

United Treatment Centers, Inc.
Unaudited Financial Statements
As of December 31, 2012

United Treatment Centers, Inc.
Unaudited Balance Sheets
As of December 31, 2012 and December 31, 2011

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	December 31 2012	December 31 2011
ASSETS		
Current Assets		
Cash	\$ 1,406	\$ 2,000
Note Receivable	28,986	-
Inventory	<u> </u>	<u>174,500</u>
	30,392	176,500
Fixed Assets, net (Note 2)	19,200	66,476
Other Assets, net (Note 3)	3,006	578,007
TOTAL ASSETS	<u>\$ 52,598</u>	<u>\$ 820,983</u>
LIABILITIES		
Liabilities		
Current Liabilities		
Accounts Payable and accrued liabilities	\$ 19,995	\$ 459,645
Loans From Third Parties (Note 4)	421,030	205,000
Notes Payable (Note 5)	<u>\$ 304,020</u>	<u>\$ 0</u>
Total Liabilities	\$ 745,045	\$ 664,645
STOCKHOLDERS EQUITY		
Common Stock		
Authorized - 1,000,000,000 shares, \$.0001 par value; and 501,124,681 Issued and outstanding at December 31, 2012 and 378,124,681 Issued and outstanding at December 31 , 2011, 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 December 31, 2012 and None Issued and outstanding at December 31, 2011, respectively.		
	\$ 100	0
Additional paid in capital	1,842,719	1,842,719
Retained Earnings (Deficit)	(2,622,839)	(1,773,954)
	<u>(692,447)</u>	<u>156,338</u>
	<u>\$ 52,598</u>	<u>\$ 820,983</u>

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

United Treatment Centers Inc.
Unaudited Statement of Income
For the years ended December 31, 2012 and 2011

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	<u>Year Ended</u>	
	<u>December 31, 2012</u>	<u>December 31, 2011</u>
Sales	<u>\$ 6,717</u>	<u>\$ 0</u>
Cost of Sales	-	-
Gross Margin	<u>\$ 6,717</u>	<u>\$ 0</u>
Expenses:		
Salary & Benefits	117,386	500,000
General and Administrative	42,996	5,000
Legal & Professional	18,105	0
Advertising	86,830	0
Supplies	2,702	1,062
Rent	13,506	3,600
Interest	13,505	-
Depreciation	4,800	20,000
Total Expenses	<u>\$ 299,830</u>	<u>529,662</u>
Profit (Loss) Before Discontinued Operations	\$(293,113)	(529,662)
Discontinued Operations	(671,652)	-
Profit (Loss)	<u>\$(964,765)</u>	<u>\$ (529,662)</u>

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United Treatment Centers, Inc.
UNAUDITED STATEMENT OF CASH FLOWS
For the years ended December 31, 2012 and 2011
Year Ended

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	December 31, 2012	December 31, 2011
OPERATING		
ACTIVITIES Net	\$ (293,113)	\$ (529,662)
Add:		
Depreciation	4,800	20,000
adjustments to reconcile net income (loss) to n		
Decreases (increases) in:		
Accounts receivable		
Inventory	(174,500)	-
Increase(decrease)in: Accounts payable, accrued	143,339	506,662
Fixed Assets	(47,276)	
Other assets	(575,001)	-
Net cash (used in) operating activities	(653,438)	(3,000)
Discontinued Operations	671,652	-
CASH FLOWS FROM INVESTING ACTIVITIES	-	-
(Decrease)in deferred development costs		-
Increase in assets		-
CASH FLOWS FROM FINANCING ACTIVITIES	297,000	
Proceeds from issuance of common stock		
Proceeds from additional paid in capital		
Net cash used in financing activities	-	
NET INCREASE (DECREASE) IN CASH	\$ 26,901	\$ (3,000)
Cash, Beginning	\$ 2,000	\$ 5,000
Cash, Ending	<u>\$ 28,901</u>	<u>\$ 2,000</u>

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

**United Treatment Centers,
Unaudited Statement of Stockholders Equity
As of December 31, 2012**

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Description	Common Stock Shares	Amount	Additional Paid-in Capital	Accum (Deficit)	Total Stockholders'
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 .20 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
As of December 31, 2012

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<u>Description</u>	<u>Common Stock</u> <u>Shares</u>	<u>Preferred Amount</u> <u>Shares</u>	<u>Additional Paid-In</u> <u>Capital</u>	<u>Accum.</u> <u>(Deficit)</u>	<u>Equity Total</u> <u>Stockholders</u> <u>Equity (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		
Shares Issued	10,000,000		92,818		
Shares Issued	2,515,328		10,000		
Shares Issued	750,000		10,000		
Shares Issued	10,000,000		63,868		
Shares Issued	18,346,373		27,519		
Shares Issued	17,114,280		17,114		
Net Profit (Loss)				(584,757)	
Balance					
December 31, 2010	243,198,890		87,573	1,684,487	(1,244,292)
Shares Issued	35,488,660		16,288	(136,662)	(136,662)
Balance at					
March 31, 2011	278,687,550		87,573	1,738,292	(1,380,954)
Shares Issued	34,437,131		37,517	(157,885)	(157,885)
Balance at					
June 30, 2011	313,124,681		87,573	1,775,809	(1,538,839)
Shares Issued	65,000,000		66,910		
Net Profit (Loss)				(235,115)	(235,115)
Balance					
December 31, 2011	378,124,681		87,573	1,842,719	(1,773,954)
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					
December 31, 2012	501,124,681	1,000,000	\$ 87,573	\$ 1,842,719	\$(2,622,839)

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

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Unaudited-NOTES TO FINANCIAL STATEMENTS
December 31, 2012

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

United Treatment Centers, Inc. (the “Company”) was incorporated in the State of Wyoming. The Company is currently a subscription based online and day trading business that provides Education and software services.

The Company was a development stage company in 2011.

Significant Events:

On August 1, 2012 the company acquired Element Trading Technologies LLC a New York limited Liability corporation which is the owner & developer of a subscription based online day trading business. The company has discontinued all previous operations in the medical, dental field and has recognized the “ discontinued operations” on the Statements of Income and Statements of Cash Flows in accordance with GAAP principles and specifically FASB # 144 and, FASB Memos 15R and 16. The major classifications of assets and Liabilities written off from the discontinued operations are inventory \$ 174,500, capital Assets \$ 61,476, other assets \$ 578,007 and liabilities are \$ 142,331. The net discontinued Operations charge was \$ 671,652.

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.

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Unaudited-NOTES TO FINANCIAL STATEMENTS
December 31, 2012

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.

Note 2 – FIXED ASSETS, NET

The Company's equipment consisted of the following:

	<u>December 31, 2012</u>	<u>December 31, 2011</u>
Toothbrush manufacturing equipment	\$ 0	\$ 141,626
Office equipment	<u>24,000</u>	<u>24,850</u>
	24,000	166,476
Less accumulated depreciation	<u>4,800</u>	<u>100,000</u>
	<u>\$ 19,200</u>	<u>\$ 66,476</u>

Depreciation expense of \$ 4,800 was charged to operations for the year ended December 31, 2012 and \$ 20,000 charged in December 31, 2011, respectively.

Note 3 – Other Assets.

	<u>December 31, 2012</u>	<u>December 31, 2011</u>
Cost	\$ 3,006	\$ 578,007
Accumulated Depreciation	<u>0</u>	<u>0</u>
Net book value	<u>\$ 3,006</u>	<u>\$ 578,007</u>

United Treatment Centers, Inc.
Unaudited-NOTES TO FINANCIAL STATEMENTS
December 31, 2012

<u>Note 4 – Loans to Third Parties</u>	December 31 2012	December 31 2011
These loans bear 8% interest per annum and have terms of demand repayment.		
Loan to Third Parties – T.L.	\$ 55,005	\$ 0
Loan to Third Parties – J.C.	231,798	0
Loan to Third Parties – D.G.	<u>134,227</u>	<u>205,000</u>
Total Loans to Third Parties	<u>\$ 421,030</u>	<u>\$ 205,000</u>

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, 2012 is \$ 231,798.

<u>Notes 5 – Note Payable</u>	December 31 2012	December 31 2011
J.C.	\$ 256,667	-
E.G.	<u>47,353</u>	<u>-</u>
Total Note Payable	<u>\$ 304,020</u>	<u>\$ 0</u>

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, 2012 is \$ 256,667.

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, 2012 is \$ 47,353.