

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

Strategic Management & Opportunity Corporation

A Nevada Corporation

123 W Nye St Carson City Nevada 89301

786-805-3527

Strategicmanagementandopportunity.com

Smpp2019@gmail.com

SIC **424990**

Quarterly Report
For the Period Ending: 03/31/2019
(the "Reporting Period")

As of 03/31/2019, the number of shares outstanding of our Common Stock was:

404,095,164

As of 12/31/2018, the number of shares outstanding of our Common Stock was:

404,095,164

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: (Double-click and select "Default Value" to check)

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 Control⁵ of the company has occurred over this reporting period:

Yes: No:

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

⁵ "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.

In answering this item, please also provide any names used by predecessor entities in the past five years and the dates of the name changes.

N/A

Date and state (or jurisdiction) of incorporation (also describe any changes to incorporation since inception, if applicable) Please also include the issuer's current standing in its state of incorporation (e.g. active, default, inactive):

N/A

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

Yes: No:

2) Security Information

Trading symbol: SMPP
Exact title and class of securities outstanding: COMMON
CUSIP: 86274C101
Par or stated value: PAR

Total shares authorized: 500,000,000 as of date: 03/31/2019
Total shares outstanding: 404,195,157 as of date: 03/31/2019
Number of shares in the Public Float⁶: 45,365 as of date: 03/31/2019
Total number of shareholders of record: 327 as of date: 03/31/2019

Additional class of 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: Madison Stock Transfer
Phone: 718-627-4453
Email: info@madisonstocktransfer.com _____

Is the Transfer Agent registered under the Exchange Act?⁷ Yes: No:

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

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:

⁶ "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.

⁷ To be included in the Pink Current Information tier, the transfer agent must be registered under the Exchange Act.

The Company applied with FINRA – OTC Market Operations for a 1 for 5,000 stock reverse. The corporate action was approved by FINRA September 25th 2018.

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:

| Number of Shares outstanding as of <u>12/31/2016</u> | Opening Balance: Common: <u>4,921,218,164</u> Preferred: _____ | | *Right-click the rows below and select "Insert" to add rows as needed. | | | | | | |
|------------------------------------------------------|---------------------------------------------------------------------------------|----------------------------------------|------------------------------------------------------------------------|---------------------------------------------------|----------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|-----------------------------------------------|---------------------------------|
| 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 (if applicable) | Restricted or Unrestricted as of this filing? | Exemption or Registration Type? |
| 09/28/2018 | OIS | 315 | Common | .001 | No | TD Ameritrade | Debt | Restricted | None |
| 10/02/2018 | OIS | 220 | Common | .001 | No | CEDE & Co | Debt | Restricted | None |
| 10/02/2018 | OIS | 1 | Common | .001 | No | CEDE & Co | Bal | Restricted | None |
| 10/02/2018 | OIS | Debt | Common | .001 | No | CEDE & Co | Bal | Restricted | None |

| | | | | | | | | | |
|------------|-----|-------------|--------|------|----|---------------------------------|-----|------------|------|
| 10/02/2018 | CAN | -1 | Common | 001 | No | CEDE & Co | Bal | Restricted | None |
| 10/02/2018 | CAN | 1 | Common | 001 | No | CEDE & Co | Bal | Restricted | None |
| 10/02/2018 | OIS | 1 | Common | .001 | No | Raymond James & Associates | Bal | Restricted | None |
| 10/15/2018 | CAN | -5 | Common | .001 | No | Bal Account | Bal | Restricted | None |
| 10/19/2018 | OIS | 14 | Common | .001 | No | APEX CLEARING CORP | Bal | Restricted | None |
| 10/23/2018 | OIS | 32 | Common | .001 | No | E*TRADE SECURITIES LLC | Bal | Restricted | None |
| 11/09/2018 | OIS | 1 | Common | .001 | No | VANGUARD | Bal | Restricted | None |
| 11/28/2018 | OIS | 900,000 | Common | .001 | No | JOSEPH BOLITSKY | Acq | Restricted | None |
| 11/28/2018 | OIS | 1,910,000 | Common | .001 | No | MARGARET BROYHILL | Acq | Restricted | None |
| 11/28/2018 | OIS | 400,000 | Common | .001 | No | CHARLES MCCULLUM | Acq | Restricted | None |
| 11/28/2018 | OIS | 300,000 | Common | .001 | No | GEORGE DELPINO | Acq | Restricted | None |
| 11/28/2018 | OIS | 13,000,000 | Common | .001 | No | JIM TANNER | Acq | Restricted | None |
| 11/28/2018 | OIS | 5,750,000 | Common | .001 | No | RONALD KAPPAHNS | Acq | Restricted | None |
| 11/28/2018 | OIS | 250,000 | Common | .001 | No | KASEM CHARNVITAYA PONG | Acq | Restricted | None |
| 11/28/2018 | OIS | 2,500,000 | Common | .001 | No | BRUCE LIVERGOOD REVOCABLE TRUST | Acq | Restricted | None |
| 11/28/2018 | OIS | 1,000,000 | Common | .001 | No | PETER LOYD | Acq | Restricted | None |
| 11/28/2018 | OIS | 207,000,000 | Common | .001 | No | PETER ZOMPA | Acq | Restricted | None |
| 11/28/2018 | OIS | 1,000,000 | Common | .001 | No | RONALD KORNOWSKI | Acq | Restricted | None |
| 11/28/2018 | OIS | 1,000,000 | Common | .001 | No | FAYE ROSE | Acq | Restricted | None |
| 11/28/2018 | OIS | 7,000,000 | Common | .001 | No | PETER RUBEN | Acq | Restricted | None |
| 11/28/2018 | OIS | 8,000,000 | Common | .001 | No | W. WIKE SCAMMAN | Acq | Restricted | None |
| 11/28/2018 | OIS | 100,000 | Common | .001 | No | JUSTIN BUSH | Acq | Restricted | None |
| 11/28/2018 | OIS | 8,000,000 | Common | .001 | No | MARK BALBIRER | Acq | Restricted | None |
| 12/20/2018 | OIS | 145,000,000 | Common | .001 | No | PETER ZOMPA | Acq | Restricted | None |

| | | | | | | | | | |
|-----------------------------------|-----------------------------------------------------------|--|--|--|--|--|--|--|--|
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| Shares Outstanding on 03/31/2019: | Ending Balance: Common: -4,517,123,007 Preferred: 0 | | | | | | | | |
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Example: A company with a fiscal year end of December 31st, in addressing this item for its quarter ended September 30, 2018, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2016 through September 30, 2018 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 any issuance of promissory notes, convertible notes or convertible debentures **in the past two completed fiscal years and any subsequent interim period.**

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 | 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)⁸:

Name: Peter Zompa
Relationship to Issuer: PDST

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. Financial notes; and
G. 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.

Quarterly Report 03/31/2019

⁸ The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS by persons with sufficient financial skills.

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.

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") The Company was originally organized as a Nevada corporation on February 17, 1999 as a corporation under the name Skytalk Communications, Inc. The Company changed its name on January 24, 2002 to SMO Multimedia Corporation and then on July 30, 2004 (Note this is the date per Nevada Corp site, however Pinksheets.com shows December) to Strategic Management & Opportunities Corporation.

The previous Company business plan was a video and sales platform that allowed every person involved in on-line video production and advertising to log into a single interface. From publishers to production, our platform offers a complete sales solution for digital marketing. This business operation has not been successful or implemented since 2010.

In 2017 Strategic Management & Opportunity Corporation was acquired and reorganized; the entity is organized and filed under the State of Nevada and is a public company

Strategic Management Opportunity is now engaged in the business of acquiring farms, and producing the finest quality hemp in Colorado and other areas, creating incredibly efficacious raw full spectrum CBD oil for both bulk, CBD markets as well as refined individual creams, oils, lotions and ingestible for the individual consumer markets. Our mission is to deliver clinically studied full spectrum CBD in a variety of delivery systems to an emerging market of consumers in pain conditions ranging from joint and arthritis to more acute pains stemming from all kinds of diseases and surgeries. We endeavor to acquire and or merge with exciting and cutting edge companies that can help bring shareholder value, while having specific synergies that complement our mission. We will bring a leading team of executives who can move our company well into the 21st century and beyond. Current management intends to complete the business combination with Rx Development Corporation delivers data-driven, integrated, specializing in pharmaceutical online marketing and development . By leveraging our experience in Lead Generation, DME Pharmacies, and Retail Pharmacies, the Rx Development team is able to captivate, qualify, and engage users through multiple mediums and drive engagement with a company's target markets.

- B. Describe any subsidiaries, parents, or affiliated companies, if applicable, and a description of their business contact information for the business, officers, directors, managers or control persons. Subsidiary information may be included by reference:

MamaD's Greeneacres LLC
20370 Brookmont Rd, Morrison, CO 80465 Formation Date: 10/26/2016
Jurisdiction: Colorado
Form: Limited Liability Company
ID: 20161730285
Registered Agent: Dawn Greene
Assets: Tangible product inventory housing
****Please see supplemental posting for financial details***

- C. Describe the issuers' principal products or services, and their markets: Topical CBD oil, creams, and lotions. US based markets;wholesale and retail.

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. 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

The daily business activity is based in Colorado and is operated from an office located at 2420 17th Denver, CO, 80202, Parameters: 1100 sq/ft office in structure of 8900 sq/ft

7) 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 regarding any person or entity owning 5% of more of the issuer, as well as any officer, and any director of the company, regardless of the number of shares they own. **If any 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 of an individual representing the corporation or entity in the note section.**

| Name of Officer/Director and Control Person | Affiliation with Company (e.g. Officer/Director/Owner of more than 5%) | Residential Address (City / State Only) | Number of shares owned | Share type/class | Ownership Percentage of Class Outstanding | Note |
|---------------------------------------------|------------------------------------------------------------------------|-----------------------------------------|------------------------|------------------|-------------------------------------------|-------|
| <u>Peter Zompa</u> | More than 5% | <u>FL</u> | <u>352,000,000</u> | <u>C</u> | 82% | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ |

8) Legal/Disciplinary History

A. Please identify whether any of the persons 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

9) Third Party Providers

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

Securities Counsel

Name: Randal Lanham
Firm: Law Offices of Randall J Lanham
Address 1: 28562 Oso Parkway, Unit D Rancho
Address 2: Santa Margarita, CA 92688
Phone: _____
Email: _____

Accountant or Auditor

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

Investor Relations Consultant

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

Other Service Providers

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

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

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).

The certifications shall follow the format below:

I, Peter Zompa certify that:

1. I have reviewed this Quarterly disclosure of March 31st 2019;
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.

05/29/2019

CEO Signature



Principal Financial Officer:

I, Peter Zompa certify that:

1. I have reviewed this Quarterly disclosure of March 31st 2019;
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.

05/29/2019

CEO Signature



Exhibits

The following documents are attached hereto as exhibits and are incorporated herein.

**ATTACHMENT DESCRIPTION A. Financial Statements for the Quarterly Report Ending
March 31, 2019**

Strategic Management and Opportunity Corporation

BALANCE SHEET

As of March 31, 2019

| | TOTAL |
|-------------------------------------|-----------------------|
| ASSETS | |
| Current Assets | |
| Other Current Assets | |
| Inventory Asset | 1,200,000.00 |
| Total Other Current Assets | \$1,200,000.00 |
| Total Current Assets | \$1,200,000.00 |
| TOTAL ASSETS | \$1,200,000.00 |
| LIABILITIES AND EQUITY | |
| Liabilities | |
| Long-Term Liabilities | |
| Interest payable | 4,656.20 |
| Note Payable | 34,757.81 |
| Total Long-Term Liabilities | \$39,414.01 |
| Total Liabilities | \$39,414.01 |
| Equity | |
| Retained Earnings | 1,162,113.99 |
| Net Income | -1,528.00 |
| Total Equity | \$1,160,585.99 |
| TOTAL LIABILITIES AND EQUITY | \$1,200,000.00 |

Strategic Management and Opportunity Corporation

PROFIT AND LOSS

January - March, 2019

| | TOTAL |
|-----------------------|---------------------|
| Income | |
| Total Income | |
| GROSS PROFIT | \$0.00 |
| Expenses | |
| Interest Expense | 1,528.00 |
| Total Expenses | \$1,528.00 |
| NET OPERATING INCOME | \$ -1,528.00 |
| NET INCOME | \$ -1,528.00 |

Strategic Management and Opportunity Corporation

STATEMENT OF CASH FLOWS

January - March, 2019

| | TOTAL |
|----------------------------------------------------------------------------------------------|-------------------------|
| OPERATING ACTIVITIES | |
| Net Income | -1,528.00 |
| Adjustments to reconcile Net Income to Net Cash provided by operations: | |
| Inventory Asset | -1,200,000.00 |
| Total Adjustments to reconcile Net Income to Net Cash provided by operations: | -1,200,000.00 |
| Net cash provided by operating activities | \$ -1,201,528.00 |
| FINANCING ACTIVITIES | |
| Interest payable | 1,528.00 |
| Retained Earnings | 1,200,000.00 |
| Net cash provided by financing activities | \$1,201,528.00 |
| NET CASH INCREASE FOR PERIOD | \$0.00 |
| CASH AT END OF PERIOD | \$0.00 |

NOTES TO FINANCIAL STATEMENTS

1. SIGNIFICANT ACCOUNTING POLICIES AND GENERAL

INFORMATION Nature of Business

Strategic Management & Opportunity Corporation has no business operations since 2010. The Company is organized in the state of Nevada and is a publically traded pink sheets, company traded under the symbol SMPP.PK.

Significant Accounting Policies

Fixed Assets

Fixed Assets are stated at cost less accumulated depreciation. Depreciation is recorded at rates designed to depreciate the cost of capital assets over their estimated useful lives.

Depreciation rates used are as follows:

- Furniture and equipment 20% declining balance
- Vehicle 30% declining balance
- Computer equipment 30% declining balance
- Leasehold improvements straight-line 5 years

2. CASH

Cash consists of cash which is currently sitting in the company checking account. The company currently has no bank account.

3. IN PROCESS TECHNOLOGY PLATFORM

The Company has no In Process Technology Platform in 2016.

4. FIXED ASSETS

Fixed Assets consist of computers, office furniture, cameras, and equipment.

5. ACCOUNTS RECEIVABLE

The collectability of our Accounts Receivable is evaluated on an annual basis. Amounts deemed uncollectible are written off to Bad Debt Expense.

6. GOODWILL

The balance of Goodwill on the consolidation of SMPP is based on pre-tax cash flow projections derived from financial budgets approved by management. This method of calculation is consistent with that adopted in the previous financial year.

On an annual basis, management evaluates Goodwill for impairment. Based on management's assessment Goodwill on the consolidation is not impaired for the current financial year.

7. DUE TO SHAREHOLDERS

This amount consists of loans made by shareholders to the company. The amount due to shareholders bears interest at a rate determined annually and has no fixed terms of repayment.

8. BAD DEBT EXPENSE

This amount represents accounts receivable balances which were deemed uncollectible by management in the current financial year.

9. DEPRECIATION

This amount primarily consists of equipment which was written off in the current financial year.

10. PHONE & INTERNET

Phone & Internet consists of costs associated with monthly phone and internet service costs.

Item 19: Articles of Incorporation and Bylaws

(NOTE: As company was incorporated in 1999, the name listed on the articles of incorporation is the original name of the corporation which is "Skytalk Communications, Inc.")