Offering Memorandum: Part II of Offering Document (Exhibit A to Form C)

Life Imaging Fla, Inc.
1981 W. Hillsboro Blvd.
Deerfield Beach, FL 33442
lifeimagingfla.com

Up to $1,070,000.00 in Common Stock at $2.00
Minimum Target Amount: $10,000.00

A crowdfunding investment involves risk. You should not invest any funds in this offering unless you can afford to lose your entire investment.

In making an investment decision, investors must rely on their own examination of the issuer and the terms of the offering, including the merits and risks involved. These securities have not been recommended or approved by any federal or state securities commission or regulatory authority. Furthermore, these authorities have not passed upon the accuracy or adequacy of this document.

The U.S. Securities and Exchange Commission does not pass upon the merits of any securities offered or the terms of the offering, nor does it pass upon the accuracy or completeness of any offering document or literature.

These securities are offered under an exemption from registration; however, the U.S. Securities and Exchange Commission has not made an independent determination that these securities are exempt from registration.

Company:

Company: Life Imaging Fla, Inc.
Address: 1981 W. Hillsboro Blvd., Deerfield Beach, FL 33442
State of Incorporation: DE
Date Incorporated: July 17, 2019

Terms:

Equity

Offering Minimum: $10,000.00 | 5,000 shares of Common Stock
Offering Maximum: $1,070,000.00 | 535,000 shares of Common Stock
Type of Security Offered: Common Stock
Purchase Price of Security Offered: $2.00
Minimum Investment Amount (per investor): $200.00

**Maximum Number of Shares Offered subject to adjustment for bonus shares. See Bonus info below*

Early Bird

First 7 days - 10% bonus shares

Next 30 days - 5% bonus shares

Volume

$200+ | Thank you Tier! Featured on our website.

$1,000 |2 Free heart scans *($700 value!)*

$2,500+ | 2 Free full-body scans includes heart scan *($3,800 value!)*

$5,000+ | VIP tier + 5% Bonus shares: Full 2 years of all scans the full body and heart scans total of 4 FB scans includes heart scan, they can give 2 away to family member or friend or do two each over 2 years. + 5% bonus shares

$20,000+ | Florida ft Lauderdale 3 days 2 night beach resort stay and two full body and heart scan packages + 10% bonus shares

**All perks occur after the offering is completed*

The 10% Bonus for StartEngine Shareholders

Life Imaging Fla, Inc. will offer 10% additional bonus shares for all investments that are committed by StartEngine Crowdfunding Inc. shareholders who invested over $1,000 or made at least two investments in StartEngine's own offerings.

This means eligible StartEngine shareholders will receive a 10% bonus for any shares

they purchase in this offering. For example, if you buy 100 shares of Common Stock at $2 / share, you will receive 10 bonus shares of Common Stocks, meaning you'll own 110 shares for $200. Fractional shares will not be distributed and share bonuses will be determined by rounding down to the nearest whole share.

This 10% Bonus is only valid for one year from the time StartEngine Crowdfunding Inc. investors receive their countersigned StartEngine Crowdfunding Inc. subscription agreement, unless their eligibility period has been extended through additional subsequent investments in StartEngine's own offerings.

Investors eligible for this bonus will also have priority if they are on a waitlist to invest and the company that surpasses its maximum funding goal. They will have the first opportunity to invest should room in the offering become available if prior investments are cancelled or fail.

Investors will only receive a single bonus, which will be the highest bonus rate they are eligible for.

The Company and its Business

Company Overview

We do preventative screening for the early detection of the two of the biggest killers of humans on the planet, Heart Disease and cancer using EBT ct scanner. We use the first FDA approved EBT scanner for early detection of Heart disease. We have developed a unique proprietary model that makes Heart and full-body cancer screening affordable for everyone, early detection absolutely saves lives!

Competitors and Industry

We have taken a proprietary direct marketing approach that is unique to us. We have developed a way to make Heart Scans and full-body cancer screening affordable for everyone. Our unique proactive business model saves lives on a regular basis, rather than a reactive approach used in medicine until now for both heart disease and cancer because insurance will in most cases not pay for any preventative screening like this. Our unique and affordable proactive business model is very effective at saving lives due to early detection. We are one of only two company's in the U.S. with this all-cash pay affordable screening system.

Current Stage and Roadmap

The founder did a soft opening under another company to determine the effectiveness of both the marketing and fulfillment process. The founder did over 500k in sales in the first 4 months in the Tampa Bay area with another company (with a net profit of approximately $195,134.00 in the first 3 months of operation). Life Imaging has everything in place now to expand into the South Florida market. The Miami metro market is over twice the size of Tampa Bay with over 7m people, 8th largest market in

the U.S. and is full of retired Baby Boomers that have retired well in Florida and would like to live a Happy Healthy retirement. They are our ideal customer 45-75 yrs old both male and female. The average median income in Tamps is about 48k its 72k in Miami Metro market. This includes Miami, Ft Lauderdale, Pompano Beach, West Palm Beach, and Boca Raton. This area is collectively known as the "Gold Coast" It simply is one of the nations leading retirement areas and ideal for Life Imaging! There is no one in this market operating with our business model.

We will expand into the Miami metro market as soon as funding is complete, within the next 100 days or so. ASAP, Myself and my Partner Judy Richburg and my sales director Steve Fennell are all moving there as well.

The Team

Officers and Directors

Name: J. Thomas Graham

J. Thomas Graham's current primary role is with the Issuer.

Positions and offices currently held with the issuer:

- **Position:** President/CEO, Secretary and Chief Operating Officer
  Dates of Service: January 01, 2019 - Present
  Responsibilities: Running the day to day operations of the business. Overseeing all aspects of the business, sales, marketing, business development, customer service ect..... 100k salary once we get going. My equity depending on how much we raise will be around 60-70% I think the raise if we raise the 1.07m equity is about 27%.

Other business experience in the past three years:

- **Employer:** Innovative Business Resources Inc.
  Title: President/ CEO
  Dates of Service: December 01, 2014 - Present
  Responsibilities: Business Consulting, Business development, VC, Unique direct marketing platforms. Innovating in all areas of business growth.

Risk Factors

The SEC requires the company to identify risks that are specific to its business and its financial condition. The company is still subject to all the same risks that all companies in its business, and all companies in the economy, are exposed to. These include risks relating to economic downturns, political and economic events and technological developments (such as hacking and the ability to prevent hacking). Additionally, early-stage companies are inherently more risky than more developed

companies. You should consider general risks as well as specific risks when deciding whether to invest.

These are the risks that relate to the Company:

Uncertain Risk
An investment in the Company (also referred to as "we", "us", "our", or "Company") involves a high degree of risk and should only be considered by those who can afford the loss of their entire investment. Furthermore, the purchase of any of the Equity should only be undertaken by persons whose financial resources are sufficient to enable them to indefinitely retain an illiquid investment. Each investor in the Company should consider all of the information provided to such potential investor regarding the Company as well as the following risk factors, in addition to the other information listed in the Company's Form C. The following risk factors are not intended, and shall not be deemed to be, a complete description of the commercial and other risks inherent in the investment in the Company.

Our business projections are only projections
There can be no assurance that the Company will meet our projections. There can be some assurance that the Company will be able to find sufficient demand for our product as we have a very unique tested business model in this space and no specific competition we are aware of. We do feel that we will able to provide the service at a level that allows the Company to make a profit and still attract business.

Any valuation at this stage is difficult to assess
The valuation for the offering was established by the Company. Unlike listed companies that are valued publicly through market-driven stock prices, the valuation of private companies, especially startups, is difficult to assess and you may risk overpaying for your investment.

The transferability of the Securities you are buying is limited
Any Equity purchased through this crowdfunding campaign is subject to SEC limitations of transfer. This means that the stock/note that you purchase cannot be resold for a period of one year. The exception to this rule is if you are transferring the stock back to the Company, to an "accredited investor," as part of an offering registered with the Commission, to a member of your family, trust created for the benefit of your family, or in connection with your death or divorce.

Your investment could be illiquid for a long time
You should be prepared to hold this investment for several years or longer. For the 12 months following your investment there will be restrictions on how you can resell the securities you receive. More importantly, there is no established market for these securities and there may never be one. As a result, if you decide to sell these securities in the future, you may not be able to find a buyer. The Company may be acquired by an existing player in the Health industry or any entity wanting to invest in our Company. However, that may never happen or it may happen at a price that results in you losing money on this investment.

If the Company cannot raise sufficient funds it will not succeed

The Company, is offering common stock in the amount of up to 1,070,000.00 in this offering, and may close on any investments that are made. Even if the maximum amount is raised, the Company is not likely to need additional funds in the future in order to grow, and if it cannot raise those funds for whatever reason, including reasons relating to the Company itself or the broader economy, it may not survive. If the Company manages to raise only the minimum amount of funds, sought, it will have to find other sources of funding for some of the plans outlined in "Use of Proceeds."

Terms of subsequent financings may adversely impact your investment

We will likely need to engage in common equity, debt, or preferred stock financing in the future, which may reduce the value of your investment in the Common Stock. Interest on debt securities could increase costs and negatively impact operating results. Preferred stock could be issued in series from time to time with such designation, rights, preferences, and limitations as needed to raise capital. The terms of preferred stock could be more advantageous to those investors than to the holders of Common Stock. In addition, if we need to raise more equity capital from the sale of Common Stock, institutional or other investors may negotiate terms that are likely to be more favorable than the terms of your investment, and possibly a lower purchase price per share.

Management Discretion as to Use of Proceeds

Our success will be substantially dependent upon the discretion and judgment of our management team with respect to the application and allocation of the proceeds of this Offering. The use of proceeds described below is an estimate based on our current business plan. We, however, may find it necessary or advisable to re-allocate portions of the net proceeds reserved for one category to another, and we will have broad discretion in doing so.

Projections: Forward Looking Information

Any projections or forward looking statements regarding our anticipated financial or operational performance are hypothetical and are based on management's best estimate of the probable results of our operations and will not have been reviewed by our independent accountants. These projections will be based on assumptions which management believes are reasonable. Some assumptions invariably will not materialize due to unanticipated events and circumstances beyond management's control. Therefore, actual results of operations will vary from such projections, and such variances may be material. Any projected results cannot be guaranteed.

We are reliant on one main type of service

All of our current services are variants on one type of service, providing a platform for online capital formation. Our revenues are therefore dependent upon the market for online capital formation.

Minority Holder; Securities with Voting Rights

The Equity that an investor is buying has voting rights attached to them. However, you will be part of the minority shareholders of the Company and therefore will have a

limited ability to influence management's decisions on how to run the business. You are trusting in management discretion in making good business decisions that will grow your investments. Furthermore, in the event of a liquidation of our company, you will only be paid out if there is any cash remaining after all of the creditors of our company have been paid out.

Minority Holder; Securities with No Voting Rights
The Equity that an investor is buying has no voting rights attached to them. This means that you will have no rights in dictating on how the Company will be run. You are trusting in management discretion in making good business decisions that will grow your investments. Furthermore, in the event of a liquidation of our company, you will only be paid out if there is any cash remaining after all of the creditors of our company have been paid out.

You are trusting that management will make the best decision for the company
You are trusting in management discretion. You are buying non-voting membership interest as a minority holder, and therefore must trust the management of the Company to make good business decisions that grow your investment.

Insufficient Funds
The company might not sell enough securities in this offering to meet its operating needs and fulfill its plans, in which case it will cease operating and you will get nothing. Even if we sell all the common stock we are offering now, the Company may need to raise more funds in the future. Even if we do make a successful offering in the future, the terms of that offering might result in your investment in the company being worth less, because later investors might get better terms.

We are an early stage company and have not yet generated any profits
Life Imaging Fla Inc. was formed on July 15th 2019. Accordingly, the Company has a limited history upon which an evaluation of its performance and future prospects can be made. Our current and proposed operations are subject to all business risks associated with new enterprises. These include likely fluctuations in operating results as the Company reacts to developments in its market, managing its growth and the entry of competitors into the market. We will only be able to pay dividends on any shares once our directors determine that we are financially able to do so. Life Imaging Fla Inc. has had limited revenues generated since inception. There is no assurance that we will be profitable in the next 3 years or generate sufficient revenues to pay dividends to the holders of the shares.

We are an early stage company and have limited revenue and operating history
The Company has a short history, few customers, and effectively only some revenue. If you are investing in this company, it’s because you think that Life Imaging Fla. Inc. is a good idea, that the team will be able to successfully market, and sell the product or service, that we can price them right and sell them to enough peoples so that the Company will succeed. Further, we have turned only a small profit and there is no assurance that we will ever be more profitable.

This offering involves “rolling closings,” which may mean that earlier investors may

not have the benefit of information that later investors have.

Once we meet our target amount for this offering, we may request that StartEngine instruct the escrow agent to disburse offering funds to us. At that point, investors whose subscription agreements have been accepted will become our [shareholders]. All early-stage companies are subject to a number of risks and uncertainties, and it is not uncommon for material changes to be made to the offering terms, or to companies' businesses, plans or prospects, sometimes on short notice. When such changes happen during the course of an offering, we must file an amended to our Form C with the SEC, and investors whose subscriptions have not yet been accepted will have the right to withdraw their subscriptions and get their money back. Investors whose subscriptions have already been accepted, however, will already be our [shareholders] and will have no such right.

Ownership and Capital Structure; Rights of the Securities

Ownership

The following table sets forth information regarding beneficial ownership of the company's holders of 20% or more of any class of voting securities as of the date of this Offering Statement filing.

Stockholder Name	Number of Securities Owned	Type of Security Owned	Percentage
J. Thomas Graham	1,500,000	Common Stock	100.0

The Company's Securities

The Company has authorized equity stock. As part of the Regulation Crowdfunding raise, the Company will be offering up to 535,000 of Common Stock.

Common Stock

The amount of security authorized is 4,000,000 with a total of 1,500,000 outstanding.

Voting Rights

1 vote per share

Material Rights

There are no material rights associated with Common Stock.

What it means to be a minority holder

As a minority holder of Common Stock of the company, you will have limited rights in regards to the corporate actions of the company, including additional issuance of securities, company repurchases of securities, a sale of the company or its significant assets, or company transactions with related parties. Further, investors in this offering may have rights less than those of other investors, and will have limited influence on the corporate actions of the company.

Dilution

Investors should understand the potential for dilution. The investor's stake in a company could be diluted due to the company issuing additional shares. In other words, when the company issues more shares, the percentage of the company that you own will go down, even though the value of the company may go up. You will own a smaller piece of a larger company. This increase in number of shares outstanding could result from a stock offering (such as an initial public offering, another crowdfunding round, a venture capital round, angel investment), employees exercising stock options, or by conversion of certain instruments (e.g. convertible bonds, preferred shares or warrants) into stock.
If the company decides to issue more shares, an investor could experience value

dilution, with each share being worth less than before, and control dilution, with the total percentage an investor owns being less than before. There may also be earnings dilution, with a reduction in the amount earned per share (though this typically occurs only if the company offers dividends, and most early stage companies are unlikely to offer dividends, preferring to invest any earnings into the company).

Transferability of securities

For a year, the securities can only be resold:

- In an IPO;
- To the company;
- To an accredited investor; and
- To a member of the family of the purchaser or the equivalent, to a trust controlled by the purchaser, to a trust created for the benefit of a member of the family of the purchaser or the equivalent, or in connection with the death or divorce of the purchaser or other similar circumstance.

Recent Offerings of Securities

We have made the following issuances of securities within the last three years:

- **Name:** Common Stock
  Type of security sold: Equity
  Final amount sold: $150.00
  Number of Securities Sold: 1,500,000
  Use of proceeds: Money used to incorporate the company
  Date: July 17, 2019
  Offering exemption relied upon: Section 4(a)(2)

Financial Condition and Results of Operations

Financial Condition

You should read the following discussion and analysis of our financial condition and results of our operations together with our financial statements and related notes appearing at the end of this Offering Memorandum. This discussion contains forward-looking statements reflecting our current expectations that involve risks and uncertainties. Actual results and the timing of events may differ materially from those contained in these forward-looking statements due to a number of factors, including those discussed in the section entitled "Risk Factors" and elsewhere in this Offering Memorandum.

Results of Operations

How long can the business operate without revenue:

Without generating revenue, but with a continued crowdfunding campaign, we can operate for 12 months. Where needed, the Company's Chief Executive Officer will make working capital advances to pay corporate expenses.

Foreseeable major expenses based on projections:

Advertising, lease on equipment, office space and payroll are the most significant expenses we will incur.

Future operational challenges:

After getting the priceless insight and knowledge from our consultant the only other person we know of who has been operating very successfully for over 5 years in this very same business model in another State. And doing the soft opening we did to test the sales and marketing we feel very confident in our ability to succeed.

Future challenges related to capital resources:

If we achieve the maximum equity raise amount we feel we are well funded to operate fully for up to 12 months, we feel we can achieve profitability prior to this timeline!

There are no other future plans to raise money. If we raise the maximum amount with StartEngine we will be fully funded for planned growth for at least twelve months.

Future milestones and events:

Once we open the first location in South Florida (April 2021), we feel we can scale the business by opening additional locations and repeat the concept seamlessly. We will be strategic in the markets we access and look for high growth potential based upon the local demographic.

Liquidity and Capital Resources

What capital resources are currently available to the Company? (Cash on hand, existing lines of credit, shareholder loans, etc...)

I have a promissory note for 476k from a sale of another business coming in over the next 16 months I am committing to the business. In addition to the equity crowdfunding campaign we are running with Start Engine, we believe that our capital raising efforts will be successful..

How do the funds of this campaign factor into your financial resources? (Are these funds critical to your company operations? Or do you have other funds or capital resources available?)

These funds are very important to allow us to scale the business on a much quicker time frame. I am very confident in our ability to scale the business organically from

cash we generate.. With an influx of cash we believe we will have sufficient capital available to consider opening up a minimum of 3 new locations in an expedited time frame..

Are the funds from this campaign necessary to the viability of the company? (Of the total funds that your company has, how much of that will be made up of funds raised from the crowdfunding campaign?)

Depending on how much we raise it will make up at least half of the money needed to scale the business. I would say these funds are necessary to create scalability sooner rather than later.

If we raise the full $1.07M, that will make up 99% of our funds.

How long will you be able to operate the company if you raise your minimum? What expenses is this estimate based on?

If we raise the minimum we will be able to operate with one location only for approximately 6 months. This is based on expected operating expenses consisting of payroll, office lease, advertising, cost of the scanner monthly maintenance.

How long will you be able to operate the company if you raise your maximum funding goal?

If we raise the maximum we will be able to operate with one location only for approximately 12 months. This is based on payroll, office lease, advertising, cost of the scanner monthly maintenance.

Are there any additional future sources of capital available to your company? (Required capital contributions, lines of credit, contemplated future capital raises, etc...)

No other future plans to raise monies, if we raise the max amount with Start Engine we will be fully funded for planned growth.

Indebtedness

Related Party Transactions

- **Name of Entity:** J. Thomas Graham
  Relationship to Company: Officer
  Nature / amount of interest in the transaction: J. Thomas Graham, the Company's CEO and majority shareholder.

Material Terms: During the year ended December 31, 2019, the Company also issued 1,500,000 founder shares of common stock at $0.0001 par value to J. Thomas Graham, the Company's CEO and majority shareholder. These shares were issued to J. Thomas Graham, at a total value of $150. During the year ended December 31, 2019, a shareholder of the Company advanced funds for operations, which were repaid in 2020. These advances were non-interest bearing, unsecured and due on demand. At Decemebr 31, 31, 2019, the amount of advances outstanding is $13,600,, and are recorded under 'Advances – Related Party' on the balance sheets.

Valuation

Pre-Money Valuation: $3,000,000.00

Valuation Details:

We have a proprietary business model from both a marketing standpoint as well as making this type of preventative screening for early detection of both Heart Disease and Cancer now affordable for almost everyone. We will be the only company in our markets doing what we do saving lives on the regular. I have a good friend that I learned the business from that is also serving as a paid consultant for our first 9 months of operation. He has a very successful identical business in another city and state for the last seven years. I, the founder, also did a soft opening in the Tampa Bay area to test the business model we generated $529,325.00 with a net profit of approximately $195,134.00 in the first 3 months of operation under a different company in the Tampa Bay area, this was done with only one sales representative in place, we will have 4 or 5 sales reps at our new location in South Florida. Life Imaging estimates that it can generate 2-3m the first year with a profit of approximately 1-2 million dollars. In addition, I have over the past 20 years built from scratch and sold several companies. The last company I built over 5 years doing over 3m in revenue per year. My passion is to build a successful business, this time we get to do it while doing good on the planet, by making people aware of this life saving affordable early detection system for the two biggest killers of people on the planet, Heart Disease and cancer!

Use of Proceeds

If we raise the Target Offering Amount of $10,000.00 we plan to use these proceeds as follows:

- *StartEngine Platform Fees*
  7.0%

- *StartEngine Platform Fees*
  93.0%
  StartEngine Platform Fees

If we raise the over allotment amount of $1,070,000.00, we plan to use these proceeds as follows:

- *StartEngine Platform Fees*
  7.0%

- *Working Capital*
  32.0%
  Purchase an EBT scanner

- *Marketing*
  20.0%
  Buy advertising from local radio and tv, hire a local branding agency in the local market.

- *Company Employment*
  22.0%
  Hire new employees

- *Office Space*
  19.0%
  We will secure medical office space in south Florida

The Company may change the intended use of proceeds if our officers believe it is in the best interests of the company.

Regulatory Information

Disqualification

No disqualifying event has been recorded in respect to the company or its officers or directors.

Compliance Failure

The company has not previously failed to comply with the requirements of Regulation Crowdfunding.

Ongoing Reporting

The Company will file a report electronically with the SEC annually and post the report on its website no later than April 30 (120 days after Fiscal Year End). Once posted, the annual report may be found on the Company's website at lifeimagingfla.com (www.Lifeimagingfla.com/annualreport).

The Company must continue to comply with the ongoing reporting requirements until:

(1) it is required to file reports under Section 13(a) or Section 15(d) of the Exchange Act;

(2) it has filed at least one (1) annual report pursuant to Regulation Crowdfunding and has fewer than three hundred (300) holders of record and has total assets that do not exceed $10,000,000;

(3) it has filed at least three (3) annual reports pursuant to Regulation Crowdfunding;

(4) it or another party repurchases all of the securities issued in reliance on Section 4(a)(6) of the Securities Act, including any payment in full of debt securities or any complete redemption of redeemable securities; or

(5) it liquidates or dissolves its business in accordance with state law.

Updates

Updates on the status of this Offering may be found at: www.startengine.com/life-scan

Investing Process

See Exhibit E to the Offering Statement of which this Offering Memorandum forms a part.

EXHIBIT B TO FORM C

FINANCIAL STATEMENTS AND INDEPENDENT ACCOUNTANT'S REVIEW FOR Life Imaging Fla, Inc.

[See attached]

Life Imaging

"We Scan For Life"

LIFE IMAGING FLA, INC.

A Delaware Corporation

Financial Statements (Unaudited) and
Independent Accountants' Review Report

For the Two Years Ending December 31, 2020 and 2019

LIFE IMAGING FLA, INC.

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

FRUCI & ASSOCIATES II
A Professional Limited Liability Company

To Management of Life Imaging FLA, Inc.
1981 West Hillsboro Boulevard
Deerfield Beach, FL 33442

We have reviewed the accompanying financial statements of Life Imaging FLA, Inc. (the "Company"), which comprise the balance sheets as of December 31, 2020 and 2019, and the related statements of operations, stockholders' equity (deficit), and cash flows for the two years ending December 31, 2020 and 2019, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountants' Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountants' Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter Regarding Going Concern

As disclosed in Note 2 of the financial statements, Life Imaging FLA, Inc.'s date of inception was January 1, 2019, has not yet begun operations as of December 31, 2020, has incurred losses since inception, had net cash used in operations, and a working capital deficit. Accordingly, substantial doubt is raised about the Company's ability to continue as a going concern.

Fruci & Associates II, PLLC

Fruci & Associates II, PLLC
Spokane, WA

April 9, 2021

Members of:
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AICPA
PCPS

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LIFE IMAGING FLA, INC.

BALANCE SHEETS

As of December 31, 2020 and 2019

(unaudited)

	2020	2019
Assets		
Current assets:		
Cash	$ 2,488	$ -
Total current assets	2,488	-
Furniture and equipment, net	16,489	-
Equipment deposit	35,000	-
Security deposit	29,639	-
ROU - operating lease	654,851	-
Total assets	$ 738,467	$ -
Liabilities and stockholders' equity		
Current liabilities:		
Bank overdraft	$ -	$ 63
Accounts payable	10,118	-
ROU - operating lease liability (current portion)	118,304	-
Payroll tax liabilities	8,345	-
Advances - related party	-	13,600
Total current liabilities	136,767	13,663
Long-term liabilities:		
ROU - operating lease liability (non-current portion)	592,878	-
Total long-term liabilities	592,878	-
Total liabilities	729,645	13,663
Commitments & contingencies	-	-
Stockholders' equity		
Common stock, 4,000,000 shares authorized, $0.0001, par value; 1,752,890 and 1,509,629 shares issued and outstanding at December 31, 2020 and 2019, respectively	175	151
Subscription Receivable	(26,177)	(948)
Additional paid-in capital	414,115	5,795
Accumulated deficit	(379,291)	(18,661)
Total stockholders' equity (deficit)	8,822	(13,663)
Total liabilities and stockholders' equity	$ 738,467	$ -

See accountants' review report and accompanying notes to the financial statements.

LIFE IMAGING FLA, INC.

STATEMENTS OF OPERATIONS

For the Two Years Ending December 31, 2020 and 2019

(unaudited)

	2020	2019
Revenue	$ -	$ -
Operating expenses		
General and administrative	55,338	11,303
Professional fees	6,513	185
Advertising	147,533	449
Rent	83,574	-
Travel expenses	13,129	2,783
Owners compensation	54,543	3,941
Total operating expenses	360,630	18,661
Net loss before income taxes	(360,630)	(18,661)
Provision for income taxes	-	-
Net loss	$ (360,630)	$ (18,661)

See accountants' review report and accompanying notes to the financial statements.

LIFE IMAGING FLA, INC.
STATEMENT OF STOCKHOLDERS' EQUITY (DEFICIT)
For the Two Years Ending December 31, 2020 and 2019
(unaudited)

	Common Stock		APIC	Subscription	Accumulated	Total Stockholders'
	Shares	Amount		Receivable	Deficit	Equity (Deficit)
January 1, 2019 (inception)	-	$ -	$ -	$ -	$ -	$ -
Issuance of founder shares	1,500,000	150	-	-	-	150.00
issuance of common stock for cash	9,629	1	5,795	(948)	-	4,848
Net loss	-	-	-	-	(18,661)	(18,661)
Balance - December 31, 2019	1,509,629	151	5,795	(948)	(18,661)	(13,663)
issuance of common stock for cash	243,261	24	408,320	(25,229)	-	383,115
Net loss	-	-	-	-	(360,630)	(360,630)
Balance - December 31, 2020	1,752,890	$ 175	$ 414,115	$ (26,177)	$ (379,291)	$ 8,822

See accountants' review report and accompanying notes to the financial statements.

LIFE IMAGING FLA, INC.

STATEMENTS OF CASH FLOWS

For the Two Years Ending December 31, 2020 and 2019

(unaudited)

	2020	2019
Cash flows from operating activities		
Net loss	$ (360,630)	$ (18,661)
Adjustments to reconcile net loss to net cash used by operating activities:		
Depreciation expense	9	-
Lease costs	56,331	-
Changes in operating assets and liabilities:		
Security Deposit	(29,639)	-
Payroll liability	8,345	-
Accounts payable	10,118	-
Bank overdraft	(63)	63
Related-Party Advances	(13,600)	13,600
Net cash used by operating activities	(329,129)	(4,998)
Cash flows from investing activities		
Payment for equipment deposit	(35,000)	-
Purchase of furniture and equipment	(16,498)	-
Net cash used by investing activities	(51,498)	-
Cash flows from financing activities		
Proceeds from issuance of common stock, net of offering costs	383,115	4,998
Net cash provided by financing activities	383,115	4,998
Net increase in cash and cash equivalents	2,488	-
Cash and cash equivalents, beginning	-	-
Cash and cash equivalents, ending	$ 2,488	$ -
Supplemental cash flow information:		
Cash paid during the year for:		
Interest	$ -	$ -
Income taxes	$ -	$ -
Non-cash transactions:		
Right-of-use asset obtained in exchange for new operating lease liability	$ 714,383	$ -

See accountants' review report and accompanying notes to the financial statements.

NOTE 1 – NATURE OF BUSINESS AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Business

Prior to converting to a C-Corp, the Company was initially an LLC whose inception date was January 1, 2019 under the jurisdiction of Florida. The Company converted to a C-Corp and changed its name to Life Imaging FLA, Inc. ("the Company") on July 15, 2019 under the laws of the State of Delaware, and is headquartered in St. Petersburg, Florida. The Company offers affordable, early detection and preventative screenings for heart disease and cancer using a low dose General Electric CT Scanner.

Basis of Presentation

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("GAAP"). In the opinion of management, all adjustments considered necessary for a fair presentation have been included. All such adjustments are normal and recurring in nature. The Company's fiscal year-end is December 31.

Estimates

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

Risks and Uncertainties

As of December 31, 2020, the Company has not commenced operations. The Company's activities since inception include general startup expenses and efforts to raise capital and setting up their new location. Upon commencement of the planned, full-scale of operations, the Company will incur significant additional expenses relative to the market it is operating in. The Company is dependent upon additional capital resources for the commencement of its planned operations and is subject to significant risks and uncertainties; including failing to secure funding to execute the Company's plans or failing to profitably operate the business.

Cash and Cash Equivalents

The Company considers all highly liquid investments with an original maturity of 90 days or less to be cash equivalents. At December 31, 2020 and 2019, the Company had no items, other than bank deposits, that would be considered cash equivalents. The Company maintains its cash in bank deposit accounts, that may at times, exceed federal insured limits.

Advertising costs

The Company's advertising costs are expensed as incurred. During the years ended December 31, 2020 and 2019, the Company recognized $147,533 and $449 in advertising costs, respectively.

Property and Equipment

Property and equipment is stated at cost, less accumulated depreciation. Major improvements are capitalized while expenditures for maintenance, repairs and minor improvements are charged to expense. When assets are retired or otherwise disposed of, the assets and related accumulated depreciation are eliminated from the accounts and any resulting gain or loss is reflected in operations. Depreciation of property and equipment is computed using the straight-line method over the estimated useful lives of the related assets, ranging from five to fifteen years. There was $9 and $0 of depreciation expense for the years ending December 31, 2020 and 2019, respectively.

Offering Costs

The Company accounts for offering costs in accordance with ASC 340, Other Assets and Deferred Costs. Prior to the completion of an offering, offering costs are capitalized as deferred offering costs on the balance sheet. The deferred offering costs are netted against the proceeds of the offering in stockholders' deficit. If the offering is unsuccessful, such costs are expensed.

Income Taxes

The Company assesses its income tax positions and records tax benefits for all years subject to examination based upon its evaluation of the facts, circumstances and information available at the reporting date. In accordance with ASC 740-10, for those tax positions where there is a greater than 50% likelihood that a tax benefit will be sustained, our policy is to record the largest amount of tax benefit that is more likely than not to be realized upon ultimate settlement with a taxing authority that has full knowledge of all relevant information. For those income tax positions where there is less than 50% likelihood that a tax benefit will be sustained, no tax benefit will be recognized in the financial statements. The Company has determined that there are no material uncertain tax positions.

The Company accounts for income taxes based on the provisions promulgated by the Internal Revenue Service ("IRS"), which has a statute of limitation of three years from the due date of the return. As such, all tax years since inception are open for inspection.

The Company currently has an estimated tax net operating loss (NOL) of $379,291 for which it may receive future tax benefits. However, as of December 31, 2020, no such benefit is expected to be recognized in the near term, and therefore, a full valuation allowance has been assessed on any potential income tax benefit.

The following table outlines the tax rates for the Company as of December 31:

	2020	2019
Federal Tax Rate	21.00%	21.00%
FL Tax Rate	4.46%	4.46%
Tax Rate	25.46%	25.46%

See the table below for the estimated deferred tax assets of the Company at December 31:

	2020	2019
Net operating loss carryforward	$ (379,291)	$ (18,661)
Total deferred tax asset	96,560	4,751
Valuation allowance	(96,560)	(4,751)
Deferred tax asset, net	$ (0)	$ (0)

The deferred tax asset valuation allowance increased by $91,809 from the year ending December 31, 2019 to December 31, 2020.

Recent Accounting Pronouncements

No recently issued accounting pronouncements are expected to have a significant impact on the Company's financial statements.

Fair Value of Financial Instruments

Financial Accounting Standards Board ("FASB") guidance specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources, while unobservable inputs reflect market assumptions. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to unobservable inputs (Level 3 measurement). The three levels of the fair value hierarchy are as follows:

Level 1 - Unadjusted quoted prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date. Level 1 primarily consists of financial instruments whose value is based on quoted market prices such as exchange-traded instruments and listed equities.

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly (e.g., quoted prices of similar assets or liabilities in active markets, or quoted prices for identical

or similar assets or liabilities in markets that are not active).

Level 3 - Unobservable inputs for the asset or liability. Financial instruments are considered Level 3 when their fair values are determined using pricing models, discounted cash flows or similar techniques and at least one significant model assumption or input is unobservable.

The carrying amounts of assets and liabilities reported in the balance sheets approximate their fair value.

Subsequent Events

Subsequent to December 31, 2020, the Company continued to sell 112,728 shares of common stock through its Regulation CrowdFunding ("Reg CF") on StartEngine, LLC. The Company recognized gross proceeds of $211,832 and had a subscription receivable of $11,388 related to the sale of these shares as of March 31, 2021. In connection with this offering, the Company incurred offering costs of $23,982.

The Company has evaluated subsequent events from December 31, 2020 to April 9, 2021, the date the financial statements were issued, and has determined that there are no items other what is disclosed above.

NOTE 2 – GOING CONCERN

The accompanying financial statements have been prepared assuming the Company will continue as a going concern, which contemplates the recoverability of assets and the satisfaction of liabilities in the normal course of business.

As reflected in the accompanying financial statements, for the year ended December 31, 2020 the Company had:

- Net loss of $360,630; and
- Net cash used in operations was $329,129

Additionally, at December 31, 2020, the Company had:

- Accumulated deficit of $379,291
- Stockholders' equity of $8,822; and
- Working capital deficit of $134,279

The above, among other factors, raises substantial doubt about the Company's ability to continue as a going concern. The ability of the Company to continue as a going concern is dependent upon management's plans to raise additional capital from the issuance of debt or the sale of stock, its ability to commence profitable sales of its flagship product, and its ability to generate positive operational cash flow. The accompanying financial statements do not include any adjustments that might be required should the Company be unable to continue as a going concern.

In December 2019, a novel strain of coronavirus (COVID-19) was reported in Wuhan, China and has spread

throughout the United States and the rest of the world. The World Health Organization has declared the outbreak to constitute a "Public Health Emergency of International Concern." This contagious disease outbreak, which has not been contained, and is disrupting supply chains and affecting production and sales across a range of industries in United States and other companies as a result of quarantines, facility closures, and travel and logistics restrictions in connection with the outbreak, as well as the worldwide adverse effect to workforces, economies and financial markets, leading to a global economic downturn. Therefore, the Company expects this matter to negatively impact its operating results. However, the related financial impact and duration cannot be reasonably estimated at this time.

NOTE 3 – RELATED PARTY TRANSACTIONS

During the period ended December 31, 2019, a shareholder of the Company advanced funds for operations. These advances are non-interest bearing. At December 31, 2019, the amount of advances outstanding is $13,600, respectively, and are recorded under 'Advances – Related Party' on the balance sheets. These advances were paid in full during the year ended December 31, 2020 and resulted in a zero balance at year end.

During the period ended December 31, 2019, the Company also issued 1,500,000 founder shares of common stock at $.0001 par value to J. Thomas Graham, the Company's CEO and majority shareholder. These shares were issued to J. Thomas Graham, at a total value of $150.

NOTE 4 – RIGHT OF USE ASSET AND LIABILITY

During the year ending December 31, 2020, the Company entered into an operating lease for some property in Deerfield, Florida. As of December 31, 2020, the Company has no financing leases as defined in ASC 842, *"Leases"*. The tables below present information regarding the Company's operating lease assets and liabilities at December 31, 2020.

	2020
Assets	
Operating lease - right-of-use asset - non-current	$ 654,851
Liabilities	
Operating lease liability	$ 711,182
Weighted-average remaining lease term (years)	4.58
Weighted-average discount rate	8%

The components of lease expense were as follows:

Operating lease costs	
Amortization of right-of-use operating lease asset	$ 59,532
Lease liability expense in connection with obligation repayment	24,042
Total operating lease costs	$ 83,574

Future minimum lease payments required under leases that have initial or remaining non-cancelable lease terms in excess of one year at December 31, 2020:

2021	$ 170,948
2022	179,495
2023	188,470
2024	197,894
2025	120,865
Total undiscounted cash flows	857,672
Less: amount representing interest	(146,491)
Present value of operating lease liability	711,182
Less: current portion of operating lease liability	(118,304)
Long-term operating lease liability	$ 592,878

NOTE 5 – STOCKHOLDERS' EQUITY

At December 31, 2019, the Company has 4,000,000 authorized shares of $0.0001 par value common stock.

During the period from January 1, 2019 (inception) to December 31, 2019, the Company issued 1,500,000 founder shares of common stock. The 1,500,000 shares of common stock were issued to the J. Thomas Graham, CEO, totaling $150.

During the period from January 1, 2019 (inception) to December 31, 2019, the Company issued 9,629 shares to investors as a part of a Regulation CF raise, for net proceeds of $4,848 including which includes a subscription receivable of $948.

During the year ended December 31, 2020, the Company issued 243,261 shares to investors as a part of a Regulation CF raise, for net proceeds of $383,115 which includes a subscription receivable for another $25,229.

EXHIBIT C TO FORM C

PROFILE SCREENSHOTS

[See attached]

EXHIBIT D TO FORM C

VIDEO TRANSCRIPT

Video 1:

V.O., Emergency Call:

911, police, fire--911, my husband's having a heart attack.

Put the heel of your hand in the center of his chest right between the nipples.

1, 2, 3, 4, 5, 6, 7...

-Is he conscious?

-No, he's not.

Doctor 1:

In America and around the world, coronary disease is the number-one killer.

V.O., Emergency Call:

I'm going to start giving him mouth-to-mouth. He's turning black.

Doctor 1:

About a third of patients, the first event is... sudden death.

Doctor 2:

And this is a completely preventable disease.

The science is the slam-dunk

Person 1:

[clips of scanner]

One day he said to me, "Would you like to see something really neat?

Doctor 2:

[images of scan]

We were amazed at the images.

Doctor 4:

Every time we tried to redo the experiments, we got the same answer.

It's just remarkable.

V.O.

We were working on something that turned out to be valuable.

Some of the best cardiologists advised against it.

Doctor 5:

I'm not a fan of it.

I don't like medical cults.

V.O. (to patient in scanner)

[clip of patient in scanner]

Breathe in.

Person 2:

Well, he's an idiot.

It saved my life.

On screen text: 'A Tale of Hope'

V.O. (to patient in scanner)

[clip of patient in scanner]

Hold your breath.

Person 2:

And if it saved mine, it can save others.

On screen text: 'And loss'

Voiceover, Emergency Call:

Quick. I don't think she's breathing.

Oh, God almighty.

Person 1:

How many lives do you think would have been saved if we'd done it in 1990 what we're doing now?

A lot.

STARTENGINE SUBSCRIPTION PROCESS (Exhibit E)

Platform Compensation

- As compensation for the services provided by StartEngine Capital, the issuer is required to pay to StartEngine Capital a fee consisting of a 6-8% (six to eight percent) commission based on the dollar amount of securities sold in the Offering and paid upon disbursement of funds from escrow at the time of a closing. The commission is paid in cash and in securities of the Issuer identical to those offered to the public in the Offering at the sole discretion of StartEngine Capital. Additionally, the issuer must reimburse certain expenses related to the Offering. The securities issued to StartEngine Capital, if any, will be of the same class and have the same terms, conditions and rights as the securities being offered and sold by the issuer on StartEngine Capital's website.

Information Regarding Length of Time of Offering

- Investment Cancellations: Investors will have up to 48 hours prior to the end of the offering period to change their minds and cancel their investment commitments for any reason. Once within 48 hours of ending, investors will not be able to cancel for any reason, even if they make a commitment during this period.
- Material Changes: Material changes to an offering include but are not limited to: A change in minimum offering amount, change in security price, change in management, material change to financial information, etc. If an issuer makes a material change to the offering terms or other information disclosed, including a change to the offering deadline, investors will be given five business days to reconfirm their investment commitment. If investors do not reconfirm, their investment will be cancelled and the funds will be returned.

Hitting The Target Goal Early & Oversubscriptions

- StartEngine Capital will notify investors by email when the target offering amount has hit 25%, 50% and 100% of the funding goal. If the issuer hits its goal early, the issuer can create a new target deadline at least 5 business days out. Investors will be notified of the new target deadline via email and will then have the opportunity to cancel up to 48 hours before new deadline.
- Oversubscriptions: We require all issuers to accept oversubscriptions. This may not be possible if: 1) it vaults an issuer into a different category for financial statement requirements (and they do not have the requisite financial statements); or 2) they reach $1.07M in investments. In the event of an oversubscription, shares will be allocated at the discretion of the issuer.
- If the sum of the investment commitments does not equal or exceed the target offering amount at the offering deadline, no securities will be sold in the offering, investment commitments will be cancelled and committed funds will be returned.
- If a StartEngine issuer reaches its target offering amount prior to the deadline, it may conduct an initial closing of the offering early if they provide notice of the new offering deadline at least five business days prior to the new offering deadline (absent a material change that would require an extension of the offering and reconfirmation of the investment commitment). StartEngine will notify investors when the issuer meets its

target offering amount. Thereafter, the issuer may conduct additional closings until the offering deadline.

Minimum and Maximum Investment Amounts

- In order to invest, to commit to an investment or to communicate on our platform, users must open an account on StartEngine Capital and provide certain personal and non-personal information including information related to income, net worth, and other investments.
- Investor Limitations: Investors are limited in how much they can invest on all crowdfunding offerings during any 12-month period. The limitation on how much they can invest depends on their net worth (excluding the value of their primary residence) and annual income. If either their annual income or net worth is less than $107,000, then during any 12-month period, they can invest up to the greater of either $2,200 or 5% of the lesser of their annual income or net worth. If both their annual income and net worth are equal to or more than $107,000, then during any 12-month period, they can invest up to 10% of annual income or net worth, whichever is less, but their investments cannot exceed $107,000.