

United Treatment Centers, Inc.
Unaudited Financial Statements
As of March 31, 2014

United Treatment Centers, Inc.
Unaudited Balance Sheets
As of March 31 2014 and December 31, 2013

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	March 31 2014	December 31 2013
ASSETS:		
Current Assets		
Cash	\$ 3,113	\$ 7,000
Fixed Assets, net (Note 2)	13,200	14,400
TOTAL ASSETS	<u>\$ 16,313</u>	<u>\$ 21,400</u>
LIABILITIES:		
liabilities		
Current Liabilities		
Accounts Payable and accrued liabilities	\$ 89,925	\$ 23,325
Loans From Third Parties (Note 4)	362,916	419,811
Notes Payable (Note 5)	<u>285,675</u>	<u>327,358</u>
TOTAL LIABILITIES	\$ 738,516	\$ 780,494
STOCKHOLDERS EQUITY		
Common Stock		
Authorized - 6,000,000,000 shares, \$.0001 par value; and 4,469,840,696 Issued and outstanding at March 31, 2014 and 5,671,159,696 Issued and outstanding at December 31 , 2013, respectively	\$ 87,573	\$ 87,573
Preferred Stock : Class A Preferred Stock		
Authorized - 20,000,000 shares, \$.0001 par value; and 1,000,000 Issued and outstanding at March 31, 2014 and 1,000,000 Issued and outstanding at December 31 , 2013, respectively	\$ 200	\$ 200
Preferred Stock : Class B Preferred Stock \$ 2.50 “SERIES B Preferred Stock”		
Authorized - 5,000,000 shares, \$.00001 par value; and 4,000 Issued and outstanding at March 31, 2014 and None Issued and outstanding at December 31 , 2013, respectively	\$ 50	\$ 50
Preferred Stock : Class C Preferred Stock –NAME “SERIES C Preferred Stock”		
Authorized - 5,000,000 shares, \$.00001 par value; and None Issued and outstanding at March 31, 2014 and None Issued and outstanding at December 31 , 2013, respectively , (retired 2/7/14)	\$ 0	\$ 50
Additional paid in capital	2,057,579	2004,579
Retained Earnings (Deficit)	(2,867,605)	(2,851,546)
	<u>(722,203)</u>	<u>(759,094)</u>
	<u>\$ 16,313</u>	<u>\$ 21,400</u>

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

United Treatment Centers, Inc.
Unaudited Statement of Income
For the Three months ended March 31, 2014 and 2013
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	Three Months Ended March 31, 2014 and 2013	
Sales	\$ <u>0</u>	<u>\$ 44,617</u>
Cost of Sales	0	-
Gross Margin	\$ <u>0</u>	<u>\$ 44,617</u>
Expenses:		
Salary & Benefits	0	36,121
General and Administrative	1,887	25,738
Advertising	0	13,110
Professional & legal	0	16,243
Supplies	0	1,164
Rent	0	10,173
Interest	12,972	16,930
Depreciation	1,200	1,200
Total Expenses	\$ <u>16,059</u>	<u>120,679</u>
Profit (Loss) Before Taxes	\$(16,059)	(76,062)
Provision for Income Taxes	-	-
Profit (Loss)	<u>\$(16,059)</u>	<u>\$(76,062)</u>

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United Treatment Centers, Inc.
UNAUDITED STATEMENT OF CASH
FLOWS Page 3

For the three months year ended March 31, 2014 and 2013

Operating Activities		
Net Income(loss)	\$ (16,059)	\$(76,062)
Add Depreciation	\$ 1,200	\$ 1,200
Add adjustments to reconcile		
Decreases (increases) in :		
Accounts payable and accrued liabilities	\$ (66,600)	\$(107,499)
Net cash used in operating activities	\$ 77,572	\$ 182,486
Cash Flows from investing activities: n/a		
Cash flows from finance activities : n/a		
Net Increase (Decrease) in cash	\$ (3,887)	\$ 125
Cash, Beginning	\$ 7,000	\$ 1,406
Cash, Ending	<u>\$ 3,113</u>	<u>\$ 1,531</u>

SUPPLEMENTAL DISCLOSURE OF CASH FLOW
INFORMATION No items require disclosure.

SUPPLEMENTAL DISCLOSURE OF NON-CASH INVESTING AND
FINANCING ACTIVITIES OF CASH No items require disclosure.

The accompanying notes are an integral part of these financial statements

United Treatment Centers, Inc.
Unaudited Statement of Stockholders Equity Page 1 of 2
As of March 31, 2014 Page 4

<u>Description</u>	<u>Common Stock Amount</u>	<u>Additional Paid-in</u>	<u>Accumulated</u>	<u>Total Stockholders'</u>
<u>Shares</u>	<u>Capital</u>	<u>Equity (Deficit)</u>	<u>Equity (Deficit)</u>	<u>Equity (Deficit)</u>
Balance at				
December 31, 2007	875,727,250	87,573	434,377	(757,421)
				(235,471)
Reverse split 4000:1	218,932		Issue of Shares for cash and contributed assets	
	55,253,977	100,000		
Net Profit			51,619	51,619
Balance at				
December 31, 2008	55,472,909	87,573	534,377	(705,802)
				(183,852)
Shares				
Issued	45,000,000	111,837		
Shares Issued	25,000,000	62,132		
Shares Issued	1,000,000	2,485		
Shares Issued	4,000,000	200,000		
Shares Issued	11,000,000	27,337		
Shares Issued contain:	6,500,000	250,000		
Common stock purchase warrants 3,250,000 exercisable at .20 cents.				
Common stock purchase warrants 3,250,000 exercisable at .30 cents.				
Net Profit			46,267	46,267
Balance at				
December 31, 2009	147,972,909	87,573	1,188,168	(659,535)
				(137,585)

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United Treatment Centers, Inc.
Unaudited Statement of Stockholders Equity Page 2 of 2
March 31, 2014 Page 5

<u>Description</u>	<u>Common</u>	<u>Preferred</u>	<u>Amount</u>	<u>Additional</u>	<u>Paid-in</u>	<u>Accumulated</u>	<u>Total</u>
<u>Shares</u>	<u>Shares</u>			<u>Capital</u>	<u>(Deficit)</u>	<u>Equity</u>	<u>(Deficit)</u>
Shares Issued							
contain: 22,500,000			225,000				
Common stock purchase warrants 6,250,000 exercisable at .20 cents.							
Common stock purchase warrants 6,250,000 exercisable at .30 cents.							
Shares Issued	5,000,000			50,000			
	10,000,000			92,818			
	2,515,328			10,000			
	750,000			10,000			
	10,000,000			63,868			
	18,346,373			27,519			
	17,114,280			17,114			
Net Profit(Loss)						(584,757)	
Balance at							
Dec. 31, 2010	234,198,890		87,573	1,684,487		(1,244,292)	(722,342)
Shares Issued	134,925,791			120,715			
Net Profit (Loss)						(529,662)	(529,662)
Balance at							
December 31, 2011	378,124,681		87,573	1,842,719		(1,773,954)	(1,252,004)
Shares Issued	70,000,000			70,000		115,880	
Shares Issued	30,000,000			30,000			
Shares Issued	23,000,000			1,840			
Shares Issued	1,000,000			100			
Net Profit (Loss)				(101,940)		(964,765)	(964,765)
Balance							
Dec. 31, 2012	501,124,681	1,000,000	\$ 87,573	\$ 1,842,719		\$(2,622,839)	\$(2,216,769)
Shares Issued	None						
Shares Issued	4,179,820,730			85,240			
Shares Issued	870,214,285			64,620			
Shares Issued	120,000,000			12,000			
Net profit (Loss)						(228,707)	(228,707)
Balance							
Dec. 31, 2013	5,671,159,696	1,000,000	\$ 87,573	\$ 2,004,579		\$(2,851,546)	(2,445,476)
Net Profit (Loss)						(16,059)	(16,059)
Shares Retired (3,000,000,000)							
Balance							
Shares Issued	798,681,000			53,000			
Mar.31,2014	4,469,840,696	1,000,000	\$ 87,573	\$ 2,057,579		\$(2,867,605)	(2,461,535)

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

United Treatment Centers, Inc.
NOTES TO FINANCIAL STATEMENTS
March 31, 2014 Page 6

NOTE 1 – NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

On January 27, 2014 the company acquired Potnetwork420.com business operations which will be the information portal for the marijuana industry.

Revenue Channels will include: Advertising, Insurance, MJ Trade-shows and events, Medical MJ Cultivation, Growing, and Distribution.

Cash and Cash Equivalents

The Company considers all highly liquid investments purchased with an original maturity date of three months or less to be cash equivalents.

Inventory

Inventories consisting of medical equipment and supplies are valued at the lower of cost or replacement cost. Cost is determined on a first-in, first- out basis.

Fixed Assets

Equipment, molds, furniture, fixtures and computer equipment is recorded at cost. Depreciation is computed by the straight line and accelerated methods over the estimated lives of the assets ranging from three to seven years. Expenditures for maintenance and repairs are charged to operations as incurred.

United Treatment Centers, Inc. (the “Company”) was incorporated in the State of Wyoming.

Income Taxes

The Company accounts for income taxes using the provisions of Statement of Financial Accounting Standards (“SFAS”) No. 109, Accounting for Income Taxes. Under this standard, deferred tax assets and liabilities represent the estimated tax effects of future deductible or taxable amounts attributed to differences between the financial statements carrying amounts and the tax bases of existing assets and liabilities. The standard also allows recognition of income tax benefits for loss carryforwards, credit carryforwards and certain temporary differences for which tax benefits have not previously been recorded. Valuation allowances are provided for uncertainties associated with deferred tax assets.

United Treatment Centers, Inc.
NOTES TO FINANCIAL STATEMENTS
March 31, 2014 **Page 7**

Note 2 – FIXED ASSETS, NET

The Company's equipment consisted of the following:

	March 31, 2014	December 31, 2013
Office equipment	\$ <u>24,000</u>	\$ <u>24,000</u>
	24,000	24,000
Less accumulated depreciation	<u>10,800</u>	<u>9,600</u>
	\$ 13,200	\$ 14,400

Depreciation expense of \$ 1,200 was charged to operations for the three months ended March 31, 2014 and \$ 4,800 for the twelve months ended December 31, 2013.

United Treatment Centers, Inc.
NOTES TO FINANCIAL STATEMENTS
March 31, 2014 Page 8

Note 4 – Loans to Third Parties.

These loans bear 8% interest per annum and have terms of demand repayment.

	March 31 2014	December 31 2013
Loan to Third Parties – T.L.	\$ 55,005	\$ 55,005
Loan to Third Parties – J.C.	245,520	245,520
Loan to Third Parties – KY	10,800	20,800
Loan to Third Parties – D.G.	<u>51,591</u>	<u>51,591</u>
Total Loans to Third Parties	\$ 362,916	\$ 419,811

J.C. is holder of a note dated September 11, 2012 in the original principal amount of \$ 229,093. The note was acquired in a private transaction in August 27, 2012. The security derives from 3 convertible Promissory Notes dated March 25, 2010 amount \$ 150,000, November 4, 2010 amount \$ 50,000, and March 11, 2011 amount \$ 25,000. The balance of the note at December 31, 2013 is \$ 245,520.

D.G. is the holder of a note sold by United Treatment Centers dated June 3, 2010 issued as a convertible Promissory Note in the principal amount of \$ 112,000 pursuant to the terms of a securities purchase agreement sated of even date therewith. The security derives from a convertible Promissory Note dated June 3, 2010. The note together with the accrued interest at the annual rate of eight percent (8%), is due on June 3, 2011. The balance of the note at December 31, 2013 was \$ 51,591.

<u>Notes 5 – Note Payable</u>	March 31 2014	December 31 2013
J.C.	\$ 270,000	\$ 270,000
K.Y.	15,675	15,675
E.G.	<u>0</u>	<u>51,583</u>
Total Note Payable	\$ 285,675	\$ 337,258

J.C. is the holder of a 2nd note sold by United Treatment Centers dated September 7, 2012 issued as a Convertible Promissory Note in the principal amount of \$ 250,000 pursuant to the terms of a securities purchase agreement dated of even date therewith. The note together with accrued interest at the annual rate of eight percent (8%), is due on August 31, 2013. The balance of the note at December 31, 2013 was \$ 270,000.

E.G. . is the holder of a note sold by United Treatment Centers dated November 29, 2012 issued as a Convertible Promissory Note in the principal amount of \$ 47,000 pursuant to the terms of a securities purchase agreement dated of even date therewith. The note together with accrued interest at the annual rate of nine percent (9%), is due on November 29, 2013. The balance of the note at December 31, 2013 was \$ 51,583 and at March 31, 2014 was \$ 0.