

## Data Quality Committee

### Business Rule Impact Summary

Date submitted	October 12, 2015
Submitted by	Charles Hoffman, CPA
Business Rule	Assets = Liabilities and Equity (i.e. the balance sheet balances)
Mappings	Assets > us-gaap:Assets  Liabilities and Equity > us-gaap:LiabilitiesAndStockholdersEquity us-gaap:LiabilitiesAndPartnersCapital (this concept was deprecated)
Value impute rules (assumes that all facts have the same context)	<ul style="list-style-type: none"> <li>If the value "Assets" is not discovered to be reported; AND the value "Current Assets" is reported; AND the value for "Current Assets" is EQUAL TO the value of "Liabilities and Equity"; THEN the value of "Assets" is imputed to be the same as the value for "Current Assets".</li> </ul>
Commentary	There is not one accountant that I have spoken with that says that it is OK for the balance sheet not to balance. Further, the accounting equation is a fundamental rule in accounting. See <a href="https://en.wikipedia.org/wiki/Accounting_equation">https://en.wikipedia.org/wiki/Accounting_equation</a>
Restrictions on rule	NONE. This business rule is universally applicable to every public company and every dimension of this relationship where the fact with the concept "Assets" and the fact with the concept "Liabilities and Equity" appear in the same context.  Of 6,820 public company filers analyzed using this rule, only 12 such entities were not consistent with this rule. (See the list of inconsistencies below)
Summary of inconsistencies	The following is a summary of the inconsistencies observed: <ul style="list-style-type: none"> <li>(3) Filer error, used concept "us-gaap:AssetsNet"</li> <li>(1) Filer error, created inappropriate extension concept</li> <li>(3) Rounding error</li> <li>(2) Reported "Assets" line item, but did not explicitly report "Assets" or "Current Assets"</li> <li>(1) Reported "Assets" does not equal reported "Liabilities and Equity"</li> <li>(2) Error in representing fact "Assets" or "Liabilities and Equity"</li> </ul>
Proposed actions	<ol style="list-style-type: none"> <li>This rule already exists therefore does not need to be added.</li> <li>It should be determined if a "rounding error" is an inconsistency or not. If it is an inconsistency, propose that the SEC explicitly state in the EFM that rounding errors are NOT allowed. If rounding errors ARE ALLOWED, document that fact in the SEC EFM and test the interoperability of this rule between software vendors.</li> <li>Propose a "best practice" of always reporting "Assets", "Current assets", and "Current Liabilities" even if only one detailed line item exists or if no line items exist then report ZERO (i.e. NOT NIL) for this reported fact.</li> </ol>

Observed Inconsistencies with Business Rule and Reasons for Inconsistency:

Entity Registrant Name	Form	CIK	Accession Number	SEC Filing Page	Discussion and reason for inconsistency
CPS TECHNOLOGIES CORP/DE/	10-Q	0000814676	0000814676-15-000039	http://www.sec.gov/Archives/edgar/data/814676/000081467615000039/0000814676-15-000039-index.htm	FILER ERROR: Reported Assets using concept "us-gaap:AssetsNet"
Dynamic Gold Corp.	10-K	0001304730	0001176256-15-000317	http://www.sec.gov/Archives/edgar/data/1304730/000117625615000317/0001176256-15-000317-index.htm	????????? This is NOT a filer error, technically. However, neither "Assets" nor "Current assets" were reported causing additional complexity in the software algorithm used to determine this value.
First Choice Healthcare Solutions, Inc.	10-Q	0001416876	0001144204-15-050171	http://www.sec.gov/Archives/edgar/data/1416876/000114420415050171/0001144204-15-050171-index.htm	FILER ERROR: Balance sheet does not balance.
Fonar Corporation	10-K	0000355019	0000355019-15-000031	http://www.sec.gov/Archives/edgar/data/355019/000035501915000031/0000355019-15-000031-index.htm	FILER ERROR: Reported Assets using concept "us-gaap:AssetsNet"
Force Protection Video Equipment Corp.	10-Q	0001518720	0001511164-15-000461	http://www.sec.gov/Archives/edgar/data/1518720/000151116415000461/0001511164-15-000461-index.htm	ROUNDING ERROR: Rounding errors are not allowed per the SEC EFM. Should these be allowed?
Free Flow, Inc.	10-Q	0001543652	0001065949-15-000219	http://www.sec.gov/Archives/edgar/data/1543652/000106594915000219/0001065949-15-000219-index.htm	ROUNDING ERROR: Rounding errors are not allowed per the SEC EFM. Should these be allowed?
JunkieDog.com, Inc.	10-Q	0001514113	0001264931-15-000285	http://www.sec.gov/Archives/edgar/data/1514113/000126493115000285/0001264931-15-000285-index.htm	FILER ERROR: Clearly an inappropriate extension.
LVFAR Green Technology Corp.	10-Q	0001506481	0001213900-15-006959	http://www.sec.gov/Archives/edgar/data/1506481/000121390015006959/0001213900-15-006959-index.htm	????????? This is NOT a filer error, technically. However, neither "Assets" nor "Current assets" were reported causing additional complexity in the software algorithm used to determine this value.
PAREXEL INTERNATIONAL CORP	10-K	0000799729	0000799729-15-000026	http://www.sec.gov/Archives/edgar/data/799729/000079972915000026/0000799729-15-000026-index.htm	FILER ERROR: Reported Assets using concept "us-gaap:AssetsNet"
Surna Inc.	10-Q	0001482541	0001493152-15-003740	http://www.sec.gov/Archives/edgar/data/1482541/000149315215003740/0001493152-15-003740-index.htm	ROUNDING ERROR: Rounding errors are not allowed per the SEC EFM. Should these be allowed?
Telco Cuba, Inc..	10-Q	0001427644	0001427644-15-000054	http://www.sec.gov/Archives/edgar/data/1427644/000142764415000054/0001427644-15-000054-index.htm	FILER ERROR: Error in representing the XBRL document.
Zonzia Media, Inc.	10-Q	0000356870	0001019687-15-003200	http://www.sec.gov/Archives/edgar/data/356870/000101968715003200/0001019687-15-003200-index.htm	FILER ERROR: Error in representing the XBRL document.

LIST OF INDIVIDUAL INCONSISTENCIES AND RELATED DOCUMENTATION (Follows below, one entity per page)

<http://www.sec.gov/Archives/edgar/data/814676/000081467615000039/0000814676-15-000039-index.htm>

Filer used the concept "us-gaap:AssetsNet" to report the line item "Total assets" which is clearly an error.

Production equipment	8,267,761	8,085,095
Furniture and office equipment	409,792	404,856
Leasehold improvements	832,410	759,819
Total cost	9,509,963	9,249,770
Accumulated depreciation and amortization	(8,336,032)	(8,047,561)
Construction in progress	465,793	555,334
Net property and equipment	1,639,724	1,757,543
Deferred taxes, non-current portion	1,617,497	1,617,497
Total assets	13,353,184	12,648,516
<b>Current liabilities:</b>		
Accounts payable	1,806,435	1,352,418
Accrued expenses	920,994	1,049,616
Total current liabilities	2,727,429	2,402,034
Commitments (note 9)		
<b>Stockholders equity:</b>		
Common stock, \$0.01 par value, authorized 20,000,000 and 15,000,000 shares; issued 13,406,292 and 13,293,092 shares; outstanding 13,195,841 and 13,144,489 shares; at June 27, 2015 and December 27, 2014, respectively	134,063	132,931
Additional paid-in capital	35,117,510	34,763,698
Accumulated deficit	(24,127,945)	(24,315,564)
Less cost of 210,451 and 148,603 common shares repurchased at June 27, 2015 and December 27, 2014, respectively	(497,873)	(334,583)
Total stockholders equity	10,625,755	10,246,482
Total liabilities and stockholders equity	13,353,184	12,648,516

Dynamic Gold Corp.

<http://www.sec.gov/Archives/edgar/data/1304730/000117625615000317/0001176256-15-000317-index.htm>

This is not really an error; however, technically this filer did not report “Assets”, they reported one line item “Cash” and a human can imply the value of “Current assets” and “Assets” very easily. However, a machine-based process would have problems identifying the concept “Assets”.

Given that a significantly more complex software algorithm and metadata would be necessary to properly determine the value of “Assets”, it is suggested that the best resolution of this issue is to require a filer to report the concept “Assets” or both “Current assets” and “Assets”. Alternatively, the filer could only report “Current assets” and then the value of “Assets” could be determined with a high level of reliability. The most reliability would occur if “Current assets” and “Assets” were both explicitly reported.

Consolidated Balance Sheets [Abstract]	Period [Axis]	
	2015-06-30	2014-06-30
<b>Consolidated Balance Sheets [Abstract]</b>		
<b>Assets</b>		
<b>Current</b>		
Cash	372	8,096
<b>Liabilities and Stockholders' deficiency</b>		
<b>Liabilities</b>		
<b>Current</b>		
Accounts payable and accrued liabilities (Note 4)	8,745	8,971
Due to related party (Note 5)		
Total current liabilities		
<b>Stockholders' deficiency</b>		
Capital stock (Note 6) Authorized: 75,000,000 shares, \$0.001 par value Issued and outstanding: 30 June 2015 - 9,895,000 common shares 30 June 2014 - 9,850,000 common shares	9,895	9,850
Additional paid-in capital	925,005	816,450
Deficit, accumulated during the exploration stage	(943,273)	(827,175)
Total stockholders' deficiency	(8,373)	(875)
Total liabilities and stockholders' deficiency	372	8,096

First Choice Healthcare Solutions, Inc.

<http://www.sec.gov/Archives/edgar/data/1416876/000114420415050171/0001144204-15-050171-index.htm>

There is a discrepancy in the value of the concept "Assets" and "Liabilities and Equity". In the prior period the values were consistent with the business rule. This is highly likely a filer error. The expected concepts existed as anticipated.

Total assets	18,587,547	11,470,692
<b>LIABILITIES AND STOCKHOLDERS' DEFICIT</b>		
<b>Current liabilities</b>		
Accounts payable and accrued expenses	2,502,168	1,457,275
Stock based payable	147,500	537,750
Advances	353,000	224,000
Line of credit, short term	2,474,982	1,237,000
Healthcare Solutions, Inc.		
Non-controlling interest (Note 10)	(138,686)	0
Total equity (deficit)	1,026,718	(3,163,183)
Total liabilities and equity	18,733,531	11,470,692

Fonar Corporation

<http://www.sec.gov/Archives/edgar/data/355019/000035501915000031/0000355019-15-000031-index.htm>

Filer used the concept "us-gap:AssetsNet" to report the line item "Total assets" which is clearly an error.

Intangible tax	8,422,766	5,740,287
Property and equipment - net	12,901,195	15,029,729
Goodwill	1,767,098	1,767,098
Other intangible assets - net	8,950,160	10,508,843
Other Assets	829,505	922,096
<b>Total Assets</b>	<b>76,492,077</b>	<b>76,789,843</b>
<b>Current Liabilities:</b>		
Current portion of long-term debt and capital		
Stockholders' Equity	50,783,513	45,906,590
<b>Total Liabilities and Stockholders' Equity</b>	<b>76,492,077</b>	<b>76,789,843</b>

Force Protection Video Equipment Corp.

<http://www.sec.gov/Archives/edgar/data/1518720/000151116415000461/0001511164-15-000461-index.htm>

Filer has a \$1 rounding error between the values of “Assets” and the value of “Liabilities and Equity”. The expected concepts existed as anticipated.

It is noted when examining other relations that rounding errors exist in specific patterns. While rounding errors do not seem like a significant issue for this relation, if you consider the fact that such rounding errors if they existed in the detailed disclosures could pose problems for making use of information. Also, rounding errors could be \$1, \$1,000 (if a filer rounds to thousands), \$1,000,000 (if a filer rounds to millions), etc. And, what if the rounding error is \$2? Or \$3? Or \$5,000? Writing the rule to explain how such rounding errors should be processed would become rather complex and therefore it is highly likely different software applications would process such rounding errors differently. Whereas, if rounding errors were simply not allowed writing the rule would be trivial. The vast majority of filers do not have rounding errors on their primary financial statements. Disclosures have not been analyzed for rounding errors in detail.

Statement of Financial Position	Period [Axis]	
	2015-07-31	2015-04-30
<b>Statement of Financial Position</b>		
<b>ASSETS</b>		
<b>Current Assets:</b>		
Cash and cash equivalents	3,165	35,226
Inventory	2,052	
Accounts receivable	6,303	
Other assets	45,850	25,350
TOTAL CURRENT ASSETS	57,370	60,576
<b>PROPERTY AND EQUIPMENT</b>		
Property and equipment	671	
TOTAL PROPERTY AND EQUIPMENT	671	
TOTAL ASSETS	58,041	60,576
<b>LIABILITIES AND STOCKHOLDERS' DEFICIT</b>		
<b>Current Liabilities:</b>		
Accounts payable and accrued expenses	22,525	17,017
Total Current Liabilities	22,525	17,017
<b>Stockholders' Equity</b>		
Common stock	1,874 <sup>1</sup>	1,829 <sup>1</sup>
Additional paid-in capital	299,809	254,854
Accumulated Deficit	(266,166)	(213,124)
Total Stockholders' Equity	35,517	43,559
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	58,042	60,576





JunkieDog.com, Inc.

<http://www.sec.gov/Archives/edgar/data/1514113/000126493115000285/0001264931-15-000285-index.htm>

Filer erroneously created an extension concept "jkdg:TotalAssets" with no documentation or other justification for the extension. Very, very high probability that this extension is an error.

<b>TOTAL ASSETS</b>	3,458,394	xsi:nil
<b>LIABILITIES AND STOCKHOLDERS' (DEFICIT)</b>		
<b>CURRENT LIABILITIES</b>		
Bank Overdraft	819	4,682
Additional paid-in capital	14,246,976	11,294,000
Accumulated deficit	(11,935,091)	(11,767,911)
<b>TOTAL STOCKHOLDERS' EQUITY (DEFICIT)</b>	2,356,661	(473,055)
<b>TOTAL LIABILITIES AND STOCKHOLDERS' (DEFICIT)</b>	3,458,394	0

**Report Element Properties** (X)

<b>Report Standard Label</b>	TOTAL ASSETS
<b>Base Taxonomy Standard Label</b>	
<b>Documentation</b>	
<b>Report Element Class</b>	Concept
<b>Prefix (From Taxonomy)</b>	jkdg
<b>Balance Type</b>	Debit
<b>Period Type</b>	As Of (instant)
<b>Data Type</b>	Monetary (xbrli:monetaryItemType )
<b>Name</b>	jkdg:TotalAssets
<b>ID</b>	jkdg_TotalAssets

**Labels of Report Element**

From	Role	Label	Lang
Filer	Standard label	TOTAL ASSETS	en-US

**References of Report Element**

No references found for this report element

LVFAR Green Technology Corp.

<http://www.sec.gov/Archives/edgar/data/1506481/000121390015006959/0001213900-15-006959-index.htm>

Filer did not explicitly report the line item "Assets" or "Current assets". See the detailed discussion on the filing "Dynamic Gold Corp."

Balance Sheets [Abstract]	Period [Axis]	
	2015-07-31	2014-10-31
<b>Balance Sheets [Abstract]</b>		
<b>Assets</b>		
<b>Current Assets</b>		
Cash	70	214
<b>LIABILITIES AND STOCKHOLDERS' DEFICIT</b>		
<b>Current Liabilities</b>		
Accrued Liabilities	24,374	15,482
<b>TOTAL LIABILITIES</b>	<b>24,374</b>	<b>15,482</b>
<b>Stockholders' Deficit</b>		
Preferred stock, \$.001 par value, 30,000,000 shares authorized; no shares issued and outstanding	xsi:nil	xsi:nil
Common stock, \$.001 par value, 100,000,000 shares authorized; 1,000,000 shares issued and outstanding	1,000	1,000
Additional paid-in capital	244,301	182,323
Accumulated deficit	(269,605)	(198,591)
<b>TOTAL STOCKHOLDERS' DEFICIT</b>	<b>(24,304)</b>	<b>(15,268)</b>
<b>TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT</b>	<b>70</b>	<b>214</b>

<http://www.sec.gov/Archives/edgar/data/799729/000079972915000026/0000799729-15-000026-index.htm>

Filer used the concept "us-gaap:AssetsNet" to report the line item "Total assets" which is clearly inappropriate.

Total current assets	1,062,039	1,122,132
Property, Plant and Equipment, Net	241,211	234,164
Goodwill	354,907	329,520
Other intangible assets, net	142,090	91,855
Non-current deferred tax assets	11,703	6,669
Long-term income taxes receivable	11,128	13,406
Other assets	41,943	36,254
<b>Total assets</b>	<b>1,865,021</b>	<b>1,834,000</b>
<b>- Definition</b> Amount of net assets (liabilities).		
<b>+ References</b>		
<b>- Details</b>		
<b>Name:</b> us-gaap_AssetsNet		
<b>Namespace Prefix:</b> us-gaap_		
<b>Data Type:</b> xbrli:monetaryItemType		
<b>Balance Type:</b> debit		
<b>Period Type:</b> instant		
Current deferred tax liabilities	9,976	16,382
Income taxes payable	3,000	19,384
Accumulated other comprehensive (loss) gain	(95,868)	2,090
Total stockholders' equity	665,286	577,681
<b>Total liabilities and stockholders' equity</b>	<b>\$ 1,865,021</b>	<b>\$ 1,834,000</b>

Surna Inc

<http://www.sec.gov/Archives/edgar/data/1482541/000149315215003740/0001493152-15-003740-index.htm>

Rounding error. See detailed discussion under "Force Protection Video Equipment Corp."

Intangible assets, net		647,302	651,564
Total Noncurrent Assets		799,920	815,379
<b>TOTAL ASSETS</b>		<b>2,897,968</b>	<b>2,321,292</b>
<b>LIABILITIES AND STOCKHOLDERS' DEFICIT</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable and accrued liabilities		738,908	411,828
Accum. deficit		(5,62,630)	(5,61,577)
Total Stockholders' Deficit		(2,243,090)	(883,752)
<b>TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT</b>		<b>2,897,969</b>	<b>2,321,292</b>

Telco Cuba, Inc.

<http://www.sec.gov/Archives/edgar/data/1427644/000142764415000054/0001427644-15-000054-index.htm>

FILER ERROR in creation of the XBRL document. The wrong fact value was provided for the line item “Liabilities and equity”.

Statement of Financial Position		
<b>ASSETS</b>		
<b>CURRENT ASSETS:</b>		
Cash		2
		2
TOTAL CURRENT ASSETS		2
<b>MINERAL RIGHTS AND PROPERTIES</b>		
Working Interest in oil & gas property	800,000	800,000
Oil field equipment	1,200,000	1,200,000
TOTAL ASSETS	2,000,002	2,000,002
<b>LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)</b>		
<b>CURRENT LIABILITIES:</b>		
Accounts Payable, Current	99,982	101,390
Accrued Liabilities, Current	291,364	271,596
Accrued payroll	1,319,194	1,319,194
Convertible debentures	202,555	241,925
Notes payable	283,332	283,332
Due to former CEO	16,022	17,476
Due to Related Parties, Noncurrent	1,384	1,384
Derivative liability	192,123	192,123
TOTAL CURRENT LIABILITIES	2,405,956	2,428,420
<b>STOCKHOLDERS' EQUITY (DEFICIT)</b>		
Preferred A Stock	3	3
Preferred B Stock	85	88
Preferred C Stock to be issued	250	250
Common Stock	40,438	15,135
Additional paid-in capital	12,896,105	12,381,235
Accumulated Other Comprehensive Income (Loss), Net of Tax	7,475	4,612
Deficit accumulated during the exploration stage	(14,850,560)	(14,829,491)
TOTAL STOCKHOLDERS' EQUITY (DEFICIT)	(1,905,954)	(2,428,418)
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)	2	2

ASSETS	Mar 31, 2015	November 30, 2014
<b>CURRENT ASSETS:</b>		
Cash	\$ 2	\$ 2
Prepaid expenses	-	-
TOTAL CURRENT ASSETS	2	2
<b>ASSETS HELD FOR RESALE</b>		
Working Interest in Grand Chenier oil & gas prospect	800,000	800,000
Oil field equipment	1,200,000	1,200,000
TOTAL ASSETS HELD FOR RESALE	2,000,000	2,000,000
TOTAL ASSETS	\$ 2,000,002	\$ 2,000,002
<b>LIABILITIES AND STOCKHOLDERS' DEFICIT</b>		
<b>CURRENT LIABILITIES:</b>		
Accounts payable	\$ 99,982	\$ 101,390
Accrued expenses	291,364	271,596
Accrued payroll	1,319,194	1,319,194
Convertible debentures (net of debt discount of \$0 and \$0)	202,555	241,925
Notes payable (net of debt discount of \$0 and \$0)	283,332	283,332
Due to former CEO	16,022	17,476
Due to officers	1,384	1,384
Derivative liability	192,123	192,123
TOTAL CURRENT LIABILITIES	2,405,956	2,428,420
<b>STOCKHOLDERS' DEFICIT:</b>		
Series A Preferred Stock, \$ 0.01 par value; authorized shares - 100,000 shares; 3,000 and 3,000 issued and outstanding	3	3
Series B Preferred Stock, \$ 0.01 par value; authorized shares - 100,000 shares; \$4,500 and \$7,500 issued and outstanding	85	88
Series C Preferred Stock, \$ 0.01 par value; authorized shares - 100,000 shares; 250,000 to be issued	250	250
Common stock, \$ 0.01 par value; authorized shares - 500,000,000 shares; 40,438,136 and 15,135,231 shares issued and outstanding	40,438	15,135
Additional paid-in capital	12,896,105	12,381,235
Cumulative Foreign Currency Translation Adjustment	7,475	4,612
Deficit accumulated during the exploration stage	(14,850,560)	(14,829,491)
TOTAL STOCKHOLDERS' DEFICIT	(1,905,954)	(2,428,418)
TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT	\$ 2,000,002	\$ 2,000,002

See notes to unaudited financial statements

Zonzia Media, Inc.

<http://www.sec.gov/Archives/edgar/data/356870/000101968715003200/0001019687-15-003200-index.htm>

The HTML document is correct, filer made an error in representing the fact "Assets":

Statement of Financial Position [Abstract]	Period [Axis]	
	2015-06-30	2014-12-31
<b>Statement of Financial Position [Abstract]</b>		
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash	9,173	208
Prepaid professional fees	5,000	0
<b>Total assets</b>	<b>14,173</b>	<b>208</b>
<b>LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)</b>		
<b>Current Liabilities</b>		
Accounts payable	775,944	710,769
Accrued expenses	362,200	690,247
Related party accounts payable	0	340,163
Promissory notes payable	70,000	0
Accrued compensation	269,917	495,167
Accrued interest	668	0
<b>Total current liabilities</b>	<b>1,478,729</b>	<b>2,236,346</b>
<b>Stockholders' Equity (Deficit)</b>		
Preferred stock, \$0.001 par value, 200,000,000 shares authorized and none issued and outstanding at June 30, 2015 and December 31, 2014	0	0
Common stock, \$0.001 par value, 2,000,000,000 shares authorized and 227,640,975 and 758,065,119 shares issued and outstanding at June 30, 2015 and December 31, 2014, respectively	227,641	758,065
Additional paid in capital	98,672,757	22,923,087
Accumulated deficit	(100,359,954)	(25,917,290)
<b>Total stockholders' equity (deficit)</b>	<b>(1,459,556)</b>	<b>(2,236,138)</b>
<b>Total liabilities and stockholders' equity (deficit)</b>	<b>19,173</b>	<b>208</b>

ZONZIA MEDIA, INC.  
(formerly HDIMAX Media, Inc. and Indigo-Energy, Inc.)  
CONDENSED BALANCE SHEETS

	June 30, 2015 (unaudited)	December 31, 2014
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash	\$ 9,173	\$ 208
Prepaid professional fees	5,000	—
<b>Total current assets</b>	<b>14,173</b>	<b>208</b>
<b>Other Assets</b>		
Other assets	5,000	—
<b>Total assets</b>	<b>\$ 19,173</b>	<b>\$ 208</b>
<b>LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)</b>		
<b>Current Liabilities</b>		
Accounts payable	775,944	710,769
Accrued expenses	362,200	690,247
Related party accounts payable	0	340,163
Promissory notes payable	70,000	0
Accrued compensation	269,917	495,167
Accrued interest	668	0
<b>Total current liabilities</b>	<b>1,478,729</b>	<b>2,236,346</b>
<b>Stockholders' Equity (Deficit)</b>		
Preferred stock, \$0.001 par value, 200,000,000 shares authorized and none issued and outstanding at June 30, 2015 and December 31, 2014	0	0
Common stock, \$0.001 par value, 2,000,000,000 shares authorized and 227,640,975 and 758,065,119 shares issued and outstanding at June 30, 2015 and December 31, 2014, respectively	227,641	758,065
Additional paid in capital	98,672,757	22,923,087
Accumulated deficit	(100,359,954)	(25,917,290)
<b>Total stockholders' equity (deficit)</b>	<b>(1,459,556)</b>	<b>(2,236,138)</b>
<b>Total liabilities and stockholders' equity (deficit)</b>	<b>\$ 19,173</b>	<b>\$ 208</b>

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