

MOUNTAIN TOP PROPERTIES, INC.

FORM 10-Q (Quarterly Report)

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**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

FORM 10-Q

☒ QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended September 30, 2024

☐ TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE
EXCHANGE ACT

Commission File Number: **000-56298**

MOUNTAIN TOP PROPERTIES, INC.
(Exact name of registrant as specified in its charter)

Nevada

(State or other jurisdiction of incorporation or
organization)

47-5544183

(I.R.S. Employer
Identification No.)

**7325 Oswego Road
Liverpool, NY 13090**

(Address of principal executive offices)

(315) 451-7515

(Registrant's Telephone Number)

Indicate by check mark whether the registrant (1) filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports) and (2) has been subject to such filing requirements for the past 90 days ☒ Yes ☐ No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files) ☒ Yes ☐ No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer ☐

Accelerated filer ☐

Non-accelerated Filer ☐ (Do not check if a smaller reporting company)

Smaller reporting company ☒

Emerging Growth Company ☐

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act):

☐ Yes ☒ No

**APPLICABLE ONLY TO ISSUERS INVOLVED IN BANKRUPTCY
PROCEEDINGS DURING THE PRECEDING FIVE YEARS**

Check whether the registrant filed all documents and reports required to be filed by Section 12, 13 or 15(d) of the Exchange Act after the distribution of securities under a plan confirmed by a court. Yes ☒ No ☐

APPLICABLE ONLY TO CORPORATE ISSUERS

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date: **268,325,020 of common stock as of the date of this filing, November 13, 2024.**

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PART 1 CONSOLIDATED FINANCIAL STATEMENTS

MOUNTAIN TOP PROPERTIES INC.

**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE FISCAL QUARTER ENDED SEPTEMBER 30, 2024**

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MOUNTAIN TOP PROPERTIES, INC.
CONSOLIDATED BALANCE SHEETS

	<u>(Unaudited)</u> <u>September 30, 2024</u>	<u>(Audited)</u> <u>December 31, 2023</u>
ASSETS		
Current Assets:	—	—
Cash and Cash Equivalents	\$ 366	\$ 2,500
Total Current Assets	366	2,500
Fixed Assets:		
Operating Lease Asset (net)	127,943	154,956
Total Fixed Assets	127,943	154,956
TOTAL ASSETS	\$ 128,309	\$ 157,456
LIABILITIES & STOCKHOLDERS' DEFICIT		
Current Liabilities:		
Accounts Payable	\$ 9,703	\$ 6,618
Accounts Payable - Rent Payable	45,000	—
Accounts Payable - Related Party	90,689	76,618
Current Operating Lease Liability	49,683	46,602
Total Current Liabilities	195,075	129,838
Non-Current Liabilities:		
Non-Current Lease Liability	70,760	108,354
Total Non-Current Liabilities	70,760	108,354
Total Liabilities	265,835	238,192
Stockholders' Deficit		
Preferred Stock, par value \$0.0001, 100,000,000 shares Authorized, 100,000,000 shares Issued and Outstanding at September 30, 2024 and December 31, 2023	10,000	10,000
Common Stock, par value \$0.0001, 800,000,000 shares Authorized, 268,325,020 shares Issued and Outstanding at September 30, 2024 and 266,775,020 at December 31, 2023	26,832	26,677
Common Stock Payable	23,500	36,500
Additional Paid-In Capital	582,406	567,061
Accumulated Deficit	(780,264)	(720,974)
Total Stockholders' Deficit	(137,526)	(80,736)
TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT	\$ 128,309	\$ 157,456

The accompanying notes are an integral part of these financial statements

MOUNTAIN TOP PROPERTIES, INC.
CONSOLIDATED STATEMENTS OF OPERATIONS
(Unaudited)

	For the Three Months Ended September 30,		For the Nine Months Ended September 30,	
	2024	2023	2024	2023
Revenues:				
Profit-Sharing Rent Income	\$ 145	\$ —	\$ 145	\$ —
Total Income	<u>\$ 145</u>	<u>\$ —</u>	<u>\$ 145</u>	<u>\$ —</u>
Expenses:				
General and administrative expenses	7,590	—	40,129	—
Professional fees	5,506	2,953	19,306	13,986
Depreciation expenses	—	—	—	951
Total Operating Expenses	<u>13,096</u>	<u>2,953</u>	<u>59,435</u>	<u>14,937</u>
Operating Loss	<u>(13,096)</u>	<u>(2,953)</u>	<u>(59,435)</u>	<u>(14,937)</u>
Net Loss	<u>\$ (12,951)</u>	<u>\$ (2,953)</u>	<u>\$ (59,290)</u>	<u>\$ (14,937)</u>
Basic & Diluted Loss per Common Share	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>
Weighted Average Common Shares				
Outstanding	<u>268,325,020</u>	<u>250,108,353</u>	<u>268,325,020</u>	<u>250,108,353</u>

The accompanying notes are an integral part of these financial statements

MOUNTAIN TOP PROPERTIES, INC.
CONSOLIDATED STATEMENT OF STOCKHOLDERS' DEFICIT
For the Nine Months Ended September 30, 2024
(Unaudited)

	<u>Common Stock</u>			<u>Preferred Stock</u>		<u>Additional</u>	<u>Accumulated</u>	<u>Total</u>
	<u>Shares</u>	<u>Stock</u>	<u>Par</u>	<u>Shares</u>	<u>Par</u>	<u>Paid-In</u>	<u>Deficit</u>	<u>Stockholders'</u>
		<u>Payable</u>	<u>Value</u>		<u>Value</u>	<u>Capital</u>		<u>Deficit</u>
Balance At December 31, 2023	266,775,020	\$ 36,500	\$ 26,677	\$ 100,000,000	\$ 10,000	567,061	\$ (720,974)	\$ (80,736)
Stock Payable	—	2,500	—	—	—	—	—	2,500
Net Loss for the Three Months Ended March 31, 2024	—	—	—	—	—	—	(24,453)	(24,453)
Net Loss for the Three Months Ended June 30, 2024	—	—	—	—	—	—	(21,886)	(21,886)
Stock Payable Issuance of Shares	1,550,000	(15,500)	155	—	—	15,345	—	—
Net Loss for the Three Months Ended September 30, 2024	—	—	—	—	—	—	(12,951)	(12,951)
Balance at September 30, 2024	<u>268,325,020</u>	<u>\$ 23,500</u>	<u>\$ 26,832</u>	<u>100,000,000</u>	<u>\$ 10,000</u>	<u>\$ 582,406</u>	<u>\$ (780,264)</u>	<u>\$ (137,526)</u>

The accompanying notes are an integral part of these financial statements

MOUNTAIN TOP PROPERTIES, INC.
CONSOLIDATED STATEMENT OF STOCKHOLDERS' DEFICIT
For the Nine Months Ended September 30, 2023
(Unaudited)

	<u>Common Stock</u>			<u>Preferred Stock</u>		<u>Additional</u>	<u>Accumulated</u>	<u>Total</u>
	<u>Shares</u>	<u>Stock</u>	<u>Par</u>	<u>Shares</u>	<u>Par</u>	<u>Paid-In</u>	<u>Deficit</u>	<u>Stockholders'</u>
		<u>Payable</u>	<u>Value</u>		<u>Value</u>	<u>Capital</u>		<u>Deficit</u>
Balance At December 31, 2022	250,108,353	—	25,010	100,000,000	10,000	70,395	(158,718)	(53,313)
Net Loss for the Three Months Ended March 31, 2023	—	—	—	—	—	—	(6,617)	(6,617)
Net Loss for the Three Months Ended June 30, 2023	—	—	—	—	—	—	(5,367)	(5,367)
Net Loss for the Three Months Ended September 30, 2023	—	—	—	—	—	—	(2,953)	(2,953)
Balance At September 30, 2023	<u>250,108,353</u>	<u>\$ —</u>	<u>\$ 25,010</u>	<u>\$100,000,000</u>	<u>\$ 10,000</u>	<u>\$ 70,395</u>	<u>\$ (173,655)</u>	<u>\$ (68,250)</u>

The accompanying notes are an integral part of these financial statements

MOUNTAIN TOP PROPERTIES, INC.
CONSOLIDATED STATEMENTS OF CASH FLOWS
(Unaudited)

	For the Nine Months Ended September 30,	
	2024	2023
<u>CASH FLOWS FROM OPERATING</u>		
<u>ACTIVITIES:</u>		
Net Loss	\$ (59,290)	\$ (14,937)
Adjustments to reconcile net loss to net cash used in operating activities:		
Depreciation	—	951
Amortization of Right to Use Asset	27,013	—
Finance Lease Interest Expense	10,487	—
Changes In:		
Accounts Payable	3,085	(4,392)
Accounts Payable - Rent Payable	45,000	—
Lease Liability	(45,000)	—
Accounts Payable - Related Party	14,071	18,378
Net Cash Used in Operating Activities	<u>\$ (4,634)</u>	<u>\$ —</u>
<u>CASH FLOWS FROM INVESTMENT ACTIVITIES</u>		
Net Cash Used in Investment Activities	<u>\$ —</u>	<u>\$ —</u>
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Cash receipt against Issuance of Stock	\$ 2,500	\$ —
Net Cash Provided by Financing Activities	<u>\$ 2,500</u>	<u>\$ —</u>
Net (Decrease) Increase in Cash	(2,134)	—
Cash at Beginning of Period	<u>2,500</u>	<u>—</u>
Cash at End of Period	<u><u>\$ 366</u></u>	<u><u>\$ —</u></u>
<u>SUPPLEMENTAL DISCLOSURE OF NON-CASH INVESTING AND</u>		
<u>FINANCING ACTIVITIES</u>		
1,550,000 Shares of Common Stock were issued for Stock Payable	<u>\$ 15,500</u>	<u>\$ —</u>
<u>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:</u>		
Cash paid during the period for:		
Interest	<u>\$ —</u>	<u>\$ —</u>
Franchise Taxes	<u><u>\$ —</u></u>	<u><u>\$ —</u></u>

The accompanying notes are an integral part of these financial statements

Mountain Top Properties, Inc.
Notes to Consolidated Financial Statements
For the nine months ended September 30, 2024

NOTE 1. FORMATION AND BUSINESS OF THE COMPANY

Business description

Mountain Top Properties, Inc. (“Mountain Top Properties”, “We”, or the “Company”) was organized in the State of Nevada on November 06, 1990, as A & C Medical Supply, Inc. After several previous name changes, on November 16, 2006, the Company changed its name to Mountain Top Properties, Inc. Mountain Top Properties, Inc. is to serve as a vehicle to effect a merger, exchange of capital stock, asset acquisition, or other business combination with a domestic or foreign private business.

The Company has a December 31 year end.

Anthony Lombardo is the Sole Officer; Chief Executive Officer, Chief Financial Officer, President and Secretary and Sole Director of Mountain Top Properties Inc.

Mountain Top Realty, Inc. was incorporated under the laws of the State of Wyoming as a Subsidiary of Mountain Top Properties, Inc. on February 3, 2023 and is included in the Company’s Consolidated Financial Statements. Mountain Top Realty has had no expenses, no business operations or any revenue to date. Anthony Lombardo is the sole officer of Mountain Top Realty Inc

Mountain Top Properties, Inc.
Notes to Consolidated Financial Statements
For the nine months ended September 30, 2024

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation of consolidated financial statements

These interim consolidated financial statements of the Company are unaudited. In the opinion of management, all adjustments (consisting of normal recurring accruals) and disclosures necessary for a fair presentation of these interim consolidated financial statements have been included. The results reported in the unaudited consolidated financial statements for any interim periods are not necessarily indicative of the results that may be reported for the entire year. The accompanying unaudited consolidated financial statements have been prepared in accordance with the rules and regulations of the Securities and Exchange Commission and do not include all information and footnotes necessary for a complete presentation of consolidated financial statements in conformity with accounting principles generally accepted in the United States ("U.S. GAAP").

Certain information and footnote disclosures normally included in the annual financial statements prepared in accordance with U.S. GAAP have been condensed or omitted. These unaudited financial statements should be read in conjunction with the Company's audited financial statements and notes thereto included in the Company's Annual Report for the year ended December 31, 2023 filed with Securities Exchange Commission on April 1, 2024

Uses of estimates in the preparation of consolidated financial statements

The preparation of consolidated financial statements in conformity with generally accepted accounting principles accepted in the United States of America ("GAAP") requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of net revenue and expenses during each reporting period. Actual results could differ from those estimates.

Due to the limited level of operations, the Company has not had to make material assumptions or estimates other than estimate with reference to useful life of assets, depreciation and the assumption that the Company is a going concern.

Cash

The Company considers all short-term highly liquid investments with an original maturity date of purchase of nine months or less to be cash equivalents.

Property and equipment

Property and equipment are stated at cost, less accumulated depreciation provided on the straight-line method over the estimated useful lives of the assets, which range from three to seven years. Expenditures for renewals or betterments are capitalized, and repairs and maintenance are charged to expense as incurred the cost and accumulated depreciation of assets sold or otherwise disposed of are removed from the accounts, and any gain or loss thereon is reflected in operations.

Mountain Top Properties, Inc.
Notes to Consolidated Financial Statements
For the nine months ended September 30, 2024

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Depreciation is computed for financial statement purposes on a straight-line basis over estimated useful lives of the related assets. The estimated useful lives of depreciable assets are:

	Estimated Useful Life
Furniture and Fixtures	3 years
Computer Equipment	3 years
Vehicles	5 - 10 years

Revenue Recognition

The Company had \$145 in revenues for the nine months ended September 30, 2024 and \$0 in the nine months ended September 30, 2023. The Company entered into a Performance Master Lease Agreement on December 10, 2023, signed by Beau Kelley, a previous officer of the Company. The Agreement is between Mountain Top Realty Inc., a subsidiary of Mountain Top Properties Inc. and 317 E Penn Avenue Inc. The Lessor leases to the Lessee the premises of 5.8 acre lot and 225,561 square foot building located at 317 E Penn Avenue Robeson, PA 19565. The Lessee and Lessor will share in all Profits from the Premises on a fifty-fifty (50/50) basis.

The Company's policy is that revenues will be recognized when control of the product is transferred to our customers, in an amount that reflects the consideration we expect to be entitled to in exchange for those services.

The Company has adopted ASC 606.

Net loss per common share – basic and diluted

Authoritative guidance on *Earnings per Share* requires dual presentation of basic and diluted earnings or loss per share ("EPS") for all entities with complex capital structures and requires a reconciliation of the numerator and denominator of the basic EPS computation to the numerator and denominator of the diluted EPS computation. Basic EPS excludes dilution; diluted EPS reflects the potential dilution that could occur if securities or other contracts to issue common stock were exercised or converted into common stock or resulted in the issuance of common stock that then shared in the earnings of the entity.

Basic loss per share is computed by dividing net loss applicable to common shareholders by the weighted average number of common shares outstanding during the period. Diluted loss per share reflects the potential dilution that could occur if dilutive securities and other contracts to issue common stock were exercised or converted into common stock or resulted in the issuance of common stock that then shared in the earnings of the Company, unless the effect is to reduce a loss or increase earnings per share.

Stock-based compensation

In accordance with ASC No. 718, *Compensation – Stock Compensation* ("ASC 718"), the Company measures the compensation costs of share-based compensation arrangements based on the grant-date fair value and recognize the costs in the consolidated financial statements over the period during which employees are required to provide services.

During the nine months ended September 30, 2024, there were no stock based awards issued or outstanding.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fair value of financial instruments

We value our financial assets and liabilities on a recurring basis using the fair value hierarchy established in Accounting Standards Codification ("ASC") 820, *Fair Value Measurements and Disclosures*.

ASC 820 describes three levels of inputs that may be used to measure fair value, as follows:

Level 1 input, which include quoted prices in active markets for identical assets or liabilities;

Level 2 inputs, which include observable inputs other than Level 1 inputs, such as quoted prices for similar assets or liabilities; quoted prices for identical or similar assets or liabilities in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the asset or liability; and

Level 3 inputs, which include unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the underlying asset or liability. Level 3 assets and liabilities include those whose fair value measurements are determined using pricing models, discounted cash flow methodologies or similar valuation techniques, as well as significant management judgment or estimation.

Fair value estimates discussed herein are based upon certain market assumptions and pertinent information available to management as of September 30, 2024.

The respective carrying values of certain on-balance-sheet financial instruments approximate their fair values. These financial instruments include accrued expenses and related party accounts payable. Fair values were assumed to approximate carrying values for these financial instruments since they are short term in nature and their carrying amounts approximate fair value.

Commitments and contingencies

The Company follows ASC 440 & ASC 450, subtopic 450-20 of the FASB Accounting Standards Codification to report accounting for contingencies and commitments respectively. Certain conditions may exist as of the date the consolidated financial statements are issued, which may result in a loss to the Company, but which will only be resolved when one or more future events occur or fail to occur. The Company assesses such contingent liabilities, and such assessment inherently involves an exercise of judgment.

In assessing loss contingencies related to legal proceedings that are pending against the Company or un-asserted claims that may result in such proceedings, the Company evaluates the perceived merits of any legal proceedings or un-asserted claims as well as the perceived merits of the amount of relief sought or expected to be sought therein.

If the assessment of a contingency indicates that it is probable that a material loss has been incurred and the amount of the liability can be estimated, then the estimated liability would be accrued in the Company's consolidated financial statements. If the assessment indicates that a potentially material loss contingency is not probable but is reasonably possible, or is probable but cannot be estimated, then the nature of the contingent liability, and an estimate of the range of possible losses, if determinable and material, would be disclosed. Loss contingencies considered remote are generally not disclosed unless they involve guarantees, in which case the guarantees would be disclosed. Management does not believe, based upon information available at this time, that these matters will have a material adverse effect on the Company's consolidated financial position, results of operations or cash flows. However, there is no assurance that such matters will not materially and adversely affect the Company's business, financial position, and results of operations or cash flows.

Recently Issued and Adopted Accounting Standards

From time to time, new accounting pronouncements are issued by the Financial Accounting Standards Board or other standard setting bodies that may have an impact on the Company's accounting and reporting. The Company believes that such recently issued accounting pronouncements and other authoritative guidance for which the effective date is in the future either will not have an impact on its accounting or reporting or that such impact will not be material to its financial position, results of operations, and cash flows when implemented.

Mountain Top Properties, Inc.
Notes to Consolidated Financial Statements
For the nine months ended September 30, 2024

NOTE 3. GOING CONCERN

The accompanying consolidated financial statements have been prepared assuming that the Company will continue as a going concern. The Company has incurred losses since inception and has an accumulated deficit of \$780,264 as of September 30, 2024 and \$720,974 as of December 31, 2023. The Company currently has limited liquidity and has not completed its efforts to establish a stabilized source of revenues sufficient to cover operating costs over an extended period of time. These factors among others, raises substantial doubt about its ability to continue as a going concern. The consolidated financial statements do not include any adjustments that may result from the outcome of these uncertainties. The Company will require additional financing moving forward and is pursuing various strategies to accomplish this, including seeking equity funding and/or debt funding from private placement sources. Although management believes that it will be able to obtain the necessary funding to allow the Company to remain a going concern through the methods discussed above, there can be no assurances that such methods will prove successful. Management anticipates that the Company will be dependent, for the near future, on additional investment capital to fund operating expenses. There are no assurances that the Company will be successful in this or any of its endeavors or become financially viable and continue as a going concern.

NOTE 4 – FIXED ASSETS

Company' fixed assets consisted of office equipment and furniture purchased in 2020 and 2021.

As of December 31, 2023, the fixed assets are fully depreciated.

The Company depreciated its property using straight-line depreciation over the estimated useful life of 3 years.

For the nine months ended September 30, 2023, the Company recorded \$951 in depreciation.

For the nine months ended September 30, 2024, the Company recorded \$0 in depreciation.

NOTE 5 – LEASE AGREEMENTS

The Company entered into a Performance Master Lease Agreement on December 10, 2023, signed by Beau Kelley, a previous officer of the Company. The Agreement is between Mountain Top Realty Inc., a subsidiary of Mountain Top Properties Inc. and 317 E Penn Avenue Inc. The Lessor leases to the Lessee the premises of 5.8 acre lot and 225,561 square foot building located at 317 E Penn Avenue Robeson, PA 19565. The Lessee and Lessor will share in all Profits from the Premises on a fifty-fifty (50/50) basis. The Lessee will pay the Lessor a minimum lease payment of \$5,000 a month out of rents collected for the terms of this lease. The Lessee agrees to oversee most aspects of the property management. The Agreement is for a initial period of three (3) years from the effective date, unless terminated by either party for cause and may be extended by agreement of both parties. The Monthly lease activity was to be recognized on January 1, 2024.

A Right to Use Asset of \$154,956, Current Lease Liability of \$46,602 and Non-Current Lease Liability of \$108,354 were recorded as of December 31, 2023 for this Agreement.

A Right to Use Asset of \$127,943, Current Lease Liability of \$49,683 and Non-Current Lease Liability of \$70,760 were recorded as of September 30, 2024 for this Agreement.

Mountain Top Properties, Inc.
Notes to Consolidated Financial Statements
For the nine months ended September 30, 2024

NOTE 6. ACCOUNTS PAYABLE - RELATED PARTY

In support of the Company's efforts and cash requirements, it may rely on advances from related parties until such time that the Company can support its operations or attains adequate financing through sales of its equity or traditional debt financing. There is no formal written commitment for continued support by officers, directors, or shareholders. Amounts represent advances or amounts paid in satisfaction of liabilities. The advances are considered temporary in nature and have not been formalized by a promissory note.

During 2019-2021, the Company's majority shareholder, Joseph Passalacqua loaned the Company \$18,295 for paying off professional, legal and other administrative expenses. At a Board meeting held on January 27, 2021, the Company approved debt conversion of \$18,295 into stock. It was resolved that \$18,295 owed to Joseph Passalacqua was to be converted into 99,220,000 shares of Series A Convertible Preferred Stock in the name of Friction and Heat, LLC. This took place on February 11, 2021.

As of the year ended, December 31, 2022, the Company's majority preferred stockholder, Joseph Passalacqua, loaned the Company \$37,264 for paying professional fees and administrative expenses.. This amount is non-interest bearing, due upon demand, unsecured and included in Accounts Payable – Related Party.

As of the year ended, December 31, 2023, the Company's majority preferred stockholder, Joseph Passalacqua, loaned the Company \$22,954 for paying professional fees and administrative expenses. This amount is non-interest bearing, due upon demand, unsecured and included in Accounts Payable – Related Party.

As of the nine months ended, September 30, 2024, the Company's majority preferred stockholder, Joseph Passalacqua, loaned the Company \$10,471 for paying professional fees and administrative expenses. This amount is non-interest bearing, due upon demand, unsecured and included in Accounts Payable – Related Party.

As of September 30, 2024 a total of \$70,689 is owed for these loans to Joseph Passalacqua..

In 2023, Beau Kelley, a previous officer of the Company, loaned the Company \$500. This amount is non-interest bearing, due upon demand, unsecured and included in Accounts Payable – Related Party.

As of December 31, 2023 and September 30, 2024, \$500 is owed to Beau Kelley.

In 2020-2024, Related Parties provided internal accounting services:

As of year ended December 31, 2023 and nine months ended September 30, 2024, \$2,000 is owed to Midland Consulting for internal accounting services. This amount is non-interest bearing, due upon demand and unsecured.

As of the year ended December 31, 2023, \$13,900 was owed to Lyboldt- Daly, Inc., for internal accounting services.

As of September 30, 2024, the total amount increased to \$17,500, owed to Lyboldt-Daly Inc for internal accounting services.

Joseph Passalacqua is the majority preferred stockholder of Mountain Top Properties Inc and the sole officer of Lyboldt-Daly, Inc. This amount is non-interest bearing, due upon demand and unsecured.

Mountain Top Properties, Inc.
Notes to Consolidated Financial Statements
For the nine months ended September 30, 2024

NOTE 6. STOCKHOLDERS' EQUITY

Preferred stock

Mountain Top Properties Inc. is authorized to issue 100,000,000 shares of Preferred Stock, par value \$.0001 per share.

As of September 30, 2024 & December 31, 2023, Mountain Top Properties Inc. had 100,000,000 shares of Series A Preferred Stock issued and outstanding.

Common stock

Mountain Top Properties Inc is authorized to issue 800,000,000 shares of common stock, par value of \$.0001 per share. As of September 30, 2024 the Company had 268,325,020 shares of its common stock issued and outstanding and as of December 31, 2023, the Company had 266,775,020 shares of its common stock issued and outstanding.

Common Stock Payable

On October 19, 2023, Mountain Top Properties entered into a Marketing Services Agreement for Stock compensation. Hybrid Financial received 16,666,667 shares of common stock in exchange for marketing services valued at \$498,333. The Company will use them to communicate to the US Financial Community information about the Company.

On December 8, 2023 a Subscription Agreement was entered into by Mountain Top Properties, Inc. and Mark Vargas to invest \$10,000 in consideration for purchasing 1,000,000 shares of Common Stock at the price of \$0.01 per share. This has been recorded as a Stock Payable in the Company.

On December 15, 2023 a Subscription Agreement was entered into by Mountain Top Properties, Inc. and Tatiana Vargas to invest \$3,000 in consideration for purchasing 300,000 shares of Common Stock at the price of \$0.01 per share. This has been recorded as a Stock Payable in the Company.

In December 2023, wires in the amount of \$23,500 were deposited into Mountain Top Properties to be held for the consideration for purchasing Common Stock at a later date.. This has been recorded as a Stock Payable in the Company.

On March 18, 2024, a Subscription Agreement was entered into by Mountain Top Properties, Inc. and Mark Vargas to invest \$2,500 in consideration for purchasing 250,000 shares of Common Stock at the price of \$0.01 per share. This has been recorded as a Stock Payable in the Company.

On July 29, 2024, the Company issued 1,000,000 shares of common stock to Mark Vargas in exchange for a \$10,000 Stock Payable recorded on December 8, 2023.

On July 29, 2024, the Company issued 300,000 shares of common stock to Tatiana Vargas for a \$3,000 Stock Payable recorded on December 15, 2023.

On August 14, 2024, the Company issued 250,000 shares of common stock to Mark Vargas in exchange for a \$2,500 Stock Payable recorded on March 18, 2024.

NOTE 7. SUBSEQUENT EVENTS

The Company evaluated all other events or transactions that occurred after September 30, 2024, through November 13, 2024. The Company determined that it does not have any other subsequent event requiring recording or disclosure in the consolidated financial statements for the period ended September 30, 2024.

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS.

Forward Looking Statements

This section and other parts of this Form 10-Q quarterly report includes "forward-looking statements", that involves risks and uncertainties. All statements other than statements of historical facts, included in this Form 10-Q that address activities, events, or developments that we expect or anticipate will or may occur in the future, including such things as future capital expenditures (including the amount and nature thereof), business strategy and measures to implement strategy, competitive strength, goals, expansion and growth of our business and operations, plans, references to future success, reference to intentions as to future matters, and other such matters are forward-looking statements. In some cases, you can identify forward-looking statements by terminology such as "may," "will," "should," "expects," "plans," "anticipates," "believes," "estimates," "predicts," "potential," or "continue," or the negative of such terms or other comparable terminology. These statements are only predictions. Actual events or results may differ materially. These statements are based upon certain assumptions and analyses made by us in light of our experience and our perception of historical trends, current conditions and expected future developments as well as other factors that we believe are appropriate in the circumstances. However, whether actual results and developments will conform to our expectations and predictions is subject to a number of risks, uncertainties, and other factors, many of which are beyond our control.

Although we believe that the expectations reflected in the forward-looking statements are reasonable, we cannot guarantee future results, levels of activity, performance, or achievements. Moreover, we do not assume responsibility for the accuracy and completeness of such forward-looking statements. We are under no duty to update any of the forward-looking statements after the date of this report to conform such statements to actual results.

Overview

Mountain Top Properties, Inc. (the "Company", "we", or "us") was incorporated under the laws of the State of Nevada on November 6, 1990.

Mountain Top Realty, Inc. - a Subsidiary of Mountain Top Properties, Inc. (the "Company", "we", or "us") was incorporated under the laws of the State of Wyoming on February 3, 2023.

Certain statements contained below are forward-looking statements (rather than historical facts) that are subject to risks and uncertainties that could cause actual results to differ materially from those described in the forward-looking statements.

RESULTS OF OPERATIONS

Working Capital

	September 30, 2024	December 31, 2023
Current Assets	\$ 366	\$ 2,500
Fixed Assets	127,943	154,956
Current Liabilities	195,075	129,838
Non-Current Liabilities	70,760	108,354
Working Capital Deficit	\$ (137,526)	\$ (80,736)

Cash Flows

	September 30, 2024	September 30, 2023
Cash Flows from (used in) Operating Activities	\$ 4,634	\$ —
Cash Flows from Investment Activities	—	—
Cash Flows from Financing Activities	2,500	—
Net Decrease in Cash During Period	\$ (2,134)	\$ —

RESULTS OF OPERATIONS (Continued)

For the Three months Ended September 30, 2024 and September 30, 2023

Operating Revenues

We generated revenues of \$145 for the three months ended September 30, 2024 and \$0 for the three months ended September 30, 2023. This income was the result of a lease payment sharing agreement. The Company entered into a Performance Master Lease Agreement on December 10, 2023, signed by Beau Kelley, a previous officer of the Company. The Agreement is between Mountain Top Realty Inc., a subsidiary of Mountain Top Properties Inc. and 317 E Penn Avenue Inc. The Lessor leases to the Lessee the premises of 5.8 acre lot and 225,561 square foot building located at 317 E Penn Avenue Robesonia, PA 19565. The Lessee and Lessor will share in all Profits from the Premises on a fifty-fifty (50/50) basis.

Operating Expenses and Net Loss

Operating expenses for the three months September 30, 2024, were \$13,096 compared with \$2,953 for the three months ended September 30, 2023. The increase in operating expenses consisted of an increase in general and administrative expenses from \$0 for the three months ended September 30, 2023, to \$7,590 the three months September 30, 2024, an increase in professional fees from \$2,953 for the three months ended September 30, 2023, to \$5,506 for the three months ended September 30, 2024. Depreciation was \$0 for the three months ended September 30, 2024 and the three months ended September 30, 2023.

In the three months ended September 30, 2024, the Company recorded a net of loss of \$12,951.

In the year ended December 31, 2023, the Company recorded a net loss of \$556,256.

For the Nine months Ended September 30, 2024 and September 30, 2023

Operating Revenues

We generated revenues of \$145 for the nine months ended September 30, 2024 and \$0 for the nine months ended September 30, 2023. This income was the result of a lease payment sharing agreement. The Company entered into a Performance Master Lease Agreement on December 10, 2023, signed by Beau Kelley, a previous officer of the Company. The Agreement is between Mountain Top Realty Inc., a subsidiary of Mountain Top Properties Inc. and 317 E Penn Avenue Inc. The Lessor leases to the Lessee the premises of 5.8 acre lot and 225,561 square foot building located at 317 E Penn Avenue Robesonia, PA 19565. The Lessee and Lessor will share in all Profits from the Premises on a fifty-fifty (50/50) basis.

Operating Expenses and Net Loss

Operating expenses for the nine months September 30, 2024, were \$59,435 compared with \$14,937 for the nine months ended September 30, 2023. The increase in operating expenses consisted of an increase in general and administrative expenses from \$0 for the nine months ended September 30, 2023, to \$40,129, for the nine months ended September 30, 2024, an increase in professional fees from \$13,986 for the nine months ended September 30, 2023, to \$19,306 for the nine months ended September 30, 2024 and a decrease in depreciation expense from \$951 for the nine months ended September 30, 2023, to \$0 for the nine months ended September 30, 2024.

In the nine months ended September 30, 2024, the Company recorded a net of loss of \$59,290.

In the year ended December 31, 2023, the Company recorded a net loss of \$556,256.

Liquidity and Capital Resources

At September 30, 2024, the Company's cash balance was \$366 , Right to Use - Operating Lease Asset was \$127,943. For total assets of \$128,309. As of September 30, 2024, the Company had total liabilities of \$265,835. As of September 30, 2024, the Company had a working capital deficit of \$145,026.

At December 31, 2023, the Company's cash balance was \$2,500 , Right to Use - Operating Lease Asset was \$154,956. For total assets of \$157,456. As of December 31, 2023, the Company had total liabilities of \$238,192. As of December 31, 2023, the Company had a working capital deficit of \$80,736.

A Lease Agreement was signed in December 2023.

As of December 31, 2023 the company recorded a current lease liability of \$46,602 and a non-current lease liability of \$108,354. As of September 30, 2024 the company recorded a current lease liability of \$49,683 and a non-current lease liability of \$70,760. Amortization on the Right of Use -Operating Lease Asset was \$27,013 and Finance Lease Interest was \$10,487, for the nine months ended September 30, 2024.

Cash flow from Operating Activities

During the nine months ended September 30, 2024, the Company used \$4,634 of cash for operating activities, compared with \$0 in the nine months ended September 30, 2023.

Cash flow from Investing Activities

During the nine months ended September 30, 2024 and September 30, 2023, the Company received \$0 cash from investing activities.

Cash flow from Financing Activities

During the nine months ended September 30, 2024 the Company had \$2,500 in cash received from financing activities, compared with \$0 in the nine months ended September 30, 2023.

Capital Stock

On January 21, 2021, the Company filed a Certificate of Amendment with the Secretary of State of Nevada whereby its authorized shares were changed to 900,000,000, par value \$.0001, consisting of 800,000,000 Common Stock and 100,000,000 Blank Check Preferred Stock. These shares are non-assessable.

On February 9, 2021, the Company filed a Certificate of Designation Preferences and Rights of Series A Convertible Stock with the Secretary of State of Nevada whereby One Hundred Million shares of the Preferred Stock, \$.0001 par value, were be issued in denominations of 1,000 shares or greater. Holder of each Series A Super voting Preferred Stock have Twenty Thousand times the number of votes as shareholders of the Common Stock. On that same day 99,922,000 shares of Series A Preferred Stock was issued to a Related Party, in exchange for a debt conversion of \$18,295 in Related Party Payable.

Common Stock

The company is authorized to issue 800,000,000 shares of common stock, par value of \$.0001 per share. As of December 31, 2023 the Company had 266,775,020 shares of its common stock issued and outstanding. As of September 30, 2024 the Company had 268,325,020 shares of its common stock issued and outstanding.

Common Stock Payable

On October 19, 2023, Mountain Top Properties entered into a Marketing Services Agreement for Stock compensation. Hybrid Financial received 16,666,667 shares of common stock in exchange for marketing services valued at \$498,333. The Company will use them to communicate to the US Financial Community information about the Company.

On December 8, 2023 a Subscription Agreement was entered into by Mountain Top Properties, Inc. and Mark Vargas to invest \$10,000 in consideration for purchasing 1,000,000 shares of Common Stock at the price of \$0.01 per share. This has been recorded as a Stock Payable in the Company.

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On July 29, 2024, the Company issued 300,000 shares of common stock to Tatiana Vargas for a \$3,000 Stock Payable recorded on December 15, 2023.

On August 14, 2024, the Company issued 250,000 shares of common stock to Mark Vargas in exchange for a \$2,500 Stock Payable recorded on March 18, 2024.

Preferred Stock

The Company is authorized to issue 100,000,000 shares of Preferred Stock, par value \$.0001 per share. As of December 31, 2023 and September 30, 2024, the Company had 100,000,000 shares of Series A Preferred Stock issued and outstanding.

Subsequent Developments

The Company evaluated all other events or transactions that occurred after September 30, 2024, through November 14, 2024. The Company determined that it does not have any other subsequent event requiring recording or disclosure in the consolidated financial statements for the period ended September 30, 2024.

Going Concern

We have not attained profitable operations and are dependent upon the continued financial support from our shareholders, the ability to raise equity or debt financing, and the attainment of profitable operations from our future business. These factors raise substantial doubt regarding our ability to continue as a going concern.

Off-Balance Sheet Arrangements

We have no significant off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources that are material to stockholders.

Future Financing

The Company will consider selling securities in the future to fund operations. There is no assurance that we will achieve any additional sales of the equity securities or arrange for debt or other financing to fund our operations and other activities.

Critical Accounting Policies

Our consolidated financial statements and accompanying notes have been prepared in accordance with United States generally accepted accounting principles applied on a consistent basis. The preparation of consolidated financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting periods.

We regularly evaluate the accounting policies and estimates that we use to prepare our consolidated financial statements. A complete summary of these policies is included in the notes to our consolidated financial statements. In general, management's estimates are based on historical experience, on information from third party professionals, and on various other assumptions that are believed to be reasonable under the facts and circumstances. Actual results could differ from those estimates made by management.

Recently Issued Accounting Pronouncements

The Company has implemented all new accounting pronouncements that are in effect. These pronouncements did not have any material impact on the consolidated financial statements unless otherwise disclosed, and the Company does not believe that there are any other new accounting pronouncements that have been issued that might have a material impact on its financial position or results of operations.

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISKS

Market risk is the risk of loss from adverse changes in market prices and rates. The Company's market risk arises primarily from the fact that the area in which we do business is highly competitive and constantly evolving. The market in which we do business is highly competitive and constantly evolving. We face competition from the larger and more established companies, from companies that have greater resources, including but not limited to, more money, and greater ability to expand their markets also cut into our potential customers. Many of our competitors have longer operating histories, significantly greater financial strength, nationwide advertising coverage and other resources that we do not have.

ITEM 4. CONTROLS AND PROCEDURES

Evaluation of Disclosure Controls and Procedures

Based on their evaluation of our disclosure controls and procedures (as defined in Rule 13a-15e under the Securities Exchange Act of 1934 the "Exchange Act"), Anthony Lombardo, our Principal Executive Officer and Principal Financial Officer has concluded that as of the end of the period covered by this quarterly report on Form 10-Q, September 30, 2024, filed on November 13, 2024, that such disclosure controls and procedures were not effective due to the lack of segregation of duties and lack of a formal review process that includes multiple levels of review to ensure that information required to be disclosed by us in reports that we file or submit under the Exchange Act is recorded, processed, summarized and reported within the time periods specified in Securities and Exchange Commission rules and forms because of the identification of a material weakness in our internal control over financial reporting which we view as an integral part of our disclosure controls and procedures. Our management is responsible for establishing and maintaining adequate internal control over financial reporting.

Under the supervision of our Chief Executive Officer, the Company conducted an evaluation of the effectiveness of our internal control over financial reporting as of September 30, 2024 using the criteria established in Internal Control—Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the Company's annual or interim financial statements will not be prevented or detected on a timely basis. In its assessment of the effectiveness of internal control over financial reporting as of September 30, 2024, the Company determined that there were control deficiencies that constituted material weaknesses under COSO and SEC rules are, as described below:

(1) lack of a functioning audit committee and lack of a majority of independent directors on the Company's board of directors, resulting in ineffective oversight in the establishment and monitoring of required internal controls and procedures;

(2) inadequate segregation of duties consistent with control objectives; and (3) insufficient written policies and procedures for accounting and financial reporting with respect to the requirements and application of US GAAP and SEC disclosure requirements. The aforementioned potential material weaknesses were identified by the Company's Chief Financial Officer in connection with the preparation of our financial statements as of September 30, 2024 and communicated the matters to our management and board of directors.

Management is currently evaluating remediation plans for the above control deficiency.

Accordingly, the Company concluded that this control deficiency resulted in a reasonable possibility that a material misstatement of the annual or interim financial statements will not be prevented or detected on a timely basis by the company's internal controls.

As a result of the material weaknesses described above, management has concluded that the Company did not maintain effective internal control over financial reporting as of September 30, 2024 based on criteria established in *Internal Control—Integrated Framework* issued by COSO.

Changes in Internal Control over Financial Reporting

Except as noted above, there have been no changes in our internal control over financial reporting identified in connection with the evaluation required by paragraph (d) of Exchange Act Rules 13a-15 or 15d-15 that occurred during our first quarter that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

PART II. OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS.

None.

ITEM 1A. RISK FACTORS

As a smaller reporting company (as defined in Rule 12b-2 of the Exchange Act), we are not required to provide the information called for by this Item 1A.

ITEM 2. UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS.

None.

ITEM 3. DEFAULTS UPON SENIOR SECURITIES.

None.

ITEM 4. MINE SAFETY DISCLOSURES.

Not applicable.

ITEM 5. OTHER INFORMATION.

None.

Item 6. EXHIBITS

<u>Exhibit 31.1</u>	<u>Certification of the Principal Executive Officer Pursuant to Rule 13A-14(a) of the Securities Exchange Act of 1934, as Adopted Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.</u>
<u>Exhibit 31.2</u>	<u>Certification of the Principal Financial Officer Pursuant to Rule 13A-14(a) of the Securities Exchange Act of 1934, as Adopted Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.</u>
<u>Exhibit 32.1</u>	<u>Certification of the Principal Executive Officer Pursuant to 18 U.S.C. Section 1350 as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.</u>
<u>Exhibit 32.2</u>	<u>Certification of the Principal Financial Officer Pursuant to Rule 13A-14(a) of the Securities Exchange Act of 1934, as Adopted Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.</u>

SIGNATURES

In accordance with the requirements of the Exchange Act, the registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

MOUNTAIN TOP PROPERTIES, INC.

Dated: November 13, 2024

By: /s/ Anthony Lombardo
Anthony Lombardo
Chief Executive Officer, Chief Financial Officer,
Secretary and Director
(Principal Executive Officer)
(Principal Financial Officer)

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

Dated: November 13, 2024

By: /s/ Anthony Lombardo
Anthony Lombardo
Chief Executive Officer, Chief Financial Officer, Secretary
and Director
(Principal Executive Officer)
(Principal Financial Officer)

CERTIFICATION PURSUANT TO RULE 13A-14(a) OF THE SECURITIES
EXCHANGE ACT OF 1934, AS ADOPTED PURSUANT TO SECTION
302 OF THE SARBANES OXLEY ACT OF 2002

I, Anthony Lombardo, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Mountain Top Properties, Inc.;
2. Based on my knowledge, this quarterly report does not contain any untrue statement 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 quarterly report;
3. Based on my knowledge, the consolidated financial statements, and other financial information included in this quarterly report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this quarterly report;
4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of consolidated financial statements for external purposes in accordance with generally accepted accounting principles;
 - (c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - (d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
 - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: November 13, 2024

/s/ Anthony Lombardo

Anthony Lombardo

Certification of Principal Executive Officer
President and Director

CERTIFICATION PURSUANT TO RULE 13A-14(a) OF THE SECURITIES
EXCHANGE ACT OF 1934, AS ADOPTED PURSUANT TO SECTION
302 OF THE SARBANES OXLEY ACT OF 2002

I, Anthony Lombardo, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Mountain Top Properties, Inc.;
2. Based on my knowledge, this quarterly report does not contain any untrue statement 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 quarterly report;
3. Based on my knowledge, the consolidated financial statements, and other financial information included in this quarterly report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this quarterly report;
4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of consolidated financial statements for external purposes in accordance with generally accepted accounting principles;
 - (c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - (d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
 - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: November 13, 2024

/s/ Anthony Lombardo

Anthony Lombardo

Certification of Principal Financial Officer
Secretary and Director

CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of Mountain Top Properties, Inc. (the "Company") on Form 10-Q for the nine months ended September 30, 2024 as filed with the Securities and Exchange Commission on the date hereof (the "report"), I, Anthony Lombardo, Principal Executive Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

1. The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
2. The information contained in this Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated this 13th day of November 2024

/s/ Anthony Lombardo

Anthony Lombardo

Certification of Principal Executive Officer
President and Director

A signed original of this written statement required by Section 906 of the Sarbanes-Oxley Act of 2002 ("Section 906"), or other document authenticating, acknowledging, or otherwise adopting the signature that appears in typed form within the electronic version of this written statement required by Section 906, has been provided to Mountain Top Properties, Inc., and will be retained Mountain Top Properties, Inc. and furnished to the Securities and Exchange Commission or its staff upon request.

CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of Mountain Top Properties, Inc. (the "Company") on Form 10-Q for the nine months ended September 30, 2024 as filed with the Securities and Exchange Commission on the date hereof (the "report"), I, Anthony Lombardo, Principal Financial Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

1. The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
2. The information contained in this Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated this 13th day of November 2024

/s/ Anthony Lombardo

Anthony Lombardo

Certification of Principal Financial Officer
Secretary and Director

A signed original of this written statement required by Section 906 of the Sarbanes-Oxley Act of 2002 ("Section 906"), or other document authenticating, acknowledging, or otherwise adopting the signature that appears in typed form within the electronic version of this written statement required by Section 906, has been provided to Mountain Top Properties, Inc., and will be retained Mountain Top Properties, Inc. and furnished to the Securities and Exchange Commission or its staff upon request.