

INSCOR, INC.
COMPANY INFORMATION AND DISCLOSURE STATEMENT
ANNUAL REPORT

Item I: The exact name of the issuer and the address of the issuer's principal executive offices.

Inscor, Inc.
1057 Whitney Ranch Drive., Suite 300
Henderson, NV 89014
Phone: (702) 248-6901
Fax: (702) 893-2725

Email: rkrabbeler@cfsccompanies.net

Item II -Jurisdiction and date of the incorporation.

Articles of Incorporation filed in Nevada on February 29, 1996 under the name of Advanced Definition Systems, Inc.

Articles of Merger and name changed filed merging October 26, 2004, with Mobile Wireless Security, Inc. being the surviving entity.

Amendment was filed and name changed to Hightowers Petroleum Holdings Ltd. on May 21, 2006.

Amendment was filed and name changed to International Oil & Gas Holdings Corp. on July 12, 2006.

Amendment was filed and name changed to Inscor, Inc. on May 3, 2011.

Part B Share Structure

Item III -The exact title and class of securities outstanding.

Common Stock - Cusip #45778U 108

Trading symbol: IOGA

Preferred Stock – The Company has no preferred stock authorized

Item IV -Par or stated value and description of the security.

A. Par or Stated Value.

Common Stock – Par Value \$0.0001

B. Common or Preferred Stock.

1. For common equity, describe any dividend, voting and preemption rights.

Our common shares have no associated dividend or pre-emptive rights. Common shares have one vote per share on all shareholder matters.

2. Describe any other material rights of common or preferred stockholders.

There are no other material rights of the common stockholders.

3. Describe any provision in issuer's charter or by-laws that would delay, defer or prevent a change in control of the issuer.

There are no provisions in our charter or bylaws that would delay or prevent a change in control.

Item V -The number of shares or total amount of the securities outstanding for each class of securities authorized.

In answering this item, provide the information below for each class of securities authorized. Please provide this information (i) as of the end of the issuer's most recent fiscal quarter and (ii) as of the end of the issuer's last two fiscal years.

Date	# Shares Authorized	# Shares Outstanding	Shares in the Float	# of Beneficial Shareholders	# of Shareholders of Record
Common:					
12/31/12	1,000,000,000	265,258,554	105,988,471	5	380
12/31/11	1,000,000,000	263,758,554	105,988,405	5	392
12/31/10	1,000,000,000	207,058,554	4,288,295	3	455

Item VI: Summary of the exact title and class of securities outstanding.

Security Symbol:	IOGA
CUSIP Number:	45778U 108
Classes:	Common Stock
Authorized:	1,000,000,000
Outstanding:	265,258,554
Shareholders of Record:	357
Public Float:	105,988,471
Classes:	Preferred Stock
Authorized:	-0-
Outstanding:	-0-

Part C Business Information

Item VII- Name and Address of Transfer Agent

Jason M. Bogutski, President Signature Stock Transfer, Inc.

2632 Coachlight Court

Plano, TX 75093

Phone: (972) 612-4120

Fax: (972) 612-4122

email: signaturestocktransfer@msn.com

Our transfer agent is registered under the Exchange Act, and is regulated by the Securities and Exchange Commission.

Item: VIII - Nature of the business

Inscor, Inc. is a C Corporation incorporated in May 2003. The Fiscal Year ends on December 31. There has never been a filing in bankruptcy, receivership The issuer is not now nor has it ever been a shell company. There is no pending or threatened legal action. There have not been any defaults on any notes, loans, leases or other obligations. There has not been any change in control or issuance of more than 10% of any class of securities in the past two years. The company's stock has never been delisted by any securities exchange or by the OTC Bulletin Board. Since inception, there has been no reverse or forward splits of the company's stock, stock dividend, recapitalization, reorganization, or spin off. The company has been in continuous operations since inception.

B. Business Description:

Primary SIC – 6411

Secondary SIC - 6311

On May 3, 2011, the company acquired Inscor, Inc. and changed its name from International Oil & Gas Holding Corp. The acquisition did not result in a change in control. On July 12, 2006, the company changed its name from Hightowers Petroleum Holdings Ltd. to International Oil & Gas Holding Corp. On May 21, 2006, the company changed its name from Mobile Wireless Security, Inc. and on October 26, 2004, the company changed its name from Advanced Definition Systems, Inc. None of these name changes resulted from a merger or change in control.

Item IX: Management's Discussion and Analysis or Plan of Operation.

INSCOR, Inc. specializes in providing significant funding solutions utilizing high cash- value life insurance contracts combined with low-cost financing. The Company's solutions are tailored to

municipalities, other government entities and corporations, as a low-cost solution to funding retiree and other employee benefits. In addition, INSCOR markets a variation of the plan to affluent individuals as well.

Today, many retiree health care and Other Post-Employment Benefits (OPEB) plans, especially those run by governmental entities, remain largely unfunded, due to the financial crisis. In the past, accounting rules enabled municipalities to use "pay as you go" accounting. However, with the advent of GASB 45 accounting rules, it has been revealed that unfunded liabilities are in excess of \$1.5 trillion, among the 67,000 state, and local governments, and agencies.

Unfortunately, this situation leaves governments in a major bind as there are no real, practical and low-cost, existing options to fund these liabilities. After all, cities and counties have had their ratings slashed, budgets cut to the bone and some have even filed for bankruptcy protection. As a result, attempts to raise taxes, further cuts in spending in already reduced budgets, or floating bonds are non-starters.

Separately, the current financial morass has led to many stories in the press regarding the financial difficulties of entertainers and professional athletes. These stories highlight the need for affluent individuals seeking solutions for estate planning or funding cash flow needs to engage in innovative strategies today, even if one is not in financial distress.

The FIT OPEB Model

Management has spent more than 2 years educating and marketing its *FIT OPEB* solution to governmental leaders across the country. With so many municipalities in distress, INSCOR has elected to focus its energies on higher rated (by Moody's, S&P and Fitch ratings services) municipalities, as these entities can enjoy the greatest benefit and INSCOR's execution capabilities are highest.

The innovative Financed Insurance Trust OPEB plan, or *FIT OPEB* plan, is a customizable solution which combines the procurement of specifically designed life insurance on active employees using funds borrowed from the financial sector or bond issuance and secured by the insurance policies themselves.

Life insurance, which in large measure has been successfully used by corporations and banks for years, is modeled in coordination with the financing to provide an income stream from policy proceeds of predictable employee mortality and yearly distributions from policy cash values. As a result, a *FIT OPEB* plan can provide a cash stream to help support yearly cash flow obligations, plus fund future cash flow and OPEB liabilities with reduced spending increases or tax increases with fewer cuts in benefits.

Premium Matching variation of the FIT strategy

For those entities that want the benefits of a FIT OPEB plan, but wish to avoid incurring the additional debt that is reflected on balance sheets, Premium Matching is a solution. Prearranged lending terms are in place with banks to make low-interest loans to a third party trust instead of loaning to the municipality. Every \$1.00 paid by the municipality toward the life insurance is matched by an additional \$2.70 (approximate amount) into the life insurance from the trust spread-out over 10 years. The trust carries, administers and eventually retires the loan using a portion of the increased cash growth in the policies from the additional matching funds. As result, cash flow potential is nearly doubled versus plans that employ no financing.

It should be noted that with interest rates at historical lows, highly rated municipalities that implement the *FIT* strategies now are also able to benefit from incredibly low initial costs.

As part of the marketing and execution of INSCOR's *FIT OPEB* plan, the Company engaged Actuarial Risk Management, Ltd ("ARM") to conduct independent, comparative, actuarial analysis of its flagship solution, FIT OPEB. With the tools and evaluation services provided by ARM, government officials can avail themselves with critical, independent insight into the benefits of

implementing a FIT OPEB strategy. In addition, INSCOR anticipates that the resulting analysis will go beyond just providing independent verification supporting governmental use of *FIT OPEB* plans. Analysis also provides governments with back-tested comparisons of other options and information helpful in making informed decisions.

The FIT Plan and Premium Matching variations for Business Owners, Professionals, Key Executives and affluent individuals

The FIT Plan and Premium Matching financing variations apply especially well within this market. The plans gain additional leverage from the inherent tax benefits of life insurance— tax deferred cash accumulation and tax-free distributions that can be especially meaningful to successful businesses and professionals. The strategies again use a combination of favorable financing terms and innovative uses of specific life insurance products and trusts - all of which result in minimum levels of out-of-pocket costs in producing the potential for significant cash flow opportunities.

On the financing side, INSCOR management has significant capabilities and relationships in which to execute financing for municipalities, corporations, professionals and affluent individuals. It should be noted that premium financing loans are considered among the safest in the industry since they are backed by the guaranteed liquidity of life insurance cash values and the strength and reputation of the life insurance companies. The security of these loans, when coupled with the current low interest rate environment, results in lending terms that are extremely favorable. Loan rates are typically LIBOR plus 1.5-2%, depending on plan design, the cash value of the life insurance provides the bulk, if not all, of the collateral on the loan.

Item X - Facilities.

Corporate offices are located at 1057 Whitney Ranch Drive, Suite 300, Henderson Nevada 89014

Part D -Management and Control Structure

Item XI - The name of the chief executive officer, members of the board of directors, as well as control persons

A. Officers and Directors

Title: Chairman

Name: Keith McAllister

Business Address: 1057 Whitney Ranch Drive, Suite 300, Henderson, Nevada 89014

Telephone #: (702) 248-6901

Employment History: Mr. McAllister has an impressive history of successful ventures. Before founding International Oil & Gas Holding Corp., Mr. McAllister most recently co-founded Mobile Wireless Security (MWLS"), which offered wireless streaming video security solutions. Prior to that he was president of Entertainment Direct TV, which was acquired by Broadband Wireless International Corporation, where he served as co-Chairman and CEO. Mr. McAllister was CEO of Dudley Bernichi Diamonds in Cape Town, South Africa, exporting investment grade diamonds from South Africa to

North America from 1998 through 2000. Mr. McAllister developed his international business experience as a restaurateur and nightclub owner of five properties in Detroit, Toronto and Cape Town. Mr. McAllister attended the University of Wisconsin.

Compensation: \$1,000 per year

Number of issuer's shares owned: Common Shares 120,023,651

Title: Chief Executive Officer and Director

Name: Richard Doerr,.

Business Address: 1057 Whitney Ranch Drive, Suite 300, Henderson, Nevada 89014

Telephone #: (702) 248-6901

Employment History: Prior to joining INSCOR, Mr. Doerr has served as a partner and managing member of CPS Nevada Insurance Services, a highly regarded and successful national brokerage. Mr. Doerr's experience included thirteen years as regional brokerage manager for CNALife Insurance Companies and general agency owner for several top insurance companies dating back to the 1984. Mr. Doerr's focus over the past few years relative to the formation of INSCOR has been the development of strategic partnerships and relationships with professionals and financial institutions in the creation of financing insurance strategies. Specifically, these strategies include liquidity and funding solutions for high net-worth clients, corporations and municipalities.

Compensation: \$1,000 per year

Number of issuer's shares owned: Common Shares 25,000,000

Title: President & Director

Full Name: Richard Krabbeler

Business Address: 1057 Whitney Ranch Drive, Suite 300, Henderson, Nevada 89014

Telephone # (702) 248-6901

Mr. Krabbeler has significant agency building experience as a sales Manager with the Equitable in the 1980's and later as manager of Mutual of Omaha's largest and most successful sales organization. Mr. Krabbeler's focus in successful business development with CPS will continue as President of INSCOR. In addition, he is working education and marketing of INSCOR's *FIT* programs.

Compensation: \$1,000 per year

Number of issuer's shares owned: Common Shares 25,000,000

Full Name: Ronkids Family LTD Partnership

Contact: Dr. Ron Shade

Business Address: 7310 S Westmoreland Road, Dallas, Texas 75237

Number of issuer's shares owned: Common Shares 25,000,000

B. Legal/Disciplinary History.

None of our officers or directors have been the subject of a conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses);

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; 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; 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.

C. Disclosure of Family Relationships.

There are no family relationships among and between our directors, officers or beneficial owners of more than five percent (5%) of the any class of our equity securities.

D. Disclosure of Related Party Transactions.

There are no related party transactions.

E. Disclosure of Conflicts of Interest.

We are unaware of any conflicts of interest with any of our officers, directors of owners of more than five percent of our equity securities.

Item XII - Financial information for the issuer's most recent fiscal period.

See attached Statements and notes

Item XIII - Beneficial Owners.

Principal Stockholder's Name	Number of Shares Owned	Percentage
Keith McAllister	120,023,651	45%
Richard Doerr	25,000,000	9%
Richard Krabbeler	25,000,000	9%
Ronkids Family LTD Partnership	25,000,000	9%

Item XIV - The name address, telephone number, and email address of each of the following outside providers.

1. Investment Banker: None

2. Promoters: None

3. Counsel: Richard E. Daniels, Esq.

420 Chinquapin Round Road, Suite 1

Annapolis, MD 21401

Phone: (443) 482-5182

E-mail: redmgt2003@yahoo.com

4. Accountant or Auditor: None

5. Public Relations Consultant: None

6. Investor Relations Consultant:

Marlin Molinaro

Marmel Communications, LLC 27 Pheasant Ridge Dr, Henderson, NV 89014

Phone: (702) 434-8692

E-mail: mmolinarofc@aol.com

7. Any other advisor(s) that assisted, advised, prepared or provided information with respect to this disclosure statement - None

Item XV. – Management’s Discussion and Analysis or Plan of Operation.

A. Plan of Operation

Over the coming fiscal year, the company will employ an aggressive strategy for implementing its business plan. As a key customer demographic is public municipalities, thus the primary focus will be on completing the actuarial tables in order to close existing cases and increase revenues.

The company will open a regional Tennessee office and also hire regional marketing directors to pursue opportunities with universities and small businesses, and introduce our fit and premium matching plan to CPA's and tax attorneys for their clients' needs.

The company will begin training new agents and developing targeted marketing materials so that it can release its products to market during Q1 2013.

Finally, the company expects to open a Los Angeles, California office to concentrate on high net worth individuals and professional NBA, MLB and NFL players.

B. Management’s Discussion and Analysis of Financial Condition and Results of Operations

Revenues for the fiscal year ended December 31, 2011 were \$359,929 compared to \$779,667 for the year ended December 31, 2010. In 2010, the company closed a substantial case, which resulted in increased revenues. During 2011, the company changed its business model to incorporate high-cash value life insurance products targeted to municipalities and high net worth individuals. Most of 2011 and 2012 was devoted to product development involving this new business model, which resulted in less focus on sales

of existing insurance products. Management expects that revenues for 2013 will increase substantially as the new products are released to market and sales efforts are refocused.

Operating Expenses for decreased from \$830,514 in the year ended December 31, 2010 to \$407,880 for the year ended December 31, 2011, a change of \$422,634. Of this amount, 232,816 related to a decrease in sales commissions owing to a decrease in sales. A further \$194,901 decrease in general and administrative expenses resulted from a reduction in operations as the business plan was being redeveloped.

As the company begins to release its new products in 2013, management anticipates that operating expenses will increase significantly in line with increased revenues. Such costs are likely to include office expenses and staffing as additional, regional offices are opened, as well as marketing costs associated with advertising and promoting the company and its products.

C. Off-Balance Sheet Arrangements.

We do not have any off-balance sheet arrangements.

Part E – Issuance History

Item XVI - List of securities offerings and shares issued for services in the past two years.

During the year ended December 31, 2011, the company issued 1,300,000 shares of restricted common stock under Rule 144 in exchange for services rendered valued at \$1,300. The shares issued bore a legend restricting their sale or transfer. The company also cancelled 4,600,000 of restricted common stock previously issued.

During the six months ended June 30, 2012, the company issued a total of 65,000,000 shares of restricted common stock under Rule 144 in exchange for services rendered valued at \$6,500. The shares bore a legend restricting their sale or transfer. The Company also cancelled 3,500,000 shares of restricted common stock previously issued.

Part F – Exhibits

Item XVII - Material Contracts.

None.

Item XIII - Purchase of Equity Securities by the Issuer and Affiliated Purchasers

There has been no purchase of Equity Securities by the Issuer or Affiliates

Item XIX: Issuer's Certifications

I, Richard Doerr, certify that:

1. I have reviewed this Information and Disclosure Statement of Inscor, Inc.

2. Based on my knowledge, this Information and 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 Information and 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 Information and Disclosure Statement.

/s/ Richard Doerr

Dated: February 15, 2013

Richard Doerr, Chief Executive Officer

INSCOR INC.
UNAUDITED FINANCIAL STATEMENTS
FOR THE TWELVE MONTHS ENDED
DECEMBER 31, 2012, AND DECEMBER 31, 2011

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(UNAUDITED)

	December 31, 2012	December 31, 2011
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 7	\$ 535
Other current assets	11,693	14,436
TOTAL CURRENT ASSETS	<u>11,700</u>	<u>14,971</u>
FIXED ASSETS		
Other assets, net of amortization	53,332	70,922
Property, plant, and equipment, net of depreciation	-0-	28,966
Total Fixed Assets	<u>53,332</u>	<u>99,888</u>
TOTAL ASSETS	<u>\$ 65,032</u>	<u>\$ 114,859</u>
LIABILITIES AND STOCKHOLDERS' EQUITY		
CURRENT LIABILITIES		
Notes payable to related party	\$ 8,274	\$ -0-
Current portion of notes payable to related parties	406,340	415,759
TOTAL CURRENT LIABILITIES	<u>414,614</u>	<u>415,759</u>
TOTAL LIABILITIES	<u>414,614</u>	<u>415,759</u>
STOCKHOLDERS' DEFICIT		
Common stock (par value \$.0001, 1,000,000,000 shares authorized, 265,258,554 outstanding as of December 31, 2012)	26,526	20,376
Additional paid in capital	16,641	16,641
Accumulated deficit	(392,749)	(337,917)
TOTAL STOCKHOLDERS' DEFICIT	<u>(349,583)</u>	<u>(300,900)</u>
TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT	<u>\$ 65,032</u>	<u>\$ 114,859</u>

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

INSCOR, INC.
Statement of Operations
(UNAUDITED)

	For the Twelve Months Ended Dec 31, 2012	For the Twelve Months Ended Dec 31, 2011
Revenues		
Sales	\$ 336,252	\$ 359,929
Operating expenses		
Selling, general and administrative expenses	<u>387,547</u>	<u>408,860</u>
Total operating expenses	387,547	408,860
Loss from operations	(51,295)	(48,931)
Other income (expenses)		
Loss from write off of property	<u>(3,537)</u>	<u>-0-</u>
Total other loss	(3,537)	-0-
Loss before income taxes	(54,832)	(48,931)
Income taxes	<u>—</u>	<u>—</u>
Net Loss	\$ (54,832)	\$ (48,931)
Earnings (loss) per share		
Basic	<u>\$ **</u>	<u>\$ **</u>
Weighted average number of shares outstanding		
Basic	<u>265,258,554</u>	<u>203,758,554</u>

** Less than \$.01

The accompanying notes are an integral part of these financial statements

INSCOR INC.
Statement of Cash Flows

(UNAUDITED)

	For the Twelve Months Ended Dec 31, 2012	For the Twelve Months Ended Dec 31, 2011
CASH FLOWS FROM OPERATING ACTIVITIES		
Net loss	\$ (54,832)	\$ (48,931)
Adjustments to reconcile net loss to net cash used in operating activities:		
Depreciation and amortization	43,019	29,619
Loss on write off of fixed assets	3,537	-0-
Common stock issued for services	6,500	130
Common stock cancelled	(350)	(460)
Changes in operating assets and liabilities:		
Increase in accounts receivable	2,743	(12,996)
NET CASH USED IN OPERATING ACTIVITIES	<u>617</u>	<u>(32,638)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from notes payable	-0-	31,996
Payments on notes payable	(9,419)	-0-
Proceeds from short term note	8,274	-0-
NET CASH PROVIDED BY FROM INVESTING ACTIVITIES	<u>(1,145)</u>	<u>31,996</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	(528)	(642)
CASH AND CASH EQUIVALENTS:		
Beginning of period	535	1,177
End of period	<u>\$ 7</u>	<u>\$ 535</u>
Supplemental disclosure of cash flow information:		
Cash paid for income taxes	\$ -0-	\$ -0-
Cash paid for interest	\$ -0-	\$ -0-

The accompanying notes are an integral part of these financial statements

INSCOR, INC.
Statement of Equity
(UNAUDITED)

	Common Stock		Additional	Retained	Total
	Shares	Amount	Paid-in Capital	Earnings (Deficit)	Stockholders' (Deficit)
Balance, December 31, 2010	207,058,554	\$20,706	\$ 16,641	\$ (288,986)	\$ (251,639)
Common stock cancelled	(4,600,000)	(460)	--	--	(460)
Common stock issued for services	1,300,00	130	--	--	130
Net (loss)	--	--	--	(48,931)	(48,931)
Balance, December 31, 2011	<u>203,758,554</u>	<u>\$20,376</u>	<u>\$ 16,641</u>	<u>\$ (337,917)</u>	<u>\$ (300,900)</u>
Common stock cancelled	(3,500,000)	(350)	--	--	(350)
Common stock issued for services	65,000,000	6,500	--	--	6,500
Net (loss)	--	--	--	(54,832)	(54,832)
Balance, December 31, 2012	<u><u>265,258,554</u></u>	<u><u>\$26,526</u></u>	<u><u>\$ 16,641</u></u>	<u><u>\$ (392,749)</u></u>	<u><u>\$ (349,582)</u></u>

The accompanying notes are an integral part of these financial statements

INSCOR INC.
NOTES TO UNAUDITED FINANCIAL STATEMENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

NOTE 1- GOING CONCERN

The financial statements have been prepared on a going concern basis which assumes the Company will be able to realize its assets and discharge its liabilities in the normal course of business for the foreseeable future. The Company has incurred losses. The ability to continue as a going concern is dependent upon the Company's ability to obtain the necessary capital to fund operations and expansion.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The Company uses the accrual basis of accounting and accounting principles generally accepted in the United States of America ("GAAP" accounting) are the financial statements are presented in US dollars. The Company has adopted a December 31 fiscal year end.

Use of Estimates and Assumptions

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

Financial Instruments

The carrying value of the Company's financial instruments approximates their fair value because of the short maturity of these instruments.

Income Taxes

Income taxes are accounted for under the assets and liability method. Deferred tax assets and liabilities are recognized for the estimated future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases and operating loss and tax credit carry forwards. Deferred tax assets and liabilities are measured using enacted tax rates in effect for the year in which those temporary differences are expected to be recovered or settled. Use of net operating loss carry forwards for income tax purposes may be limited by Internal Revenue Code section 382 if a change of ownership occurs.

Basic Income (Loss) Per Share

Basic income (loss) per share is calculated by dividing the Company's net loss applicable to common shareholders by the weighted average number of common shares during the period.

Diluted earnings per share is calculated by dividing the Company's net income available to common shareholders by the diluted weighted average number of shares outstanding during the year. The diluted weighted average number of shares outstanding is the basic weighted number of shares adjusted for any potentially dilutive debt or equity. There are no such common stock equivalents outstanding as of September 30, 2012

Dividends

The Company has not adopted any policy regarding payment of dividends. No dividends have been paid during any of the periods shown.

Impairment of Long-Lived Assets

The Company continually monitors events and changes in circumstances that could indicate carrying amounts of long-lived assets may not be recoverable. When such events or changes in circumstances are present, the Company assesses the recoverability of long-lived assets by determining whether the carrying value of such assets will be recovered through undiscounted expected future cash flows. If the total of the future cash flows is less than the carrying amount of those assets, the Company recognizes an impairment loss based on the excess of the carrying amount over the fair value of the assets. Assets to be disposed of are reported at the lower of the carrying amount or the fair value less costs to sell.

Advertising Costs

The Company's policy regarding advertising is to expense advertising when incurred.

Revenue Recognition

The Company recognizes revenue when products are fully delivered or services have been provided and collection is reasonably assured.

Stock-Based Compensation

Stock-based compensation is accounted for at fair value in accordance with SFAS No. 123 and 123 (R) (ASC 718) To date, the Company has not adopted a stock option plan and has not granted any stock options.

New Authoritative Accounting Guidance

On July 1, 2009, the Accounting Standards Codification ("ASC") became the Financial Accounting Standards Board ("FASB") official source of authoritative U.S. generally accepted accounting principles applicable to all public and non-public non-governmental entities, superseding existing FASB, AICPA, EITF and related literature. Rules and interpretive releases of the SEC under the authority of federal securities laws are also sources of authoritative GAAP for SEC registrants. All other accounting literature is considered non-authoritative. The switch to the ASC affects the way companies refer to U.S. GAAP in financial statements and accounting policies. Citing particular content in the ASC involves specifying the unique numeric path to the content through the Topic, Subtopic, Section and Paragraph structure.

FASB ASC Topic 260, "Earnings Per Share." On January 1, 2009, the Company adopted new authoritative accounting guidance under FASB ASC Topic 260, "Earnings Per Share," which provides that unvested share-based payment awards that contain non-forfeitable rights to dividends or dividend equivalents (whether paid or unpaid) are participating securities and shall be included in the computation of earnings per share pursuant to the two-class method.

FASB ASC Topic 820, "Fair Value Measurements and Disclosures." New authoritative accounting guidance under ASC Topic 820, "Fair Value Measurements and Disclosures," affirms that the objective of fair value when the market for an asset is not active is the price that would be received to sell the asset in an orderly transaction, and clarifies and includes additional factors for determining whether there has been a significant decrease in market activity for an asset when the market for that asset is not active. ASC Topic 820 requires an entity to base its conclusion about whether a transaction was not orderly on the weight of the evidence. The new accounting guidance amended prior guidance to expand certain disclosure requirements. The Company adopted the new authoritative accounting guidance under ASC Topic 820 during the first quarter of 2009. Adoption of the new guidance did not significantly impact the Company's consolidated financial statements.

Further new authoritative accounting guidance (Accounting Standards Update No. 2009--5) under ASC Topic 820 provides guidance for measuring the fair value of a liability in circumstances in which a quoted price in an active market for the identical liability is not available. In such instances, a reporting entity is required to measure fair value utilizing a valuation technique that uses (i) the quoted price of the identical liability when traded as an asset, (ii) quoted prices for similar liabilities or similar liabilities when traded as assets, or (iii) another valuation technique that is consistent with the existing principles of ASC Topic 820, such as an income approach or market approach. The new authoritative accounting guidance also clarifies that when estimating the fair value of a liability, a reporting entity is not required to include a separate input or adjustment to other inputs relating to the existence of a restriction that prevents the transfer of the liability. The forgoing new authoritative accounting guidance under ASC Topic 820 will be effective for the Company's consolidated financial statements beginning October 1, 2009 and is not expected to have a significant impact on the Company's consolidated financial statements

FASB ASC Topic 825 "Financial Instruments." New authoritative accounting guidance under ASC Topic 825, "Financial Instruments," requires an entity to provide disclosures about the fair value of financial instruments in interim financial information and amends prior guidance to require those disclosures in summarized financial information at interim reporting periods.

FASB ASC Topic 855, "Subsequent Events." New authoritative accounting guidance under ASC Topic 855, "Subsequent Events," establishes general standards of accounting for and disclosure of events that occur after the balance sheet date but before financial statements are issued or available to be issued. ASC Topic 855 defines (i) the period after the balance sheet date during which a reporting entity's management should evaluate events or transactions that may occur for potential recognition or disclosure in the financial statements, (ii) the circumstances under which an entity should recognize events or transactions occurring after the balance sheet date in its financial statements, and (iii) the disclosures an entity should make about events or transactions that occurred after the balance sheet date. The new authoritative accounting guidance under ASC Topic 855 became effective for the Company's financial statements for periods ending after June 15, 2009. Effective February 24, 2010, the FASB issued Accounting Standards Update ("ASU") No. 2010-09, "Subsequent Events (Topic 855): Amendments to Certain Recognition and Disclosure Requirements" which revised certain disclosure requirements. ASU No. 2010-09 did not have a significant impact on the Company's consolidated financial statements. The company evaluated subsequent events, which are events or transactions that occurred after June 30, 2012 through the issuance of the accompanying consolidated financial statements.

Management does not believe that any other recently issued but not yet effective accounting pronouncements, if adopted, would have an effect on the accompanying consolidated financial statements

NOTE 3 – PROPERTY, PLAN AND EQUIPMENT

The Company wrote off the remaining balance of the property, in the amount of \$3,537, that was on the books as of December 31, 2012. The balance was written off based on the fact that it has no market value and is going to be disposed of in the coming year.

NOTE 4 – NOTES PAYABLE RELATED PARTIES

The Company receives periodic advances from its principal stockholder based upon the Company's cash flow needs. As of December 31, 2012, the Company had received a total of \$406,340, which is payable on demand and does not bear interest. As of December 31, 2012 the Company also received a short term loan from one of the officers of the Company in the amount of \$8,274 which is payable on demand and does not bear interest.

NOTE 5 - COMMON STOCK

During the twelve months ended December 31, 2012, the Company issued 65,000,000 shares of restricted common stock in exchange for services rendered valued at \$6,500.

During the twelve months ended December 31 2012, the Company cancelled 3,500,000 shares of common stock previously issued in advance of services to be rendered. The company decided to not engage the individuals and the shares were returned to company and cancelled. The value of the services, \$350, has been reflected in the accompanying Statement of Equity.