

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

Xcelerate, Inc (f/k/a Union Dental Holdings, Inc.)

**110 Renaissance Circle
Mauldin, SC 29662
864-228-2222
www.newudhi.com
mfo@frgi.net
SIC Code : 8041**

**Quarterly Report
For the Period Ending: March 31, 2021 (the
“Reporting Period”)**

As of March 31, 2021, the number of shares outstanding of our Common Stock was:

251,321,432

As of December 31, 2020, the number of shares outstanding of our Common Stock was:

251,321,432

As of December 31, 2020, the number of shares outstanding of our Common Stock was:

251,321,432

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933 and Rule 12b-2 of the Exchange Act of 1934):

Yes: No:

Indicate by check mark whether the company’s shell status has changed since the previous reporting period:

Yes: No:

Indicate by check mark whether a Change in Control¹ of the company has occurred over this reporting period:

¹ “Change in Control” shall mean any events resulting in:

(i) Any “person” (as such term is used in Sections 13(d) and 14(d) of the Exchange Act) becoming the “beneficial owner” (as defined in Rule 13d-3 of the Exchange Act), directly or indirectly, of securities of the Company representing fifty percent (50%) or more of the total voting power represented by the Company’s then outstanding voting securities;

(ii) The consummation of the sale or disposition by the Company of all or substantially all of the Company’s assets;

(iii) A change in the composition of the Board occurring within a two (2)-year period, as a result of which fewer than a majority of the directors are directors immediately prior to such change; or

(iv) The consummation of a merger or consolidation of the Company with any other corporation, other than a merger or consolidation which would result in the voting securities of the Company outstanding immediately prior thereto continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity or its parent) at least fifty percent (50%) of the total voting power represented by the voting securities of the Company or such surviving entity or its parent outstanding immediately after such merger or consolidation.

Yes: No:

1) Name and address(es) of the issuer and its predecessors (if any)

In answering this item, provide the current name of the issuer any names used by predecessor entities, along with the dates of the name changes.

Xcelerate Inc. (the "Company") f/k/a Union Dental Holdings, Inc., is a Florida corporation that formerly conducted business from its headquarters in Ft. Lauderdale, Florida. The Company's current address is 110 Renaissance Circle, Mauldin, SC 29662

The Company was incorporated on November 26, 1996. On December 27, 2004, the Company entered into a Share Exchange and Reorganization Agreement ("Reorganization") with both Union Dental Corp. ("UDC"), a Florida corporation, and Direct Dental Services, Inc. ("DDS"), a Florida corporation, whereby UDC and DDS became wholly-owned subsidiaries of the Company in exchange for an aggregate of 17,500,000 shares of its common stock and 1,000,000 shares of its preferred stock issued to Dr. George Green, with each share of preferred stock providing voting rights equal to 15 shares of the Company's common stock. Also, the Company agreed to recognize the 3,452,250 issued and outstanding options to purchase UDC common stock as options to purchase the Company's common stock. Pursuant to the Reorganization Agreement, 22,287,977 shares of the Company's common stock were canceled. As a result, UDC's and DDS's former stockholders became the Company's majority stockholders with the Company's former shareholders retaining 10,000,000 shares of common stock.

The state of incorporation or registration of the issuer and of each of its predecessors (if any) during the past five years; Please also include the issuer's current standing in its state of incorporation (e.g. active, default, inactive):

Florida, current

Describe any trading suspension orders issued by the SEC concerning the issuer or its predecessors since inception:

None.

List any stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization either currently anticipated or that occurred within the past 12 months:

None

The address(es) of the issuer's principal executive office:

110 Renaissance Circle
Mauldin, SC 29662

The address(es) of the issuer's principal place of business:

Check box if principal executive office and principal place of business are the same address:

Has the issuer or any of its predecessors been in bankruptcy, receivership, or any similar proceeding in the past five years?

Yes: No:

If this issuer or any of its predecessors have been the subject of such proceedings, please provide additional details in the space below:

2) Security Information

Trading symbol: XCRT
Exact title and class of securities outstanding: Common Stock
CUSIP: 98401T10 5
Par or stated value: \$0.0001

Total shares authorized: 1,000,000,000 as of date: April 18, 2021
Total shares outstanding: 304,321,432 as of date: April 18, 2021
Number of shares in the Public Float²: 103,062,566 as of date: April 18, 2021
Total number of shareholders of record: 466 as of date: April 18, 2021

All additional class(es) of publicly traded securities (if any):

Trading symbol: _____
Exact title and class of securities outstanding: _____
CUSIP: _____
Par or stated value: _____
Total shares authorized: _____ as of date: _____
Total shares outstanding: _____ as of date: _____

Transfer Agent

Name: Issuer Direct Corporation
Phone: 801.272.9294 x 711
Email: Julie.Felix@issuerdirect.com
Address: 1981 Murray Holladay Road, Suite 100, SLC UT, 84117

Is the Transfer Agent registered under the Exchange Act?³ Yes: No:

3) Issuance History

The goal of this section is to provide disclosure with respect to each event that resulted in any direct changes to the total shares outstanding of any class of the issuer's securities **in the past two completed fiscal years and any subsequent interim period.**

Disclosure under this item shall include, in chronological order, all offerings and issuances of securities, including debt convertible into equity securities, whether private or public, and all shares, or any other securities or options to acquire such securities, issued for services. Using the tabular format below, please describe these events.

A. Changes to the Number of Outstanding Shares

Check this box to indicate there were no changes to the number of outstanding shares within the past two completed fiscal years and any subsequent periods:

² "Public Float" shall mean the total number of unrestricted shares not held directly or indirectly by an officer, director, any person who is the beneficial owner of more than 10 percent of the total shares outstanding (a "control person"), or any affiliates thereof, or any immediate family members of officers, directors and control persons.

³ To be included in the Pink Current Information tier, the transfer agent must be registered under the Exchange Act.

Shares Outstanding as of Second Most Recent Fiscal Year End:			*Right-click the rows below and select "Insert" to add rows as needed.						
12/31/2019 <u>Opening Balance</u> Common:248,321,432 Preferred: 120.000									
Date of Transaction	Transaction type (e.g. new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at issuance	Were the shares issued at a discount to market price at the time of issuance? (Yes/No)	Individual/ Entity Shares were issued to (entities must have individual with voting / investment control disclosed).	Reason for share issuance (e.g. for cash or debt conversion) -OR- Nature of Services Provided	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.
9/21/2020	New Issue	100,000	Common	\$0.0001	Yes	Transmedia Group -Control person Thomas Madden	Public relations	Restricted	N/A
9/21/2020	New Issue	2,900,000	Common	\$0.0001	Yes	Investor Network, LLC control person Russell Elbaum	Investor relations	Restricted	N/A
2/01/2021	(Prior Issuance)	(8,000,000) cancellation	Preferred	\$0.0001	No	Michael O'Shea	Share cancellation and new issuance of a different class of preferred stock	N/A	N/A
2/1/2021	New issue	120,000	Preferred	\$0.0001	Yes	Michael O'Shea	To replace share cancellation	Restricted	N/A
Shares Outstanding on Date of This Report: <u>Ending Balance:</u> Date 3/31/21 Common:251,321,432 Preferred: 120,000									

Example: A company with a fiscal year end of December 31st, in addressing this item for its quarter ended September 30, 2020, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2018 through September 30, 2020 pursuant to the tabular format above.

Use the space below to provide any additional details, including footnotes to the table above:

B. Debt Securities, Including Promissory and Convertible Notes

Use the chart and additional space below to list and describe all outstanding promissory notes, convertible notes, convertible debentures, or any other debt instruments that may be converted into a class of the issuer's equity securities.

Check this box if there are no outstanding promissory, convertible notes or debt arrangements:

Date of Note Issuance	Outstanding Balance (\$)	Principal Amount at Issuance (\$)	Interest Accrued (\$)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g. Loan, Services, etc.)
_____	_____	_____	_____	_____	_____	_____	_____

_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____

Use the space below to provide any additional details, including footnotes to the table above:

4) Financial Statements

A. The following financial statements were prepared in accordance with:

- U.S. GAAP
- IFRS

B. The financial statements for this reporting period were prepared by (name of individual)⁴:

Name: David Natan
 Title: Outsourced Financial Services
 Relationship to Issuer: None -Independent

Provide the financial statements described below for the most recent fiscal year or quarter. For the initial disclosure statement (qualifying for Pink Current Information for the first time) please provide reports for the two previous fiscal years and any subsequent interim periods.

- C. Balance sheet;
- D. Statement of income;
- E. Statement of cash flows;
- F. Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
- G. Financial notes; and
- H. Audit letter, if audited

You may either (i) attach/append the financial statements to this disclosure statement or (ii) file the financial statements through OTCIQ as a separate report using the appropriate report name for the applicable period end. ("Annual Report," "Quarterly Report" or "Interim Report").

If you choose to publish the financial statements in a separate report as described above, you must state in the accompanying disclosure statement that such financial statements are incorporated by reference. You may reference the document(s) containing the required financial statements by indicating the document name, period end date, and the date that it was posted to OTCIQ in the field below. Financial Statements must be compiled in one document.

Financial statement information is considered current until the due date for the subsequent report (as set forth in the qualifications section above). To remain qualified for Current Information, a company must post its Annual Report within 90 days from its fiscal year-end date and Quarterly Reports within 45 days of each fiscal quarter-end date.

⁴ The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS by persons with sufficient financial skills.

5) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations. In answering this item, please include the following:

A. Summarize the issuer's business operations (If the issuer does not have current operations, state "no operations")

No operations

B. Please list any subsidiaries, parents, or affiliated companies.

None

C. Describe the issuers' principal products or services.

The Company has no products.

6) Issuer's Facilities

The goal of this section is to provide a potential investor with a clear understanding of all assets, properties or facilities owned, used, or leased by the issuer and the extent in which the facilities are utilized.

In responding to this item, please clearly describe the assets, properties, or facilities of the issuer, give the location of the principal plants and other property of the issuer and describe the condition of the properties. If the issuer does not have complete ownership or control of the property (for example, if others also own the property or if there is a mortgage on the property), describe the limitations on the ownership.

If the issuer leases any assets, properties or facilities, clearly describe them as above and the terms of their leases.

The Company currently is being granted office space at no cost at the offices of its CEO, 110 Renaissance Circle Mauldin, SC 29662

7) Company Insiders (Officers, Directors, and Control Persons)

The goal of this section is to provide an investor with a clear understanding of the identity of all the persons or entities that are involved in managing, controlling or advising the operations, business development and disclosure of the issuer, as well as the identity of any significant or beneficial shareholders.

Using the tabular format below, please provide information, as of the period end date of this report, regarding any person or entity owning 5% or more of any class of the issuer's securities, as well as any officer, and any director of the company, or any person that performs a similar function, regardless of the number of shares they own. **If any insiders listed are corporate shareholders or entities, provide the name and address of the person(s) beneficially owning or controlling such corporate shareholders, or the name and contact information (City, State) of an individual representing the corporation or entity in the note section.**

****This information provided below is as of March 29, 2021.

Name of Officer/Director or Control Person	Affiliation with Company (e.g. Officer Title /Director/Owner of more than 5%)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Note

Michael O'Shea	Chairman, CEO and CFO	Simpsonville, SC	77,680,780	Common shares	31.3%	Includes 24,062,500 shares owned by Kenmare Holdings LLC, a company owned by Mr. O'Shea's wife
Michael O'Shea	Chairman, CEO and CFO	Simpsonville, SC	120,000	Series B Preferred	100%	Each share of Series B Preferred Stock is entitled to 1,000 votes on all matters submitted to the Company's shareholders
Steven Gravely	Director	Pickens, SC	4,000,000	Common	1.6%	
Jason Householder	Director	Charlotte, NC	4,000,000	Common	1.6%	
Clifford Theisen	Owner of more than 5%	Greenville, SC	14,000,000	Common	5.8%	

8) Legal/Disciplinary History

A. Please identify whether any of the persons or entities listed above have, in the past 10 years, 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);

None

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;

None

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

None

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.

None

B. Describe briefly any material pending legal proceedings, other than ordinary routine litigation incidental to the business, to which the issuer or any of its subsidiaries is a party or of which any of their property is the subject. Include the name of the court or agency in which the proceedings are pending, the date instituted, the principal parties thereto, a description of the factual basis alleged to underlie the proceeding and the relief sought. Include similar information as to any such proceedings known to be contemplated by governmental authorities.

None

9) Third Party Providers

Please provide the name, address, telephone number and email address of each of the following outside providers:

Securities Counsel

Name: Andrew Telsey, Esq.
Firm: Andrew I. Telsey, PC
Address 1: 6198 S. Moline Ct.
Address 2: Englewood, Colorado 80111
Phone: 303-768-9221
Email: andrew@telseylaw.com

Accountant Outsourced

Name: David Natan
Firm: Natan & Associates, LLC.
Address 1: 6720 NW 74th Court
Address 2: Parkland, Florida 33067
Phone: 786-412-6085
Email: dn474747@aol.com

Investor Relations None

Name: _____
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

Other Service Providers

Provide the name of any other service provider(s) that **that assisted, advised, prepared or provided information with respect to this disclosure statement**. This includes counsel, broker-dealer(s), advisor(s) or consultant(s) or provided assistance or services to the issuer during the reporting period.

Name: _____
Firm: _____
Nature of Services: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

10) Issuer Certification

Principal Executive Officer:

The issuer shall include certifications by the chief executive officer and chief financial officer of the issuer (or any other persons with different titles but having the same responsibilities) in each Quarterly Report or Annual Report.

The certifications shall follow the format below:

I, Michael O'Shea certify that:

1. I have reviewed this Quarterly Disclosure Statement of Xcelerate Inc.;
2. Based on my knowledge, this disclosure statement 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 disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

April 22, 2021

/s/Michael O'Shea

Michael O'Shea
Chief Executive Officer

Principal Financial Officer:

I, Michael O'Shea certify that:

1. I have reviewed this Quarterly Disclosure Statement of Xcelerate, Inc.
2. Based on my knowledge, this disclosure statement 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 disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

April 22, 2021

/s/ Michael O'Shea

Michael O'Shea
Chief Financial Officer

**QUARTERLY
REPORT
XCELERATE, INC.
f/k/a
UNION DENTAL HOLDINGS, INC.
March 31, 2021
(UNAUDITED)**

XCELERATE, INC.

CONSOLIDATED BALANCE SHEETS

(Unaudited)

**March 31,
2021**

**December 31,
2020**

ASSETS

Current assets

Total Assets

\$ - \$ -

LIABILITIES & STOCKHOLDERS' DEFICIT

Current liabilities

Notes payable related parties

\$ 24,988 \$ 19,645

Total liabilities

24,988 19,645

Commitments and contingencies

- -

Shareholders' Equity

Series A Preferred stock, par value \$0.0001, -0- shares authorized; -0- and 8,000,000 shares issued and outstanding as of March 31, 2021 and December 31, 2020, respectively

800

Series B Preferred stock, par value \$0.0001, 25,000,000 shares authorized; 120,000 and -0- shares issued and outstanding as of March 31, 2021 and December 31, 2020, respectively

12

Common stock, par value \$0.0001, 300,000,000 shares authorized; 251,321,432 and 248,321,432 shares issued and outstanding as December 31, 2019 and 2018, respectively

25,132 25,132

Additional paid in capital

5,901,045 5,900,257

Accumulated deficit

(5,951,177) (5,945,834)

Total Stockholders' (Deficit)

(24,988) (19,645)

Total Liabilities and Stockholders' (Equity)

\$ - \$ -

The accompanying notes are an integral part of these financial statements.

XCELERATE, INC.
CONSOLIDATED STATEMENTS OF OPERATIONS
(Unaudited)

	Three months ended March 31, 2021	Three months ended March 31, 2020
Revenue	\$ -	\$ -
Operating Expenses:		
General and administrative expenses	5,343	
Professional fees		
Total operating expenses	5,343	-
(Loss) from operations	(5,343)	-
Other income (expense)	-	-
Income (loss) before provision for income taxes	(5,343)	-
Provision for income taxes	-	-
Net (Loss)	\$ (5,343)	\$ -
Basic and diluted earnings(loss) per common share	\$ -	\$ -
Weighted average number of shares outstanding	251,321,432	248,321,432
The accompanying notes are an integral part of these financial statements.		

XCELERATE, INC.
CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY
(Unaudited)

	Preferred Stock Series A		Preferred Stock Series B		Common Stock		Additional Paid-in Capital	Retained Earnings (Deficit)	Total Stockholders' Equity
	Shares	Value	Shares	Value	Shares	Value			
	Balance, December 31, 2019	8,000,000	\$ 800	8,000,000	\$ 800	248,321,432			
Net loss								-	-
Balance, March 31, 2020	8,000,000	\$ 800	8,000,000	\$ 800	248,321,432	\$ 24,832	\$ 5,825,557	\$ (5,851,189)	\$ -
	Preferred Stock		Preferred Stock		Common Stock		Additional Paid-in Capital	Retained Earnings (Deficit)	Total Stockholders' Equity
	Shares	Value	Shares	Value	Shares	Value			
	Balance, December 31, 2020	8,000,000	\$ 800	-	\$ -	251,321,432			
Cancellation of Series A Preferred	(8,000,000)	(800)					800		-
Issuance of Series B Preferred			120,000	12			(12)		
Net loss								(5,343)	(5,343)
Balance, March 31, 2021	-	\$ -	120,000	\$ 12	251,321,432	\$ 25,132	\$ 5,901,045	\$ (5,951,177)	\$ (24,988)

The accompanying notes are an integral part of the financial statements.

XCELERATE, INC.
CONSOLIDATED STATEMENTS OF CASH FLOWS
(Unaudited)

	Three months ended March 31, 2021	Three months ended March 31, 2020
Cash Flows From Operating Activities:		
Net income (loss)	\$ (5,343)	\$ -
Net cash provided by (used for) operating activities	(5,343)	-
Cash Flows From Financing Activities:		
Proceeds from related party loans	5,343	-
Net cash provided by (used for) financing activities	5,343	-
Net Increase (Decrease) In Cash	-	-
Cash At The Beginning Of The Period	-	-
Cash At The End Of The Period	<u>\$ -</u>	<u>\$ -</u>
Non-cash investing and financing activities:	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

XCELERATE, INC.
NOTES TO UNAUDITED FINANCIAL STATEMENTS
FOR THE THREE MONTHS ENDED MARCH 31, 2021
AND 2020

NOTE 1 – ORGANIZATION AND DESCRIPTION OF BUSINESS

Xcelerate Inc. (the “Company”) f/k/a Union Dental Holdings, Inc. is a Florida corporation that formerly conducted business from its headquarters in Ft. Lauderdale, Florida. The Company was incorporated on November 26, 1996. On December 27, 2004, the Company entered into a Share Exchange and Reorganization Agreement (“Reorganization”) with both Union Dental Corp. (“UDC”), a Florida corporation, and Direct Dental Services, Inc. (“DDS”), a Florida corporation, whereby UDC and DDS became wholly-owned subsidiaries of the Company in exchange for an aggregate of 17,500,000 shares of its common stock and 1,000,000 shares of its preferred stock issued to Dr. George Green with each share of preferred stock providing voting rights equal to 15 shares of the Company's common stock. Also, the Company agreed to recognize the 3,452,250 issued and outstanding options to purchase UDC common stock as options to purchase the Company's common stock. Pursuant to the Reorganization Agreement, 22,287,977 shares of the Company's common stock were canceled. As a result, UDC's and DDS's former stockholders became the Company's majority stockholders with the Company's former shareholders retaining 10,000,000 shares of common stock.

On August 12, 2015, the Company filed for “An Assignment of Assets for the Benefit of Creditors under Florida Statue 727. The Company was never able to restructure itself.

The Company’s year-end is December 31.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements have been prepared in accordance with the Financial Accounting Standards Board (“FASB”) “FASB Accounting Standard Codification™” (the “Codification”) which is the source of authoritative accounting principles recognized by the FASB to be applied by nongovernmental entities in the preparation of financial statements in conformity with generally accepted accounting principles (“GAAP”) in the United States.

Going Concern

The accompanying financial statements have been prepared assuming the Company will continue as a going concern, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business for the twelve months following the date of these financial statements. As of March 31, 2021, the Company had no cash and an accumulated deficit of \$5,951,177.

Because the Company does not expect that existing operational cash flow will be sufficient to fund presently anticipated operations, this raises substantial doubt about the Company's ability to continue as a going concern. Therefore, the Company will need to raise additional funds and is currently exploring alternative sources of financing. Historically, the Company raised capital through private placements, to finance working capital needs and may attempt to raise capital through the sale of common stock or other securities and obtaining some short-term loans. The Company will be required to continue to do so until its operations become profitable. Also, the Company has, in the past, paid for consulting services with its common stock to maximize working capital, and intends to continue this practice where feasible.

Use of Estimates

The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect the reported amounts of liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The most significant estimates relate to income taxes and contingencies. The Company bases its estimates on historical experience, known or expected trends, and various other assumptions that are believed to be reasonable given the quality of information available as of the date of these financial statements. The results of these assumptions provide the basis for making estimates about the carrying amounts of assets and liabilities that are not readily apparent from other sources. Actual results could differ from these estimates.

Cash and cash equivalents

The Company considers all highly liquid temporary cash investments with an original maturity of three months or less to be cash equivalents. On March 31, 2021, and December 31, 2020, the Company's cash equivalents totaled \$-0- and \$-0- respectively.

Income taxes

The Company accounts for income taxes under FASB ASC 740, "Accounting for Income Taxes". Under FASB ASC 740, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. Under FASB ASC 740, the effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. FASB ASC 740-10-05, "Accounting for Uncertainty in Income Taxes" prescribes a recognition threshold and a measurement attribute for the financial statement recognition and measurement of tax positions taken or expected to be taken in a tax return. For those benefits to be recognized, a tax position must be more-likely-than-not to be sustained upon examination by taxing authorities.

The amount recognized is measured as the largest amount of benefit that is greater than 50 percent likely of being realized upon ultimate settlement. The Company assesses the validity of its conclusions regarding uncertain tax positions quarterly to determine if facts or circumstances have arisen that might cause it to change its judgment regarding the likelihood of a tax position's sustainability under audit.

Net Loss per Share

Net loss per common share is computed by dividing net loss by the weighted average common shares outstanding during the period as defined by Financial Accounting Standards, ASC Topic 260, "Earnings per Share." Basic earnings per common share ("EPS") calculations are determined by dividing net income by the weighted average number of shares of common stock outstanding during the year. Diluted earnings per common share calculations are determined by dividing net income by the weighted average number of common shares and dilutive common share equivalents outstanding.

Recent Accounting Pronouncements

There are no recent accounting pronouncements that impact the Company's operations.

NOTE 3 – EQUITY

Common Stock

The Company has authorized 300,000,000 shares of \$0.0001 par value, Common Stock. As of March 31, 2021, and December 31, 2020, there were 251,321,432 and 248,321,432 shares of Common Stock issued and outstanding, respectively.

Preferred Stock

The Company has authorized 25,000,000 shares of Preferred Stock, par value \$0.0001 per share.

As a result of issues raised by OTC Markets, in February 2021, the Company and Mr. O'Shea mutually agreed to redeem all of the Company's issued and outstanding Series A Preferred Shares back to the Company. Also in February 2021, the Company's Board of Directors authorized the creation of Series B Preferred Shares and issued an aggregate of 120,000 of these Series B Preferred Shares to Mr. O'Shea in consideration for his agreement to redeem the Series A Preferred Shares. Each Share of Series B Preferred Stock is entitled to 1,000 votes on all matters submitted to the Company's shareholders. They are not convertible into shares of the Company's Common Stock.

As of March 31, 2021 and December 31, 2020, respectively, there were 120,000 and -0- preferred shares outstanding,

NOTE 4 – COMMITMENTS AND CONTINGENCIES

The Company did not have any contractual commitments as of March 31, 2021, and December 31, 2020.

NOTE 5 – SUBSEQUENT EVENTS

In accordance with FASB ASC 855-10, *Subsequent Events*, the Company has analyzed its operations subsequent to March 31, 2021 to the date these condensed consolidated financial statements were issued, and has determined that it does not have any material subsequent events to disclose in these condensed consolidated financial statements.