



Vitalcare Diabetes Treatment Centers, Inc.

***INFORMATION AND DISCLOSURE STATEMENT
PURSUANT TO RULE 15c2-(11)(a)(5)***

*THIS STATEMENT HAS NOT BEEN FILED WITH THE NASD OR ANY OTHER REGULATORY AGENCY

All information contained in this Information and Disclosure Statement has been compiled to fulfill the disclosure requirements of Rule 15c2-11(a)(5) promulgated under the Securities Exchange Act of 1934, as amended. The enumerated captions contained herein correspond to the sequential format as set forth in the *Guidelines for Providing Adequate Current Public Information* provided by PinkSheets, LLC.

Part A – General Company Information

Item (i): The exact name of the issuer and its predecessor (if any).

Vitalcare Diabetes Treatment Centers, Inc. (hereinafter referred to as the "Company" or "Vitalcare"). The Company was originally known as Viking Consolidated Incorporated. The Company changed its name to Tailor Aquaponics World Wide, Inc. on July 24, 2006, then to Diversified Acquisitions, Inc. on July 26, 2007, and then to Vitalcare Diabetes Treatment Centers, Inc. on January 29, 2008.

Item (ii): The address of the issuer's principle executive offices.

Vitalcare Diabetes Treatment Centers, Inc.
2050 Russett Way
Carson City, Nevada, 89703
Telephone: 1.909.981.9192
Fax: 1.909.931.1780
Website: www.vitalcaretechnology.com

Item (iii): The jurisdiction(s) and date of the issuer's incorporation or organization.

The Company was incorporated in the State of Nevada on July 20, 2006. The Company was originally incorporated in Delaware, and was reincorporated in Nevada on July 20, 2006.

Item (iv): The name and address of the transfer agent

Standard Transfer & Trust Co., Inc.
2980 South Rainbow Blvd.
#220H Las Vegas, NV 89146

Standard Transfer & Trust Co., Inc. is registered with the Securities and Exchange Commission as its appropriate regulatory authority ("ARA").

Item (v): The nature of the issuer's business.

(A) *Business Development.*

1. The form of organization of the issuer.

Vitalcare Diabetes Treatment Centers, Inc. is a Nevada Corporation.

2. The year that the issuer (or any predecessor) was organized.

The Company was organized by the filing of the Articles of Incorporation with the Nevada Secretary of State on July 20, 2006.

3. Issuer's fiscal year end date.

The fiscal year end is December 31.

4. Whether the issuer (and/or any predecessor) has been in bankruptcy, receivership or any similar proceeding.

The Company (and/or any predecessor) has not filed and is not in the process of filing bankruptcy, receivership or any similar proceeding.

5. Any material reclassification, merger, consolidation, or purchase or sale of a significant amount of assets not in the ordinary course of business;

The Company undertook a 1 for 310 reverse stock split of its issued and outstanding common stock effective January 31, 2008.

Other than the reverse split, the Company has not made any material reclassifications, mergers, or consolidation, or purchase or sale of a significant amount of assets not in the ordinary course of business.

6. Any default of the terms of any note, loan, lease, or other indebtedness or financial arrangement requiring the issuer to make payments.

The Company has not had any material uncured defaults of the terms of any note, loan, lease, or other indebtedness or other financing arrangement requiring the issuer to make payments;

7. Any change of control:

Effective January 6, 2008, the Company completed the acquisition of VitalCare Technologies Enterprises, Inc., a private Nevada Corporation ("VTE"). Under the terms of the Reorganization and Stock Purchase Agreement, the shareholders of VTE acquired a majority interest in the Company.

8. Any increase of 10% or more of the same class of outstanding equity securities;

During the past three years, there have not been any other increases of 10% or more of the same class of outstanding securities in the Company.

9. Describe any past, pending or anticipated stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization.

Effective January 6, 2008, the Company entered into a Reorganization and Stock Purchase Agreement with the shareholders of VTE. Pursuant to the agreement, the Company acquired 100% of the issued and outstanding stock of VTE in consideration for a majority interest in the Company. Following the acquisition, the Company changed its name to Vitalcare Diabetes Treatment Centers, Inc. to reflect its new operating business.

Effective January 31, 2008, the Company completed a 1 for 310 reverse stock split of its common stock.

10. Any delisting of the issuer's securities by any securities exchange or deletion from the OTC Bulletin Board.

During the past three years, the Company's securities have not been de-listed and are not in the process of being de-listed by any securities exchange or the OTC Bulletin Board.

11. Any current, past, pending, or threatened legal proceedings or administrative actions either by or against the issuer that could have a material effect on the issuer's business, financial condition, or operations. State the names of the principal parties, the nature and current status of the matters, and the amounts involved.

During the past three years, there have been no current, past, pending or threatened legal proceedings or administrative actions either by or against the issuer that could have a material effect on the issuer's business, financial condition, or operations.

(B) *Business of Issuer.*

Business Profile Summary

VitalCare is a Bio-tech company that is commercializing an FDA approved technology for treating metabolic disorders specifically targeting Type 1 and Type 2 Diabetes and Secondary Complications of Type 2 Diabetes. The Treatment is known as Intercellular Activation Therapy ("iCAT") and uses an FDA approved, US and European patented micro-dose intravenous insulin pump combined with proprietary algorithms and peer reviewed clinical protocols.

Business

Approximately 100,000 treatments with iCAT therapy spanning over the past 25 plus years have been administered by various entities, proving the effectiveness of iCAT therapy with not one negative side effect or medical complication reported. A number of peer reviewed published articles by top medical researchers in the field of Diabetes, Wound Care and Endocrinology have determined that iCAT Therapy is by far the most successful adjunct to traditional treatment for Secondary Complications of Type 2 Diabetes and treatment for Type 1 and Type 2 Diabetes.

VitalCare has entered into an exclusive Licensing Agreement with the manufacturer of the patented and FDA approved micro-dose intravenous insulin pump and the exclusive developer of the proprietary algorithms and clinical protocols, who provides ongoing clinical oversight, medical training and quality control services to all certified VitalCare Diabetes Treatment Centers and affiliates. These exclusive licenses for North America include the USA, Canada and Mexico with further rights to expand internationally with some exclusions.

VitalCare will seek to open company owned “VitalCare Diabetes Treatment Centers,” identify and license the technology to healthcare specialists who meet stringent criteria for “Certification”, and license the iCAT Therapy to Insurance Plans and HMO’s under a Disease Management program. The Company intends to introduce iCAT Therapy initially to the consumer market as a rescue treatment for “Brittle Diabetic” patients suffering from secondary complications of Type 2 Diabetes, to include; difficult to heal wounds, high blood pressure, heart disease, visual impairment and kidney disease, using the patented and FDA approved micro-dose intravenous insulin pump device.

Currently, there are approximately 30 licensed iCAT clinics operating in North America, including Florida, Arizona, Utah, California, Texas and Nevada. VitalCare has an ownership joint-venture interest in two wound care centers in Indiana and has acquired joint ownership in the iCAT clinic located in Scottsdale, AZ. VitalCare is currently in negotiations for acquisitions with an iCAT clinic in Sacramento, CA and one in Draper, UT. VitalCare anticipates having clinics opened, either company owned, joint ventured or sub-licensed affiliates, in all fifty states by year end 2010.

Medical Devices

iCAT is delivered with the FDA approved, US and European patented micro-dose intravenous insulin pump device sold via a purchasing agreement through VitalCare. In addition to licensing and distribution of the insulin pumps, VitalCare intends to also market and distribute metabolic carts used to measure the patient’s Respiratory Quotient (“RQ”). In the future, VitalCare plans on licensing and marketing the proprietary pre-filled insulin cartridges that will operate only with VitalCare’s insulin pump technology.

iCATtherapy has been independently proven to be safe and effective for Type 1 and Type 2 Diabetes and most secondary medical complications of Type 2 Diabetes with additional Medical Patents issued for; cardiovascular disease, diabetic wounds, retinopathy, secondary hypertension and kidney disease. In addition, iCAT Therapy has been found to improve all the general maladies of diabetes including lack of well-being, low energy, improving sleep, and there is anecdotal data on improvement in erectile dysfunction. iCAT Therapy has been proven safe and effective on the most difficult and critically ill patients who have failed all conventional therapies commonly referred to as “Brittle Diabetics”. Both patients and their physicians see positive results within a few treatment sessions. To the best knowledge of Vitalcare management, there is currently no other therapy known to have this high degree of clinical outcomes at or exceeding iCAT Therapy, with a documented over 93% clinical outcome for patients between the ages of 5 years to over 90 years of age.

Treatment

iCAT treatment utilizing VitalCare’s FDA approved and US and European patented micro-dose intravenous insulin pump device, works by simulating insulin release by the pancreas intravenously thereby reactivating normal liver function. This causes the cells throughout the entire body to switch from “fat burning” to “glucose metabolism”, thus reactivating normal cellular metabolism and function.

During each treatment session, multiple measurements of the patient's blood sugar and respiratory quotient (RQ) are obtained. The patient undergoes iCAT therapy while sitting in a comfortable recliner chair. The treatment is virtually pain-free and most patients say they feel an upsurge of energy at the conclusion of their treatment which lasts approximately 6 hours, every 7 – 10 days. The patient drinks small amounts of Glucola syrup to maintain their blood sugar levels within a normal range, between insulin doses. The amount of insulin is delivered utilizing proprietary algorithms with VitalCare’s insulin pump and Glucola is administered following strict clinical protocols by trained, licensed healthcare practitioners.

Market Opportunity

According to the World Health Organization (WHO), Diabetes affects approximately 170 million people worldwide and is increasing, with the USA at approximately 6% of the total population or 20.8 million people suffering from diabetes. Last year, Type 1 and Type 2 Diabetes was the 6th most common cause of death as recorded on US death certificates. In North America, 90% of the 20.8 million sufferers are Type 2 Diabetics and 10% are Type 1 Juvenile Diabetics.

Diabetes costs Americans \$174 billion annually, a figure that has increased by 32% since 2002, according to a study commissioned by the American Diabetes Association (ADA).

Not less than one-half of all 20.8 million diabetics in North America have secondary medical complications associated with Type 2 diabetes, which is how they are initially diagnosed by their primary care physician. Virtually all Type 1 diabetics (3 million) who have had the disease over 20 years, and one-half of all Type 2 diabetics (9 million) would be considered as the "immediate" market for iCAT Therapy. This immediate diabetic patient population targets approximately 9 million - 12 million Type 1 and Type 2 Diabetic sufferers in the US market alone, with approximately the same patient demographics in Canada and Mexico combined. This initial patient group includes all patients with complications resulting from Type 2 diabetes such as heart disease, stroke, high blood pressure, retinopathy, kidney disease, nervous system disorders, dental disease, complications during pregnancy, wound complications potentially leading to amputation, and erectile dysfunction. VitalCare will initially target this sub-group of patients who are classified as "Brittle Diabetics", since their medical conditions become more severe despite aggressive treatment. Their results tend to be positive with fast results when using iCAT Therapy.

Reimbursement

iCAT Therapy, like most new therapies, began without being reimbursed by insurance carriers. However, during the past 5 years iCAT specialists have begun to receive reimbursement from Medicare when judicial rulings pronounced iCAT Therapy to be "non experimental, non investigational, and of course medically necessary" by third party intermediaries with payment awarded to iCAT Providers. Additionally, approximately 10% of the subgroup of Type 2 Diabetics suffering from secondary medical complications are cash payers. This represents 1.2 million patients with the ability to receive and pay for iCAT Therapy without needing pre-authorization for payment.

VitalCare is finalizing negotiations for clinical trial protocols for an Investigational Review Board (IRB) from several Federally funded medical research institutions whereby iCAT Therapy will be offered for those patients who meet the medical entry criteria for iCAT treatment. The IRB protocol under review will be for diabetic wound sufferers. The study will enroll up to 2,000 patients for 52 consecutive weeks of iCAT treatment over a 5 year period with a guaranteed reimbursement of approximately \$1,000 per iCAT treatment session. Patients will be treated following strict protocols and their data will be collected and reviewed for publishing by the IRB. All iCAT Therapy will be provided by VitalCare Diabetes Treatment Centers and affiliates.

Business Strategy

Vitalcare's strategy will be two fold. First, we intend to open company owned VitalCare Diabetes Treatment Centers through startups, acquisitions, or joint-ventures. Second, we intend to enter into sub-licensing agreements with qualified physicians, medical groups, large healthcare organizations and HMO's, to become licensed VitalCare Diabetes Treatment Centers affiliates. VitalCare currently has a list of pre-qualified applicants seeking licenses to open VitalCare Diabetes Treatment Centers as well as individual physicians seeking to joint venture or be acquired by VitalCare.

Additional Information

1. The Issuer's primary and secondary SIC codes.

The Company's Primary SIC code is 8011: Offices and Clinics of Doctors of Medicine. The Company's Secondary SIC Code is 8093: Specialty Outpatient Facilities, Not Elsewhere Classified.

2. If the issuer has never conducted operations, is in the development stage, or is currently conducting operations.

The company is currently conducting operations, and accordingly is not in the development stage.

3. If the issuer is considered a "shell company" pursuant to Securities Act Rule 405.

The Company is in operation and has business which would preclude it from being considered a "shell company".

4. State the name of any parent, subsidiary or affiliated company of the issuer, and its business purpose, its method of operation, its ownership, and whether it is included in the financial statements attached to this disclosure statement.

The Company's principal operating subsidiary is VitalCare Technology Enterprises, Inc., a Nevada Company ("VTE"), which is wholly owned by the Company. All of the Company's operations are conducted through VTE. The Company's financial statements are consolidated with those of VTE.

The Company has no parent, and no other subsidiaries or affiliated companies.

5. The effect of existing or probable governmental regulations on the business;

Overview

Healthcare providers are regulated extensively at the federal, state and local levels. In order to operate our business and obtain reimbursement from third party payors, we must obtain and maintain a variety of state and federal licenses, permits and certifications, and accreditations. We must also comply with numerous other laws and regulations applicable to the conduct of business by healthcare providers. Our facilities are also subject to periodic on-site inspections by the agencies that regulate and accredit them in order to determine our compliance with applicable requirements.

The laws and regulations that affect healthcare providers are complex, change frequently and require that we regularly review our organization and operations and make changes as necessary to comply with the new rules. Significant public attention has focused in recent years on the healthcare industry, directing attention not only to the conduct of industry participants but also to the cost of healthcare services. In recent years, there have been heightened coordinated civil and criminal enforcement efforts by both federal and state government agencies relating to the healthcare industry. The ongoing investigations relate to, among other things, various referral practices, cost reporting, billing practices, credit balances, physician ownership and joint ventures involving hospitals and other health care providers. We expect that healthcare costs and other factors will continue to encourage both the development of new laws and increased enforcement activity.

The Federal False Claims Act

The federal False Claims Act prohibits healthcare providers from knowingly submitting false claims for payment under a federal healthcare payment program. There are many potential bases for liability under the federal False Claims Act, including claims submitted pursuant to a referral found to violate the Stark Law or the anti-kickback statute. Although liability under the federal False Claims Act arises when an entity “knowingly” submits a false claim for reimbursement to the federal government, the federal False Claims Act defines the term “knowingly” broadly. Civil liability under the federal False Claims Act can be up to three times the actual damages sustained by the government plus civil penalties for each false claim. From time to time, companies in the healthcare industry, including us, may be subject to actions under the federal False Claims Act.

Health Planning and Certificates of Need

The construction of new healthcare facilities, the expansion of existing facilities, the transfer or change of ownership of existing facilities and the addition of new beds, services or equipment may be subject to state laws that require prior approval by state regulatory agencies under certificate of need laws. These laws generally require that a state agency determine the public need for construction or acquisition of facilities or the addition of new services. Review of certificates of need and other healthcare planning initiatives may be lengthy and may require public hearings. Violations of these state laws may result in the imposition of civil sanctions or revocation of a facility’s license. One state in which we operate that has a certificate of need law is Indiana.

Corporate Practice of Medicine and Fee Splitting

Some states have laws that prohibit business entities, including corporations or other business organizations that own healthcare facilities, from employing physicians. Some states also have adopted laws that prohibit direct and indirect payments or fee-splitting arrangements between physicians and such business entities. These laws vary from state to state, are often difficult to interpret and have seldom been interpreted by the courts or regulatory agencies. We use our best efforts to comply with the relevant state laws. Sanctions for violations of these restrictions include loss of a physician’s license, civil and criminal penalties upon both the physician and the business entity and rescission of business arrangements.

6. An estimate of the amount spent during each of the last two fiscal years on research and development activities, and, if applicable, the extent to which the cost of such activities are borne directly by customers;

During the year ending December 31, 2007, the Company spent approximately \$25,000 on research and development activities. During the year ending December 31, 2006, the Company spent approximately \$25,000 on research and development activities. The costs of our research and development activities are not borne directly by our customers.

7. Costs and effects of compliance with environmental laws (federal, state and local);

Our business operations are subject to numerous environmental health and safety laws and regulations, including those governing the use and disposal of hazardous materials. Failure to comply with those laws and regulations could have a material adverse effect on our business operations, financial condition and results of operations.

8. Number of total employees and number of full time employees.

As of April 16, 2008 the Company itself employed a total of 5 management level employees, all of which were full-time employees. In addition, our wholly owned subsidiary employs many full time and part time employees. We believe that our relations with our employees are good.

Item (vi): The nature of products or services offered.

1. Principal products or services, and their markets.

See Item (v) Above.

2. Distribution methods of the products or services.

See Item (v) Above.

3. Status of any publicly announced new product or services.

See Item (v) Above.

4. Competitive business conditions, the issuer's competitive position in the industry, and methods of competition.

See Item (v) Above.

5. Sources and availability of raw materials and the names of principal suppliers.

Not applicable to the Company.

6. Dependence on one or a few major customers.

The Company depends on numerous customers in the industry. The company is not currently materially dependant on any one major customer for its products.

7. Patents, trademarks, licenses, franchises, concessions, royalty agreements or labor contracts, including their duration; and

See Item (v) Above.

8. The need for any government approval of principal products or services. Discuss the status of any requested government approvals.

See Item (v) Above.

Risk Factors

Use of forward-looking language; Forecasts unreliable: All statements, trend analysis and other information contained in this document relative to markets for the Company's products and trends in net sales, gross margin and anticipated expense levels, as well as other statements including words such as "anticipate," "believe," "plan," "estimate," "expect" and "intend" and other similar expressions, constitute forward-looking statements. These forward-looking statements are subject to business and economic risks, and the Company's actual results of operations may differ materially from those contained in the forward-looking statements.

Limited operating history; Accumulated deficit; Anticipated losses: The Company has a limited operating history on which to base an evaluation of its business and prospects. The Company's prospects must be considered in light of the risks, expenses and difficulties frequently encountered by companies in their early stage of development. Nonetheless, there is no assurance that the Company will be successful in addressing such risks, and the failure to do so could have a material adverse effect on the Company's business, prospects, financial condition and results of operations.

Dependence on key personnel; Need for additional personnel: The Company's performance is substantially dependent on the continued services and on the performance of its senior management and other key personnel. The Company's performance also depends on the Company's ability to employ, retain and motivate its other officers and key employees. The loss of the services of any of its executive officers or future key employees could have a material adverse effect on the Company's business, prospects, financial condition and results of operations. The Company has long-term employment agreements with its executive officers and maintains "key person" life insurance policies. The Company's future success also depends on its ability to identify, attract, hire, train, retain and motivate other highly skilled doctors, scientists, qualified PhD's, technical, managerial, marketing and customer service personnel. Competition for such personnel is intense, and there is no assurance that the Company will be able to successfully attract, assimilate or retain sufficiently qualified personnel. The failure to retain and attract the necessary doctors, scientists, qualified PhD's, technical, managerial, marketing and customer service personnel could have a material adverse effect on the Company's business, prospects, financial condition and results of operations.

Competition: We face competition from several sources, including from hospitals and clinics, using both conventional and modern technology. There is no assurance that the Company will be able to compete successfully against any such current and any developing future competitors, and competitive pressures faced by the Company may have a material adverse effect on the Company's business, prospects, financial condition and results of operations. Further, as a strategic response to changes in the competitive environment, the Company may from time to time make certain pricing, service or marketing decisions or acquisitions that could have a material adverse effect on its business, prospects, financial condition and results of operations. New technologies and the expansion of existing technologies may increase the competitive pressures on the Company.

Trademarks and proprietary rights: The Company regards its copyrights, service marks, trademarks, trade dress, trade secrets and similar intellectual property as important, and critical to its success. In addition, certain aspects of trademark and copyright law, trade secret protection and confidentiality and/or license agreements with its employees may be relied upon to protect its proprietary rights. There is no assurance that the steps taken by the Company to protect its proprietary rights will be adequate or that third parties will not infringe or misappropriate the Company's copyrights, trademarks, trade dress and similar proprietary rights. In addition, there is no assurance that other parties will not assert infringement claims against the Company. The Company is not currently aware of any legal proceedings pending against it.

Governmental regulation and legal uncertainties: The Company is subject to regulation by various governmental agencies with respect to many aspects of its business. In addition, new legislation or regulation could occur. Any such new legislation or regulation, the application of laws and regulations from jurisdictions whose laws do not currently apply to the Company's business, or the application of existing laws and regulations to the Company's technology could have a material adverse effect on the Company's business, prospects, financial condition and results or operations.

No assurance of public market for Common Stock, Possible lack of market makers; Volatility. Although the Company's stock is currently quoted on the pink sheets, there is no assurance that a public trading market will continue or develop for the Common Stock. There is also no assurance that the existing trading or any such future market will be characterized as active. Development of an active trading market for the Company's Common Stock may depend upon the interest of securities market makers and the investing public which may depend in turn on the Company's revenues and profits. The prices of securities of companies which are in limited supply in the public securities markets, which could describe the Company, are typically volatile.

Possible negative effect of Common Stock available for future sale: A substantial component of the Common Stock issued by the Company is "restricted stock" as defined in SEC Rule 144, promulgated under the Securities Act of 1933. The offer of a significant number of restricted shares of Common Stock in the future in the public market, at or about the same time pursuant to Rule 144 or pursuant to a subsequent registration statement under the Securities Act of 1933 could have a depressive effect on the public market price of the Company's common stock.

Trading limitations on stock at a market price of less than \$5.00 per share: Management cannot predict the market price of the Common Stock in the public market. At any time that the market price is less than \$5.00 per share, certain larger stock brokerage firms may prohibit purchase or sale of the Shares within their clients' accounts.

All securities brokerage firms effecting purchase orders for clients in the Company's common stock at a time when the common stock has a market bid price of less than \$5.00 per share are required by federal law to send a standardized notice to such clients regarding the risks of investing in "penny stocks", to provide additional bid, ask and broker compensation and other information to the patients and to make a written determination that the Company's common stock is a suitable investment for the client and receive the client's written agreement to the transaction, unless the client is an established client of the firm, prior to effecting a transaction for the client. These business practices may inhibit the development of a public trading market for the Company's common stock during periods that the price of the common stock in the public market is less than \$5.00 by both limiting the number of brokerage firms which may participate in the market and increasing the difficulty in selling the Company's common stock.

Availability of Financing. We cannot guarantee that additional financing will be available to us when needed or, if available, that it can be obtained on commercially reasonable terms. Even if we are able to expand our business, we cannot provide certainty that we will be successful or that investors will derive a profit from an investment in our equity.

Item (vii): **The nature and extent of the issuer's facilities.**

We maintain two offices, at 2050 Russett Way, Carson City, Nevada, 89703, and at 310 McArthur Way, Ste. B, Upland, CA 91786-5630. We also have a joint-venture interest in two wound care centers in Indiana, and have acquired joint ownership in an iCat facility in Scottsdale, Arizona.

Part B – Share Structure and Issuance History

Item (viii): The exact title and class of securities outstanding.

<u>Title</u>	<u>Class</u>	<u>CUSIP Number</u>	<u>Symbol</u>
Common Stock	N/A	92846F 101	VDTI

Item (ix): Description of the security.

The par or stated value of the security.

The par value of our Common Stock is \$0.001.

Common Stock

Our Articles of Incorporation authorize the issuance of up to 2,000,000,000 shares of common stock, par value \$0.001. There were 40,201,904 shares of common stock issued and issued and outstanding as of April 17, 2008.

Holders of our common stock are entitled to one vote per share on all matters to be voted on by the stockholders. Holders of common stock are entitled to receive ratably such dividends, if any, as may be declared by the Board of Directors out of funds legally available therefore. In the event of a liquidation, dissolution, or winding up of the Company, the holders of common stock are entitled to share ratably in all of our assets which are legally available for distribution after payment of all debts and other liabilities and liquidation preference of any outstanding common stock.

Holders of our common stock have no preemptive rights to purchase the Company's common stock. There are no conversion or redemption rights or sinking fund provisions with respect to the common stock. The outstanding shares of common stock are validly issued, fully paid and non-assessable.

Preferred Stock

Our Articles of Incorporation do not authorize the issuance of preferred stock. The Company eliminated its authorized preferred stock on September 27, 2007.

Item (x): The number of shares or total amount of the securities outstanding for each class of securities authorized.

As of December 31, 2007, the Company had 2,000,000,000 shares of common stock authorized, 62,590,106 shares issued and outstanding and approximately 8,733,573 freely tradable shares in the public float. These shares were held by approximately 37 shareholders of record and by an unknown number of beneficial shareholders.

As of December 31, 2006, the Company had 500,000,000 shares of common stock and 100,000,000 shares of preferred stock authorized.

Item (xi): List of securities offerings and shares issued for services in the past two years.

In April 2008, the Company issued 40,000,000 shares to in connection with the Reorganization and Stock Purchase Agreement between the Company and the shareholders of Vitalcare Technology Enterprises, Inc. This issuance was completed without any public offering in accordance with Section 4(2) and Regulation D promulgated under the Securities Act of 1933, as amended.

In January, 2008, the Company issued 50,000,000 (pre reverse split) shares to Glencourt Holdings pursuant to the terms of a Stock Purchase Agreement between the Company and Glencourt Holdings. This issuance was completed without any public offering in accordance with Section 4(2) and Regulation D promulgated under the Securities Act of 1933, as amended.

In August, 2007, the Company issued 6,700,000 (pre reverse split) shares to certain creditors of the Company. This issuance was made in accordance with Regulation D and Rule 504 thereunder.

In August, 2007, the Company issued 1,200,000 (pre reverse split) shares for services. This issuance was completed without any public offering in accordance with Section 4(2) and Regulation D promulgated under the Securities Act of 1933, as amended.

In August, 2007, the Company issued 1,400,000 (pre reverse split) shares to 16 persons located in Australia pursuant to the terms of an antidilution agreement. This issuance was completed without any public offering in accordance with Section 4(2) and Regulation D promulgated under the Securities Act of 1933, as amended.

In August, 2007, the Company issued 1,500,000 (pre reverse split) shares to three Board members for services as members of the Board. This issuance was completed without any public offering in accordance with Section 4(2) and Regulation D promulgated under the Securities Act of 1933, as amended.

In August, 2007, the Company issued 500,000 (pre reverse split) shares to Glencourt Investments for services. This issuance was completed without any public offering in accordance with Section 4(2) and Regulation D promulgated under the Securities Act of 1933, as amended.

In 2006, the Company issued 1,274,493 (pre reverse split) to the shareholders of Viking Consolidated Incorporated, a Delaware Company, in connection with the reincorporation of Viking Consolidated Incorporated into Nevada. This issuance was completed without any public offering in accordance with Section 4(2) and Regulation D promulgated under the Securities Act of 1933, as amended.

Part C – Management and Control Structure

Item (xii): The name of the chief executive officer, members of the board of directors, as well as control persons.

Directors and Executive Officer Summary

The following table sets forth the names and ages of our current directors and executive officers, their principal offices and positions and the date each such person became a director or executive officer. The Board of Directors elects our executive officers annually. Our directors serve one-year terms or until their successors are elected, qualified and accept their positions. The executive officers serve terms of one year or until their death, resignation or removal by the Board of Directors. There are no family relationships or

understandings between any of the directors and executive officers. In addition, there was no arrangement or understanding between any executive officer and any other person pursuant to which any person was selected as an executive officer.

Name and Address of Director or Officer	Position
Jimmy A. McDougald	Chief Executive Officer, Chairman
Dr. Marc Rose	President
Michael R. McCarthy	Chief Operations Officer
Sandra H. Parker	Secretary and Vice President – Patient Services
Christopher LeClerc	Chief Financial Officer
Gregory Gilbert	Director
Fred J. Villella	Director
Bryn Henderson	Director

Executive Officers

Dr. Marc Rose, President

Dr. Marc Rose graduated from Ohio State University, Columbus, OH in 1967 with a B.S. degree, Cum Laude and Wayne State University School of Medicine, Detroit, MI in 1971 completing his residency in Ophthalmology at the University of Illinois, Chicago, IL in 1975. Dr Rose is a Board Certified Ophthalmologist and a member of the California Association of Ophthalmology, American Academy of Ophthalmology, American Society of Cataracts and Refractive Surgery and National Eye Research Foundation. Dr. Marc (as he is affectionately known by his patients) is both a renowned best selling author and anti-aging medical specialist. He is the Medical Director and President of the Rose Eye Medical Group in Los Angeles and South Coast Laser Center in Costa Mesa, CA, home to one of the most health and youth conscious populations in the world. Dr. Rose developed many of the guidelines used to prevent and even reverse various age and lifestyle induced diseases of the eye, and his book “Save Your Sight!” (Warner Books), a 1998 Bestseller, discusses the various medical protocols he uses in his private practice, which have helped thousands of people afflicted with diseases of the eye. Dr. Marc can often be seen on network television as an authority on anti-aging medicine, and his patient clientele include professional athletes, well-known celebrities. More information on Dr. Marc Rose may be found on his personal website: www.drmarcrose.com or www.cancercontrolsociety.com/bio2002/rose.html

Jimmy A. McDougald, Chief Executive Officer, Chairman

Jimmy McDougald graduated Cum Laude in 1986 with a BS Degree in Respiratory Care from Loma Linda University, California, then graduated Suma Cum Laude in 1995 with a MA Degree in Administration and Leadership from La Sierra University, California. Mr. McDougald has over 15+ years of experience in Business Development, Education, Clinical Patient Care, Strategic Planning, Corporate Mergers and Acquisitions as well as Sales and Marketing with a primary focus on technology, targeting the Health and Wellness Industries. In 2003, Mr. McDougald became the principal negotiator for the successful acquisition of the **ULTROID™** Hemorrhoid Management System from its former owner ULTROID, LLC which transferred the FDA and PATENT rights to manufacture and distribute the **ULTROID™** System to the new ownership of ULTROID Technologies, Inc., of St. Petersburg Florida. In February 2007, Mr. McDougald co-founded VitalCare Technology Enterprises and helped bring together a team of individuals with diverse healthcare and nutraceutical industry backgrounds to include

Physicians, Healthcare Specialists, experienced sales and marketing professionals. Mr. McDougald has taken the lead role in negotiating the current business opportunities being developed by VCTE and its executive team in partnership with CAT Clinics, LLC, BIONICA International, Inc. and MedEdCo, LLC and the development of iCAT, iCAT Therapy and iCAT Diabetes Centers.

Michael R. McCarthy, Chief Operations Officer

Michael McCarthy received an MBA, Summa Cum laude, from Chelsea University, a Bachelor's of Arts in Healthcare Administration, with Merit, from Mount San Antonio College, and a Bachelor of Science degree in Biology from California State Polytechnic University, Pomona, and a Physician's Assistant Certificate from University of Southern California. Mr. McCarthy has over 35 years of professional experience in the Healthcare Industry. Mr. McCarthy has been involved in direct Clinical Patient Care in the areas of Cardio-Pulmonary Care and Vascular Disease, with 6 years in Health Care Research. During the past 15 years, Mr. McCarthy has been involved in Healthcare Administration as well as Regional and National Director of Sales / Marketing, assisting several major fortune 500 companies with product development and marketing. He has worked in a variety of administrative capacities with industry giants like, Adventist Healthcare, Puritan Bennett Corporation, and Hudson Respiratory Supplies, Inc. While employed for over 6 years in the Adventist HealthCare System, Mr. McCarthy was the Director of the Cancer Center at Glendale Adventist Hospital in Southern California. His administrative duties involved overseeing their Cancer Center and Radiation Oncology Department, I.V. Chemotherapy Clinic, as well as development of the Prostate Cancer Center Program which incorporated traditional Radiation Therapy and adding a specialist in Brachytherapy (Prostate Seed Implant Therapy) to compliment the department's full service program. In addition to these duties while on staff at GMAC, Mr. McCarthy was also the Director of the Cardiopulmonary Department, Pulmonary Rehabilitation and Cancer Registry Departments. Mr. McCarthy has administered and organized multi-disciplinary service lines in Cardiopulmonary, Cancer, Cardiac and Pulmonary Rehab, Prostate Cancer, Radiation Medicine and Pharmaceutical services. One of his major life accomplishments is being involved as one of the proponents and signers of the Respiratory Therapy Licensure for the State of California. In 1987, He was bestowed "Honorary Life Membership" by The California Society for Respiratory Care. His Leadership, Professional experience and personnel management style have brought Mr. McCarthy many honors. During the past 3 years he has been involved in two startup companies including a merger and acquisition of a bio-tech company.

Sandra H. Parker, Secretary and Vice President – Patient Services

Sandra Parker has an AA degree from Riverside Community College in Cosmetology and an AS degree from Riverside Community College in Dental Technology. Ms. Parker is currently working on her BA degree in Healthcare Administration. Ms. Parker has over 10 years of clinical and office management experience in Dental and Medical Office Administration, a Professor in the Dental Assistant program at Concorde Career College and Bryman College in Southern California. She has extensive sales and marketing experience in both the Dental and Medical fields. Because of Miss Parker's administrative and supervisory experience in both "Front-office and Back-office" operations, she is extremely valuable in the startup phase of Corporate owned/operated HRC and Diabetic clinics. Miss Parker is fluent in both English and Spanish languages.

Christopher LeClerc, Chief Financial Officer

Christopher J. LeClerc earned his BS degree in Finance at Saint Anselm College in Manchester, NH all the while playing four years of varsity hockey. Currently Mr. LeClerc is the President and CFO of Liska Biometry and CFO of Wave Uranium. Before the merger with Digital Card Systems in 2006, Chris served as the CEO for Liska Biometry. Additionally, he serves as an advisor to several companies

regarding financial and accounting matters. Prior to Joining Liska Biometry Inc. in 2002, Chris was a hedge fund manager with Andover Brokerage LLC, where he oversaw a twelve member proprietary trading desk specializing in a wide range of investment strategies. Before joining Andover, Chris was Director of Business Development and head of OTC Trading with Mercer Partners L.P., a New York City based investment bank and securities underwriter specializing in market-neutral equity trading strategies, sales and market-making. Previously, Mr. La Clerc also served as a financial consultant and equities trader with Merrill Lynch, M.H. Meyerson and ETG, LLC

Directors

Gregory Gilbert, Director

Gregory J. Gilbert has a broad and diverse background in law, business, engineering, medical science, and manufacturing. He holds a Bachelor of Science degree in Business & Accounting from Grand Canyon University, and a Juris Doctorate from University of the Pacific. He has also over ten years of university studies in aeronautical engineering, medicine, and postgraduate international law. Mr. Gilbert's law practice included telecommunication, petrochemical, medical, banking, and international business matters. Since 1975, Mr. Gilbert has practiced law in Sacramento, California. Former partners of his firm include a Justice of the California Court of Appeals, Justice of the United States Supreme Court and the Sacramento District Attorney.

His patents and inventions include fluid handling systems, medical pumps, tissue reduction systems, heavy equipment for construction, and topical pain elimination devices.

Mr. Gilbert has served as counsel or board of director's member of the Diabetes Association of Sacramento, Home Medical Services, Inc., and Novartis Pharmaceuticals. He was selected as "Volunteer of the Year" for the American Diabetes Association, Northern California, and named as a "Philanthropist of the Year" for Central California. He has served on the Institutional Review Board currently overseeing sponsored research into new drugs and new therapies. He has been a member of the board of directors of numerous public and private companies, where he has taken a leading role in product development and law.

Other board memberships include Hamilton PNG (dermatology drug delivery systems); Biophile USA, Inc. (basic medical research); Vyrex Corporation (new pharmaceutical compounds), Hamilton-Clarke Industries (engine manufacturing); AMSys Corporation, (the original diabetes clinic company); Diabetes Research Institute (affiliated with University of California, Davis); Xentrol Pharma of Puerto Rico, (new compounds company); American Devices and Fluidics (fluid control equipment); Advanced Medical Applications (Medical Informatics); L&H Airco, (building systems); HiEnergy Technologies, (neutron beam); Ford Morse Corporation, (medical marketing company); Visiting Nurse Association, (home health agency), General Technologies (assisted hearing), Reaction Thermal Storage Systems (an affiliate of Carrier Corp.), and U.S. South (formerly InComm, telecommunications company).

Mr. Gilbert is CEO of Bionica, Inc., the FDA certified manufacturer of the Bionica Pump used in the delivery of Intercellular Activation, and the Hamilton PNG, Pharmaceuticals. Mr. Gilbert and/or Bionica, Inc. hold the intellectual properties rights to Intercellular Activation Therapy; aka: Intercellular Activation Therapy "iCAT™" (Pulsatile Intravenous Insulin Therapy) and the Bionica Pump.

Mr. Gilbert is also Vice President of Research and Development of the Company's operating subsidiary.

Fred J. Villella, Director

Fred J. Villella is currently acting CEO of System Defenses Intl. Inc., a disabled veteran-owned Homeland security firm. He was appointed by President Reagan as Executive Director of the Emergency Preparedness Agency & later as Executive Secretary to the President's National Security Advisor for National Emergencies. He chaired the Agency Management & Budget Councils; initiated the nation's International Terrorism program; the premier disaster management exercise; the residential sprinkler program; the Fallen Firefighter Memorial & a number of national initiatives working with governments & Industry. He is a nationally recognized expert in Homeland Security, Counter-Terrorism, Emergency & Disaster Preparedness, Information Assurance, HIPAA privacy, security and national compliance standards. He has extensive experiences in IT Security, system defenses, disaster planning & emergency exercises with a distinguished and highly decorated military career of 21 years, followed by work for the state of CA. He participated with three successful companies serving security and intelligence for government & industry. He served as Chairman of the Board & CEO of a security compliance software company he merged into an OTC public vehicle after spearheading significant revenue & substantial agreements with fortune 500 companies & enterprises in seven states, including a major contract with Los Angeles County. He directed a private company in security, IT services & software development for government agencies & the Defense and Space industries. His previous company NDI introduced Intruder training for intelligence and security officials. He additionally, developed the original computer security curriculum under PL 100-235. He continues to take the lead in performance based management, business development and technology initiatives.

Bryn Henderson, Director

Bryn J. Henderson, DO, JD, CPE is a board certified osteopathic family physician, and certified physician executive who graduated from law school in 1984. He is also a consultant with numerous private healthcare organizations. Dr. Henderson is certified in both family practice and medical management, with emphasis on the use of evidence-based medicine, information systems and cooperative structures. His particular expertise is in cost and asset management, and the strategies of risk planning. He has vast experience in proactive case management, utilization review, quality management programs. He has served on many government boards, advises corporate benefit strategists, and is particularly adept at forecasting regulatory change.

Dr. Henderson founded a diagnostic company to implement the best features of health care testing. Previously he founded a practice for complex patients to address the lack of physician communication in the coordination of health care. He is nationally known as an expert in delivery systems, health care financing, and proactive care for high-risk patients and populations. He has served as president of the State of California's Board of Osteopathic Examiners and for several years was Assistant Dean of Clinical Affairs at the College of Osteopathic Medicine of the Pacific. He has served on medical missions in Latin America, and practiced as a Spanish-speaking physician in community clinics. He served in Vietnam and is a well-known advocate of the recognition of international and multi-cultural health care. His legal expertise focuses on medical contracting, telemedicine and ethical issues.

He is the author of numerous articles, co-author of four books, and served in an oversight capacity for the curriculum on a cruise University. He is co-author of 'International Health Care Systems' that has been placed on a CD-ROM and is the largest compendium on health care in the world as it offers a health care comparison on over one hundred nations. He is a physician advocate, educator and certified physician executive. Dr. Henderson sat on the board of the Coalition of Community Clinics in Orange County, CA., and two privately held companies. He belongs to the American Osteopathic Association, American College of Physician Executives, and World Future Society. He is a Fellow of the American College of Physician Executives. He graduated from Luther College in Decorah, Iowa with a Bachelor of Arts

degree, received his Doctor of Osteopathy from the College of Osteopathic Medicine in Des Moines, Iowa, and his J.D. from Western State University College of Law. He was a Licensed Health Insurance Agent.

Medical Advisory Board

In addition to our directors and executive officers, the Company considers the members of its Medical Advisory Board to be significant to the Company. The members are as follows:

Philip Levy, MD

Philip Levy, MD, is the Chairman of the Scientific Advisory Board. He is a clinical professor of medicine at the University of Arizona College of Medicine and is chairman of the Section of Endocrinology and Metabolism at Good Samaritan Regional Medical Center in Phoenix, Arizona. Dr. Levy graduated from the University of Pittsburgh School of Medicine. He completed his internship, internal medicine residency, and fellowship in metabolism and endocrinology at Michael Reese Hospital and Medical Center in Chicago, Illinois. He was a research fellow in endocrinology at Guy's Hospital Medical Center in London, England. Dr. Levy is Board Certified in internal medicine, metabolism and endocrinology, and nuclear medicine.

He has been on the Board of Directors of the American Diabetes Association and is currently serving on the Board of Directors of the American Association of Clinical Endocrinologists. He is a fellow of the American Association of Clinical Endocrinologists, as well as a member of the American College of Physicians, the Endocrine Society, the American Diabetes Association, and the American Thyroid Association. Dr. Levy is also immediate past president of the American College of Endocrinology.

Dr. Levy is on the editorial board of *Endocrine Practice*. He has been on the editorial board of *Clinical Diabetes* and served as editor-in-chief of *Diabetes Forecast* for five years. He has served on numerous committees of the professional endocrine societies.

In May of 2000, the American Association of Clinical Endocrinologists presented Dr. Levy with the Yank D. Coble award for distinguished service.

Professor Michel Pinget, MD

Professor Michel Pinget, MD is on the Faculty of Medicine and is the Head of Endocrinology and Diabetes Services at the University Hospitals, Strasbourg, France. In 1991 he founded the European Center of the Study of Diabetes, of which he is currently President. This organization has initiated studies into the prevention and treatment of diabetes, collaborating with government and private entities, both in Europe and elsewhere and includes academia as well as the pharmaceutical and insurance industries. Professor Pinget is an advisor to the French Ministry of Health on all aspects of diabetes, including the use of new therapies and equipment that require testing in the French and European markets. His recommendations to the Ministry include the means whereby these products are tested for safety and efficacy before being permitted as valid treatment modalities. Professor Pinget is a recognized world leader in the area of diabetes mellitus having published over 135 articles on this subject. His research and publications have focused on the pathogenesis of diabetes, treatments involving "intelligent" pumps for administration of insulin and many studies on the complications of diabetes.

John A. Garbaciak, MD

John A. Garbaciak, MD practices Maternal & Fetal Medicine and Obstetrics & Gynecology in Phoenix,

Arizona. Dr. John Garbaciak, a male, graduated from the University Of Il College Of Med with an MD and has been in the profession for 32 years.

Nardo Zaias, MD

Nardo Zaias, MD is a member of the Medical Advisory Board. A patent holder of several patents in the filed of Dermatology, Dr. Zaias is one of the world’s best known and widely published experts in Dermatology, as well as a co-inventor of the new delivery system Panacap / RapiDerm. He is able to help the Company sustain continued growth with the formulation of various existing product lines and uses of Intercellular Activation Therapy (iCAT Therapy). Dr. Zaias is also a long term associate and one of the owners of a pharma company named Biophile. Dr. Zaias CV is available upon request. A “Google” search will show over 101 references to clinical studies, research and published articles by Dr. Zaias.

Security Ownership of Certain Beneficial Owners and Management

The following table shows the beneficial ownership of the Company’s common stock as of April 16, 2008. The table shows the amount of shares beneficially owned by:

- (1) each person known to us who owns beneficially more than five percent of the outstanding shares of any class of the Company’s stock, based on the number of shares outstanding as of April 16, 2008;
- (2) each of the Company’s Directors and Executive Officers; and
- (3) all of its Directors and Executive Officers as a group.

The percentage of shares owned is based on 40,201,904 shares of the Company’s common stock being outstanding as of April 16, 2008. Where the beneficially owned shares of any individual or group in the following table includes any options, warrants, or other rights to purchase shares in the Company’s stock, the percentage of shares owned includes such shares as if the right to purchase had been duly exercised.

IDENTITY OF PERSON OR GROUP	ACTUAL AMOUNT OF SHARES BENEFICIALLY OWNED	ACTUAL PERCENT OF SHARES BENEFICIALLY OWNED	CLASS
Dr. Marc Rose	3,511	Less than 1%	Common
Jimmy A. McDougald	822,066	2.04%	Common
Michael R. McCarthy	273,907	Less than 1%	Common
Sandra H. Parker	2,338,770	5.82%	Common
Christopher LeClerc	1,554,000	3.87%	Common
Gregory Gilbert	2,719,500	6.76%	Common
Fred J. Villella	77,700	Less than 1%	Common
Bryn Henderson	77,700(1)	Less than 1%	Common
Tristan Stronger, MD	2,505,825	6.23%	Common

Vision Link Corporation	10,878,000	27.06%	Common
All Officers and Directors as a group (three persons)	7,867,153	19.38%	Common

(1) Held in the name of International Transfer Affiliates.

Beneficial Ownership of Securities: Pursuant to Rule 13d-3 under the Securities Exchange Act of 1934, involving the determination of beneficial owners of securities, includes as beneficial owners of securities, any person who directly or indirectly, through any contract, arrangement, understanding, relationship or otherwise has, or shares, voting power and/or investment power with respect to the securities, and any person who has the right to acquire beneficial ownership of the security within sixty days through means including the exercise of any option, warrant or conversion of a security.

Executive Compensation

The Company has paid no compensation to date to its officers or directors. The Company has agreed to pay the following salaries:

Dr. Marc Rose, President	\$50,000 annually
Jimmy A. McDougald, Chief Executive Officer, Chairman	\$60,000 annually
Michael R. McCarthy, Chief Operations Officer	\$40,000 annually
Sandra H. Parker, Secretary and Vice President – Patient Services	\$40,000 annually
Christopher LeClerc, Chief Financial Officer	\$50,000 annually

The Company will not pay compensation to its non-employee directors or advisory staff members.

Legal/Disciplinary History

No officer, director or control person of the Company has been the subject of:

1. A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses);
2. The entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities, or banking activities;
3. A finding or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, or a state securities regulator of a violation of federal or state securities or commodities law, which finding or judgment has not been reversed, suspended, or vacated; or
4. The entry of an order by a self-regulatory organization that permanently or temporarily barred,

suspended or otherwise limited such person's involvement in any type of business or securities activities.

Disclosure of Certain Relationships and Conflicts of Interest.

Not applicable

Item (xiii): Beneficial Owners

There are no other persons beneficially owning more than five percent of any class of the Company's securities.

Item (xiv): The name, address, telephone number, and email address of each of the following outside providers that advise the issuer on matters relating to the operations, business development and disclosure:

1. Investment Banker – not applicable
2. Promoters – not applicable
3. Counsel:

Cutler Law Group
3206 West Wimbledon Dr
Augusta, GA 30909
(706) 737-6600
(706) 738-1966 fax
rcutler@cutlerlaw.com

Rick Poster
Phillips & Associates
6223 W. Monona Dr.
Glendale, AZ 85308
rickp@phillipslaw.ws

4. Accountant or Auditor

Steve Corso
Gruber & Company LLC
400 Lake St. Louis Blvd
Lake St. Louis, Missouri 63367
Scorso2@comcast.net
(310) 488-7019

5. Public Relations Consultant – not applicable
6. Investor Relations Consultant – not applicable
7. Any other advisors – not applicable

Item (xx): Issuer's Certifications.

I, Jimmy A. McDougald, the Chief Executive Officer of Vitalcare Diabetes Treatment Centers, Inc. hereby certify that:

1. I have reviewed this document reflecting Parts A, B and C of the Annual disclosure statement of Vitalcare Diabetes Treatment Centers, Inc.; and
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact, and while we anticipate additional information as well as financial statements to be filed with subsequent documents, this disclosure statements does not 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.

Dated: April 17, 2008

/s/ Jimmy A. McDougald
Jimmy A. McDougald
Chief Executive Officer