

Edgar Filing: REFLECT SCIENTIFIC INC - Form 8-K/A

REFLECT SCIENTIFIC INC  
Form 8-K/A  
September 14, 2006

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K/A-1

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities and Exchange Act

June 27, 2006

-----  
Date of Report  
(Date of earliest event reported)

Reflect Scientific, Inc.  
-----  
(Exact name of registrant as specified in its charter)

UTAH  
-----  
(State or other  
jurisdiction of  
incorporation)

000-31377  
-----  
(Commission File Number)

87-0642556  
-----  
(IRS Employer  
Identification No.)

970 Terra Bella Avenue  
Mountain View, California 94043  
-----  
(Address of Principal Executive Offices)

(650) 960-0300  
-----  
(Registrant's Telephone Number)

N/A  
-----  
(Former Name or Former Address if changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the Registrant under any of the following provisions (see general instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14-a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the

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Exchange Act (17 CFR 240.13e-4(c))

Item 9.01 Financial Statements and Exhibits.

(a) Financial Statements of Businesses acquired.

CRYOMASTOR, INC. (A DEVELOPMENT STAGE COMPANY)

FINANCIAL STATEMENTS

December 31, 2005

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

Board of Directors and Shareholders of  
Cryomastor, Inc. (a development stage company)  
Mountain View, California

We have audited the accompanying balance sheet of Cryomastor, Inc. (a development stage company) as of December 31, 2005, and the related statements of operations, shareholders' equity and cash flows for the year ended December 31, 2005. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Cryomastor, Inc. (a development stage company) as of December 31, 2005, and the results of its operations and its cash flows for the year ended December 31, 2005 in conformity with accounting principles generally accepted in the United States of America.

/S/HJ Associates & Consultants, LLP

HJ Associates & Consultants, LLP  
Salt Lake City, Utah  
September 7, 2006

C O N T E N T S

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CRYOMASTOR, INC. (A DEVELOPMENT STAGE COMPANY)  
 Balance Sheet

ASSETS

|                            | December 31,<br>2005 |
|----------------------------|----------------------|
| CURRENT ASSETS             |                      |
| Cash                       | \$ 4,807             |
|                            | -----                |
| FIXED ASSETS, NET (Note 3) | 70,726               |
|                            | -----                |
| OTHER ASSETS               |                      |
| Patents, net (Note 4)      | 9,085                |
|                            | -----                |
| TOTAL ASSETS               | \$ 84,618            |
|                            | =====                |

The accompanying notes are an integral part of these financial statements.  
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CRYOMASTOR, INC. (A DEVELOPMENT STAGE COMPANY)  
 Balance Sheet (continued)

LIABILITIES AND SHAREHOLDERS' EQUITY

|                               | December 31,<br>2005 |
|-------------------------------|----------------------|
| CURRENT LIABILITIES           |                      |
| Accounts payable              | \$ 10,214            |
| Accrued liabilities           | 76,034               |
| Notes payable                 | 302,671              |
|                               | -----                |
| Total Current Liabilities     | 388,919              |
|                               | -----                |
| COMMITMENTS AND CONTINGENCIES |                      |

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SHAREHOLDERS' EQUITY

|  |           |
|--|-----------|
| Common stock; \$0.001 par value, authorized 10,000,000 shares;<br>10,000,000 shares issued and outstanding | 10,000    |
| Stock subscription receivable (Note 5)   | (4,900)   |
| Deficit accumulated during the development stage   | (309,401) |
|  | -----     |
| Total Shareholders' Deficit  | (304,301) |
|  | -----     |
| TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY   | \$ 84,618 |
|  | =====     |

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

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CRYOMASTOR, INC. (A DEVELOPMENT STAGE COMPANY)  
Statement of Operations  
From Inception on October 25, 2005 to December 31, 2005

|   |              |
|---|--------------|
| REVENUES                                      | \$ -         |
| OPERATING EXPENSES                            |              |
| General and administrative                    | 12,301       |
|   | -----        |
| OPERATING LOSS                                | (12,301)     |
|   | -----        |
| OTHER EXPENSE                                 |              |
| Loss on purchase of patent                    | (297,100)    |
|   | -----        |
| NET LOSS                                      | \$ (309,401) |
|   | =====        |
| Loss per share                                | \$ (.017)    |
|   | =====        |
| Weighted average number of shares outstanding | 1,808,219    |
|   | =====        |

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

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CRYOMASTOR, INC. (A DEVELOPMENT STAGE COMPANY)  
Statement of Shareholders Equity  
From Inception on October 25, 2005 to December 31, 2005

|                              | Common<br>Shares | Stock<br>Amount | Stock<br>Subscription<br>Receivable | Deficit<br>Accumulated<br>During the<br>Development<br>Stage |
|------------------------------|------------------|-----------------|-------------------------------------|--|
| Balance at Inception         | -                | \$ -            | \$ -                                | \$ -   |
| Common stock issued for cash |                  |                 |                                     |  |

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|  |            |           |            |              |
|--|------------|-----------|------------|--------------|
| At \$0.001 per share on<br>October 25, 2006        | 10,000,000 | 10,000    | -          | -            |
| Stock subscription<br>receivable                   | -          | -         | (4,900)    | -            |
| Net income for the year<br>ended December 31, 2005 | -          | -         | -          | (309,401)    |
| Balance December 31, 2005                          | 10,000,000 | \$ 10,000 | \$ (4,900) | \$ (309,401) |
|  | =====      | =====     | =====      | =====        |

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

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CRYOMASTOR, INC. (A DEVELOPMENT STAGE COMPANY)  
Statement of Cash Flows  
From Inception on October 25, 2005 to December 31, 2005

CASH FLOWS FROM OPERATING ACTIVITIES

|  |              |
|--|--------------|
| Net loss   | \$ (309,401) |
| Adjustments to reconcile net loss to net cash<br>provided by operating activities: |              |
| Depreciation expense   | 3,075        |
| Amortization of patent   | 154          |
| Loss on purchase of patent   | 297,100      |
| Changes in operating assets and liabilities:                                       |              |
| Increase in accounts payable and accrued liabilities                               | 86,248       |
| Net Cash Provided by Operating Activities  | 77,176       |
|  | -----        |

CASH FLOWS FROM INVESTING ACTIVITIES

|                                       |           |
|---------------------------------------|-----------|
| Purchase of equipment                 | (73,801)  |
| Purchase of patent                    | (306,339) |
| Net Cash Used by Investing Activities | (380,140) |
|                                       | -----     |

CASH FLOWS FROM FINANCING ACTIVITIES

|   |         |
|---|---------|
| Proceeds from issuance of notes payable   | 302,671 |
| Capital contribution                      | 5,100   |
| Net Cash Provided by Financing Activities | 307,771 |
|   | -----   |

NET INCREASE IN CASH 4,807

CASH AT BEGINNING OF PERIOD -

CASH AT END OF YEAR \$ 4,807

NON-CASH INVESTING AND FINANCING ACTIVITIES:

Cash Paid For:

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|              |    |   |
|--------------|----|---|
| Interest     | \$ | - |
| Income taxes | \$ | - |

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

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CRYOMASTOR, INC. (A DEVELOPMENT STAGE COMPANY)  
Notes to the Financial Statements  
From Inception on October 25, 2005 to December 31, 2005

### NOTE 1 - ORGANIZATION AND DESCRIPTION OF BUSINESS

The Company was formed on October 25, 2005 and incorporated in the state of California. The Company is involved in the design and manufacture of ultra low temperature (ULT) cooling systems. The Cryomastor brand is a newly invented, liquid nitrogen cooled storage system that provides temperature versatility, temperature uniformity and eliminates many of the problems associated with current ULT systems.

### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### a. Accounting Method

The Company's financial statements are prepared using the accrual method of accounting. The Company has elected a December 31 year-end.

#### b. Revenue Recognition

The Company recognizes revenues as required by Staff Accounting Bulletin No. 101 "Revenue Recognition in Financial Statements". Revenue is only recognized on product sales once the product has been shipped to the customers (FOB Origin), and all other obligations have been met. The Company had no income for the year ended December 31, 2005.

#### c. 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 could differ from those estimates.

#### h. Newly Issued Accounting Pronouncements

In December 2004, the FASB issued SFAS No. 123 (Revised 2004) (SFAS 123 (R)) "Share-based payment". SFAS 123 (R) will require compensation costs related to share-based payment transactions to be recognized in the financial statements. With limited exceptions, the amount of compensation cost will be measured based on the grant-date fair value of the equity or liability instruments issued. In addition, liability awards will be re-measured each reporting period. Compensation cost will be recognized over the period that an employee provides service in exchange for the award. FASB 123 (R) replaces FASB 123, Accounting for Stock-Based Compensation and supersedes APB opinion No. 25, Accounting for Stock Issued to Employees. This guidance is effective as of the first interim or annual reporting period after December 15, 2005 for Small Business filers.

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CRYOMASTOR, INC. (A DEVELOPMENT STAGE COMPANY)  
Notes to the Financial Statements  
From Inception on October 25, 2005 to December 31, 2005

### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### h. Newly Issued Accounting Pronouncements (Continued)

In November 2004, the FASB issued SFAS No. 151 (SFAS 151), "Inventory Costs". SFAS 151 amends ARB No. 43, Chapter 4. This statement clarifies the accounting for abnormal amounts of idle facility expense, freight, handling costs, and wasted material (spoilage). SFAS 151 is the result of a broader effort by the FASB and the IASB to improve financial reporting by eliminating certain narrow differences between their existing accounting standards. This statement is effective for inventory costs incurred during fiscal years beginning after June 15, 2005. The adoption of SFAS 151 did not have a material impact on the results of operations of the Company.

In December 2004, the FASB issued SFAS No. 152, "Accounting for Real Estate Time-Sharing Transactions," which is effective for years beginning after June 15, 2005. The adoption of this new accounting standard had no material effect on the Company's financial statements.

In December 2004, the FASB issued SFAS No. 153 (SFAS 153) "Exchange of Non-monetary assets". This statement was a result of a joint effort by the FASB and the IASB to improve financial reporting by eliminating certain narrow differences between their existing accounting standards. One such difference was the exception from fair value measurement in APB Opinion No. 29, Accounting for Non-Monetary Transactions, for non-monetary exchanges of similar productive assets. SFAS 153 replaces this exception with a general exception from fair value measurement for exchanges of non-monetary assets that do not have commercial substance. A non-monetary exchange has commercial substance if the future cash flows of the entity are expected to change significantly as a result of the exchange. This statement is effective for non-monetary assets exchanges occurring in fiscal periods beginning after June 15, 2005. The adoption of SFAS 153 did not have a material effect on the Company's financial position or results of operations.

In May 2005, the FASB issued SFAS No. 154, "Accounting Changes and Error Corrections," which replaces APB Opinion No. 20 "Accounting Changes," and FASB Statement No. 3 "Reporting Accounting Changes in Interim Financial Statements," and changes the requirements for the accounting for and reporting of a change in accounting principle. This Statement requires retrospective application to prior periods' financial statements of changes in accounting principle, unless it is impracticable to determine either the period-specific effects or the cumulative effect of the change. This Statement shall be effective for accounting changes and corrections of errors made in fiscal years beginning after December 15, 2005. Early adoption is permitted for accounting changes and corrections of errors made in fiscal years beginning after the date this Statement is issued. We do not believe that adoption of SFAS 154 will have a material impact on our financial statements.

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CRYOMASTOR, INC. (A DEVELOPMENT STAGE COMPANY)  
Notes to the Financial Statements  
From Inception on October 25, 2005 to December 31, 2005

### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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### h. Newly Issued Accounting Pronouncements (Continued)

The implementation of the provisions of these pronouncements are not expected to have a significant effect on the Company's financial statement presentation.

#### NOTE 3 - FIXED ASSETS

Fixed assets are stated at cost. Expenditure for minor repairs, maintenance, and replacement parts which do not increase the useful lives of the assets are charged to expense as incurred. All major additions and improvements are capitalized. Depreciation is computed using the straight-line method. The lives over which the fixed assets are depreciated range from 5 to 7 years. Fixed assets and related depreciation for the period are as follows:

|                          | December 31,<br>2005 |
|--------------------------|----------------------|
| Machinery and equipment  | \$ 73,801            |
| Accumulated depreciation | (3,075)              |
|                          | -----                |
| Total Fixed Assets       | \$ 70,726            |
|                          | =====                |

Depreciation expense for the year ended December 31, 2005 was \$3,075.

#### NOTE 4 - PATENTS

The patent is stated at lower of cost or market and is being amortized over 15 years as follows:

|                          | December 31,<br>2005 |
|--------------------------|----------------------|
| Patent                   | \$ 9,239             |
| Accumulated amortization | (154)                |
|                          | -----                |
| Net Patent               | \$ 9,085             |
|                          | =====                |

Amortization expense for the year ended December 31, 2005 was \$154.

#### NOTE 5 - RELATED PARTY TRANSACTIONS

Related party transactions at December 31, 2005 represent amounts owed to and from a shareholder of the Company.

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CRYOMASTOR, INC. (A DEVELOPMENT STAGE COMPANY)  
Notes to the Financial Statements  
From Inception on October 25, 2005 to December 31, 2005

#### NOTE 6 - SUBSEQUENT EVENTS

Subsequent to year-end, the shareholders of Cryomaster, Inc. voted upon, and approved a merger agreement by and among Reflect Scientific, Inc. ("Reflect") and Cryomaster, Inc. (a development stage company) (Cryomaster). The merger agreement provided for the merger of Cryomaster with and into Reflect. As a



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result of which, Reflect became the surviving entity and assumed all of Cryomaster's assets and liabilities. As a result of the merger, the shareholders of the Company were issued 3,000,000 shares of Reflect's common stock that are restricted securities, as well as paid \$700,000. Cryomaster was also advanced \$300,000 to be utilized for its operations and \$300,000 of Cryomaster's debt for a U.S. patent was paid. An employment agreement will be executed and the Cryomaster's shareholders will receive 2.5 % of the gross annual revenue earned by Reflect.

An unaudited pro forma balance sheet as of December 31, 2005, and a pro forma income statement for the year ended December 31, 2005, for the combined (post merger) entity, is presented below:

|                          | Cryomaster<br>As of<br>December 31,<br>2005 | Reflect<br>As of<br>December 31,<br>2005 | Combined<br>Historical<br>Cryomaster & Reflect<br>2005 | Pro Forma<br>Combined<br>Cryomaster &<br>Reflect<br>December 31,<br>2005 | Pro Forma<br>Combined<br>Cryomaster &<br>Reflect<br>December 31,<br>2005 |
|--------------------------|---|--|--|--|--|
| <b>ASSETS</b>            |   |  |  |  |  |
| <b>Current Assets:</b>   |   |  |  |  |  |
| Cash                     | \$ 4,807                                    | \$ 492,102                               | \$ 496,909   | \$ -   | \$ 496,909   |
| Receivables              | -   | 317,274                                  | 317,274  | -  | 317,274  |
| Inventory                | -   | 305,684                                  | 305,684  | -  | 305,684  |
| Prepaid assets           | -   | 4,363                                    | 4,363  | -  | 4,363  |
|                          | -----                                       | -----                                    | -----  | -----  | -----  |
| Total Current Assets     | 9,707                                       | 1,119,423                                | 1,124,230  | -  | 1,124,230  |
|                          | -----                                       | -----                                    | -----  | -----  | -----  |
| Fixed assets, (net)      | 70,726                                      | 20,950                                   | 91,676   | -  | 91,676   |
| <b>Other Assets:</b>     |   |  |  |  |  |
| Deposits                 | -   | 5,350                                    | 5,350  | -  | 5,350  |
| Intangibles (net)        | 9,085                                       | -  | 9,085  | 4,851,576  | 4,651,574 (1)  |
| Accumulated amortization | -   | -  | -  | (205,452)  | (205,452) (2)  |
|                          | -----                                       | -----                                    | -----  | -----  | -----  |
| Total Other Assets       | 9,085                                       | 5,350                                    | 14,435   | 4,646,124  | 4,660,559  |
|                          | -----                                       | -----                                    | -----  | -----  | -----  |
| <b>TOTAL ASSETS</b>      | <b>\$89,518</b>                             | <b>\$1,145,723</b>                       | <b>\$1,235,241</b>                                     | <b>\$4,646,124</b>   | <b>\$5,876,465</b>   |
|                          | =====                                       | =====                                    | =====  | =====  | =====  |

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CRYOMASTOR, INC. (A DEVELOPMENT STAGE COMPANY)  
Notes to the Financial Statements  
From Inception on October 25, 2005 to December 31, 2005

NOTE 6 - SUBSEQUENT EVENTS (continued)

|  | Cryomaster<br>As of<br>December 31,<br>2005 | Reflect<br>As of<br>December 31,<br>2005 | Combined<br>Historical<br>Cryomaster & Reflect<br>2005 | Pro Forma<br>Combined<br>Cryomaster &<br>Reflect<br>December 31,<br>2005 | Pro Forma<br>Combined<br>Cryomaster &<br>Reflect<br>December 31,<br>2005 |
|--|---|--|--|--|--|
|--|---|--|--|--|--|

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LIABILITIES AND  
STOCKHOLDERS'  
EQUITY (DEFICIT)

|  |           |             |             |             |               |
|--|-----------|-------------|-------------|-------------|---------------|
| Current Liabilities:                                 |           |             |             |             |               |
| Accounts payable                                     | \$10,214  | \$ 176,644  | \$ 186,858  | \$ -        | \$ 186,858    |
| Common stock payable                                 | -         | -           | -           | 1,000,000   | 1,000,000 (1) |
| Accrued liabilities                                  | 76,034    | 2,343       | 78,377      | -           | 78,377        |
| Income taxes payable                                 | -         | 23,077      | 23,077      | -           | 23,077        |
|  | -----     | -----       | -----       | -----       | -----         |
| Total Current Liabilities                            | 86,248    | 202,069     | 288,312     | 1,000,000   | 1,288,312     |
|  | -----     | -----       | -----       | -----       | -----         |
| Non-current liabilities:                             |           |             |             |             |               |
| Deferred income taxes                                | -         | 32,823      | 32,823      | -           | 32,823        |
| Notes payable  | 302,671   | -           | 302,671     | -           | 302,671       |
|  | -----     | -----       | -----       | -----       | -----         |
| Total non-current liabilities                        | 302,671   | 32,823      | 335,494     | -           | 335,494       |
|  | -----     | -----       | -----       | -----       | -----         |
| Total Liabilities                                    | 388,919   | 234,892     | 623,806     | 1,000,000   | 1,623,806     |
|  | -----     | -----       | -----       | -----       | -----         |
| Stockholders' Equity:                                |           |             |             |             |               |
| Preferred stock                                      | -         | 100         | 100         | -           | 100           |
| Common stock   | 10,000    | 255,300     | 265,300     | 30,000      | -(1)          |
|  | -         | -           | -           | (30,000)    | 285,300 (1)   |
| Stock subscription receivable                        | (4,900)   | -           | (4,900)     | -           | (4,900)       |
| Additional paid-in capital                           | -         | 1,210,337   | 1,210,337   | 3,720,000   | -(1)          |
|  | -         | -           | -           | 73,413      | 5,003,750 (1) |
| Accumulated deficit during the Development stage     | (309,401) | -           | (309,401)   | 309,401     | -(1)          |
| Retained earnings                                    | -         | (554,901)   | (554,901)   | (476,690)   | (1,031,591)   |
|  | -----     | -----       | -----       | -----       | -----         |
| Total Stockholders' Equity                           | (299,401) | 910,836     | 611,435     | 3,646,124   | 4,252,659     |
|  | -----     | -----       | -----       | -----       | -----         |
| TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT) | \$ 89,518 | \$1,145,723 | \$1,235,241 | \$4,646,124 | \$5,876,465   |
|  | =====     | =====       | =====       | =====       | =====         |

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CRYOMASTOR, INC. (A DEVELOPMENT STAGE COMPANY)  
Notes to the Financial Statements  
From Inception on October 25, 2005 to December 31, 2005

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NOTE 6 - SUBSEQUENT EVENT (Continued)

|                                  | Cryomastor<br>As of<br>December 31,<br>2005 | Reflect<br>As of<br>December 31,<br>2005 | Combined<br>Historical<br>Cryomastor & Reflect | Pro Forma<br>Combined<br>Cryomastor &<br>Reflect<br>December 31,<br>2005 |
|----------------------------------|---|--|--|--|
| Sales                            | \$ -  | \$2,241,069                              | \$2,241,069                                    | \$ -   |
| Cost of sales                    | -   | 1,323,883                                | 1,323,883                                      | -  |
| Salaries & wages                 | -   | 362,935                                  | 362,935  | -  |
| Payroll taxes                    | -   | 29,795                                   | 29,495   | -  |
| Rent expense                     | -   | 79,587                                   | 79,587   | -  |
| General &<br>Administrative      | 12,301                                      | 380,845                                  | 393,146  | 205,452  |
| Income (loss)<br>from operations | (12,301)                                    | 64,324                                   | 52,023   | (205,452)  |
| Other income<br>(expense)        |   |  |  |  |
| Interest expense                 | -   | (9,261)                                  | (9,261)  | -  |
| Loss on purchase<br>of patent    | (297,100)                                   | -  | (297,100)                                      | -  |
| Total other<br>income (expense)  | (297,100)                                   | (9,261)                                  | (306,361)                                      | -  |
| Income tax<br>expense            | -   | (16,900)                                 | (16,900)                                       | -  |
| Net Income<br>(loss)             | \$(309,401)                                 | \$ 38,163                                | \$(271,238)                                    | \$(205,452)  |
| Basic loss per<br>share          | (0.17)                                      | (0.00)                                   | (0.00)   | -  |
| Weighted average<br>shares       |   |  |  |  |
| Outstanding                      | 1,808,219                                   | 24,441,014                               | 24,441,014                                     | -  |

Description of Adjustments and Other Notes

(1) To eliminate the accumulated deficit during the development stage of Cryomastor and the paid in capital of Reflect as of the date of the merger and record the issuance of the 3,000,000 shares of Reflect's common stock.

(2) To record 12 months of amortization for patent purchased by Reflect as a result of the merger.

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(b) Pro forma financial information.

See Note 6, Subsequent Events of the Cryomastor, Inc. financial statements dated December 31, 2005 and attached to this 8-K/A-1 under Item

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9.01 (a).

(c) (I) Registrant's Exhibits:

Attached:

-----

2.1 Agreement and Plan of Merger\*

Exhibit 5.4(b) Written Consent of Cryomastor and  
the Cryomastor Shareholders  
Exhibit 5.4(c) Investment Letters  
Exhibit 6.4(b) Consent of Directors of Reflect and  
Consent of Directors and Sole  
Stockholder of Merger Subsidiary  
Exhibit 6.10 Employment Agreements  
Exhibit 6.11 Interim Financing Documents

\*Previously filed with original 8-K Current Report.

SIGNATURES

Pursuant to the requirements of the Securities and Exchange Act of 1934, the Registrant has duly caused this Current Report to be signed on its behalf by the undersigned hereunto duly authorized.

REFLECT SCIENTIFIC, INC.

Date: 9/13/2006

-----

/s/Kim Boyce

-----

Kim Boyce  
President and Director