0.001 par value: 10,000,000 shares authorized; 0 shares issued and outstanding.
Common stock, \$ 0.001 par value: 250,000,000 shares authorized; 31,972,333 shares issued and outstanding.

The Company has approved two stock option plans, an Incentive Stock Option Plan and a Non-qualified Stock Option Plan. Both plans are available to officers, directors and key employees of the Company. Each plan allows for the purchase of up to 500,000 shares of common stock of the Company.

On May 10, 2007, the Company issued 1,225,000 to employees under the non-qualified stock option plan. Stock was issued @ \$0.28 per share for a total of \$343,000. On July 10, 2007 the Company issued 1,385,000 shares to employees under the non-qualified stock option plan. Stock was issued @ \$0.25 per share for a total of \$346,250. Accordingly, the Company recorded \$689,250 as expense for the year ended December 31, 2007, with a corresponding credit to common stock and additional paid in capital.

Net Loss Per Common Share

Net loss per share is calculated in accordance with FASB ASC 260, "Earnings Per Share." The weighted-average number of common shares outstanding during each period is used to compute basic loss per share. Diluted loss per share is computed using the weighted average number of shares and dilutive potential common shares outstanding. Dilutive potential common shares are additional common shares assumed to be exercised.

Basic net loss per common share is based on the weighted average number of shares of common stock outstanding of 178,272 during 2010 and 2009. As of December 31, 2010, the Company had \$282,246 of debt that is convertible into shares of common stock at par value.

Note 4. Income Taxes

We did not provide any current or deferred U.S. federal income tax provisions or benefit for any of the periods presented because we have experienced operating losses since inception. When it is more likely that a tax asset cannot be realized through future income the Company must allow for this future benefit. We provided a full valuation allowance on the net deferred tax asset, which consists of net operating loss carry-forwards, because management has determined that it is more likely than not that we will not earn income sufficient to realize the deferred tax assets during the carry-forward period.

The valuation allowance increased approximately \$35,736 and \$5,300 in 2010 and 2009, respectively. At December 31, 2010, the Company had an unused net operating loss carryover of approximately \$100,000 that is available to offset future taxable income, which expires beginning in 2020.

Note 5. Related Party Transactions

The Company neither owns nor leases any real or personal property. An officer or resident agent of the corporation provides office services without charge. Such costs are immaterial to the financial statements and accordingly, have not been reflected therein. The officers and directors for the Company are involved in other business activities and may, in the future, become involved in other business opportunities. If a specific business opportunity becomes available, such persons may face a conflict in selecting between the Company and their other business interest. The Company has not formulated a policy for the resolution of such conflicts.

As of December 31, 2010, the Company owed related parties or shareholders \$1,397,689. Of said sum, as of December 31, 2009 and December 31, 2010, \$221,495 and \$282,246 respectively was convertible into shares of common stock at par value.

Note 6. Warrants and Options

There are no warrants or options outstanding to acquire shares of common stock of the Company.

Note 7. Property plant and equipment

Property and equipment are recorded at cost. Minor additions and renewals are expensed in the year incurred. Major additions and renewals are capitalized and depreciated over their estimated useful lives. Depreciation and amortization is calculated using straight-line method for accounting purposes and accelerated method for income tax purposes; five years for vehicles and equipment and seven years for office furniture.

Note 8. Recent Accounting Pronouncements

On September 30, 2009, the Company adopted the Financial Accounting Standards Board (“FASB”) Statement No. 168, *The FASB Accounting Standards Codification and The Hierarchy of Generally Accepted Accounting Principles*. The Codification became the source of authoritative generally accepted accounting principles (“GAAP”) recognized by the FASB to be applied by nongovernmental entities. Rules and interpretive releases of the Securities Exchange Committee (“SEC”) under authority of federal securities laws are also sources of authoritative GAAP for SEC registrants. The Codification supersedes all existing non-SEC accounting and reporting standards. All other non-grandfathered non-SEC accounting literature not included in the Codification is non-authoritative. GAAP is not intended to be changed as a result of this statement, but will change the way the guidance is organized and presented. The Company has implemented the Codification in the consolidated financial statements by providing references to the Accounting Standards Codification (“ASC”) topics.

3. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Note 8. Recent Accounting Pronouncements (Continued)

In April 2010, the FASB issued Accounting Standards Update (“ASU”) No. 2010-13—*Compensation—Stock Compensation (Topic 718)*, which addresses the classification of an employee share-based payment award with an exercise price denominated in the currency of a market in which the underlying equity security trades. This Update provides amendments to Topic 718 to clarify that an employee share-based payment award with an exercise price denominated in the currency of a market in which a substantial portion of the entity’s equity securities trades should not be considered to contain a condition that is not a market, performance, or service condition. Therefore, an entity would not classify such an award as a liability if it otherwise qualifies as equity. The amendments in this Update are effective for fiscal years, and interim periods within those fiscal years, beginning on or after December 15, 2010. The Company expects that the adoption of the amendments in this update will not have any significant impact on its financial position and results of operations.

In April 2010, the FASB issued ASU No. 2010-17—*Revenue Recognition—Milestone Method (Topic 605)*, which provide guidance on the criteria that should be met for determining whether the milestone method of revenue recognition is appropriate. A vendor can recognize consideration that is contingent upon achievement of a milestone in its entirety as revenue in the period in which the milestone is achieved only if the milestone meets all criteria to be considered substantive. A milestone should be considered substantive in its entirety. An individual milestone may not be bifurcated. The amendments in this Update are effective on a prospective basis for milestones achieved in fiscal years, and interim periods within those years, beginning on or after June 15, 2010. The Company expects that the adoption of the amendments in this update will not have any significant impact on its financial position and results of operations.

In January 2010, the FASB issued ASU No. 2010-06—*Fair Value Measurements and Disclosures (Topic 820): Improving Disclosures about Fair Value Measurements*. This Update amends Subtopic 820-10 that requires new disclosures about transfers in and out of Levels 1 and 2 and activity in Level 3 fair value measurements. This Update also amends Subtopic 820-10 to clarify certain existing disclosures. The new disclosures and clarifications of existing disclosures are effective for interim and annual reporting periods beginning after December 15, 2009, except for the disclosures about purchases, sales, issuances, and settlements in the roll forward of activity in Level 3 fair value measurements, which are effective for fiscal years beginning after December 15, 2010.

January 2010, the FASB issued ASU 2010-02, *Consolidation: Accounting and Reporting for Decreases in Ownership of a Subsidiary – A Scope Clarification*. ASU 2010-02 amends the Codification to clarify that the scope of the decrease in ownership provisions of ASC 810-10 and related guidance applies to: (i) a subsidiary or group of assets that is a business or nonprofit activity; (ii) a subsidiary that is a business or nonprofit activity that is transferred to an equity method or joint venture; (iii) an exchange of a group of assets that constitutes a business or nonprofit activity for a non-controlling interest in an entity (including an equity-method investee or joint venture); and (iv) a decrease in ownership in a subsidiary that is not a business or nonprofit activity when the substance of the transaction causing the decrease in ownership is not addressed in other authoritative guidance. If no other guidance exists, an entity should apply the guidance in ASC 810-10. The amendments in the update also clarify that the decrease in ownership guidance in ASC 810-10 does not apply to sales of in-substance real estate or conveyances of oil and gas mineral rights, even if these transfers involve businesses. The Company expects that the adoption of the amendments in this update will not have any significant impact on its financial position and results of operations.

Note 9. Risk Management Related to Financial Instruments:

The company is exposed to various types of risks owing to the nature of the business activities it carries on, including those related to the use of financial instruments. In order to manage the risks associated with using financial instruments, such as loans, deposits and securities, controls have been implemented, such as risk management policies and various risk limits. These measures aim to optimize the return/risk ratio in all its operations.

Note 10. Convertible Debenture:

The Company currently has \$282,246 in outstanding debentures that were issued during the fiscal year ended December 31, 2010. The debenture contracts call for interest of 10% per annum payable annually in arrears with the first payment due on December 31, 2007. Interest payments are due annually on December 31 and the holders can convert at any time up to and including this date. The conversion rate is as follows: \$0.80 per share if converted on or before December 31, 2007; and \$1.10 per share if converted at any time after that. The maturity date of the debentures is February 28, 2009.

Note 11. Common Stock Transactions:

Transactions, other than employees' stock issuance, are in accordance with paragraph 7 of SFAS 123(R). These transactions are measured either by the fair value of the equity instruments issued or by the fair value of the goods or services received, whichever is more reliably measurable.

Transactions with employees' stock issuance are in accordance with paragraphs (16-44) of SFAS 123(R). The cost of services received from employees in exchange for awards of share-based compensation generally shall be measured based on the grant-date-fair value of the equity instruments issued or on the fair value of the liabilities incurred.

In September 2006 the Company repurchased 195,000 shares of stock at \$0.01.

On May 10, 2007 the Company issued 1,150,000 shares of common stock for services rendered @ \$0.28 per share.

On May 10, 2007 the Company issued 1,225,000 shares of common stock for employee bonus @ \$0.28 per share.

On June 1, 2007 the Company issued 3,250,100 shares of common stock for services rendered @ \$0.07 per share.

On July 3, 2007 the Company issued 30,000 shares of common stock for services @ \$0.27 per share.

On July 10, 2007 the Company issued 1,385,000 shares of common stock for employee bonus @ \$0.25 per share.

On July 10, 2007 the Company issued 1,360,000 shares of common stock for consulting services @ \$0.25 per share.

On December 31, 2008 the Company issued 14,839,000 shares of common stock in the reorganization with Energy One.

On December 31, 2008 the Company recinded 1,666,667 shares of common stock in an agreement to remove the assets and liabilities of Cal Alta Auto Glass (Canada).

As of December 31, 2008 there were 31,972,333 shares of common stock outstanding.

As of October 20, 2010 the company is a 200-1 stock reverse that resulted in 178,727 shares outstanding.

On March 30, 2012 the company issued 60,000,000 shares of common stock for management and outside services.