LIFELOGGER TECHNOLOGIES CORP

FORM 10-Q
(Quarterly Report)

Filed 05/15/17 for the Period Ending 03/31/17

Address	11380 PROSPERITY FARMS ROAD
	SUITE 221E
	PALM BEACH GARDENS, FL 33410
Telephone	561-515-6928
CIK	0001567771
Symbol	LOGG
SIC Code	7374 - Computer Processing and Data Preparation and Processing Services
Industry	Internet Services
Sector	Technology
Fiscal Year	12/31

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 10-Q

[X] QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended March 31, 2017

or

[ ] TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from ___________ to ___________

Commission File Number: 000-55505

LIFELOGGER TECHNOLOGIES CORP.
(Exact Name of Registrant as Specified in its Charter)

Nevada	**45-5523835**
(State or Other Jurisdiction of Incorporation or Organization)	(I.R.S. Employer Identification No.)
11380 Prosperity Farms Road, Suite 221E, Palm Beach Gardens, Florida	**33410**
(Address of Principal Executive Offices)	(Zip Code)

Registrant's telephone number including area code: 1-561-515-6928

Not Applicable
(Former name, former address and former fiscal year, if changed since last report)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes [X] No [ ]

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or such shorter period that the registrant was required to submit and post such files). Yes [X] No [ ]

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act (Check one):

Large accelerated filer [ ]	Accelerated filer [ ]
Non-accelerated filer [ ]	Smaller reporting company [X]

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes [ ] No [X]

Indicate by check mark whether the registrant is an "emerging growth company" as defined in Section 2(a) of the Securities Act and Section 3(a) of the Exchange Act. Yes [X] No [ ]

Indicate by check mark whether the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act and Section 13(a) of the Exchange Act. [ ]

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date:

Class	Outstanding as of May 15, 2017
Common Stock, $0.001 par value	**3,136,528**

LIFELOGGER TECHNOLOGIES CORP.

TABLE OF CONTENTS

LIFELOGGER TECHNOLOGIES CORP.
March 31, 2017 and 2016

Index to Financial Statements

PART I - FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS

LIFELOGGER TECHNOLOGIES CORP.
BALANCE SHEETS

	As at			
	March 31, 2017 (unaudited)		December 31, 2016 (audited)	
ASSETS				
Current Assets:				
Cash	$	2,815	$	101,041
Other receivable		6,614		-
Prepaid expenses		5,416		1,250
Deferred financing costs		1,634		3,360
Total current assets		16,479		105,651
Non-Current Assets				
Furniture and fixtures		9,578		9,578
Accumulated depreciation		(3,079)		(2,737)
Furniture and fixtures, net		6,499		6,841
Total Assets	$	22,978	$	112,492
LIABILITIES AND STOCKHOLDERS' DEFICIENCY				
Current Liabilities:				
Accounts payable and accrued expenses (Note 4)	$	125,453	$	89,934
Convertible notes payable, net of unamortized discount of $72,960 and (2016 - 134,628) (Note 5)		962,649		1,008,461
Derivative liability - notes and warrants (Note 6)		262,836		240,955
Total current liabilities		1,350,938		1,339,350
Total liabilities		1,350,938		1,339,350
Stockholders' Deficiency:				
Preferred stock par value $0.001: 5,000,000 shares authorized; Preferred Shares Series A 1,000 and 0 shares issued and outstanding, respectively		1		-
Common stock par value $0.001: 495,000,000 shares authorized; 2,740,386 and 2,063,151 shares issued and outstanding, respectively		2,741		2,063
Additional paid-in capital		3,620,128		3,365,116
Accumulated deficit		(4,950,830)		(4,594,037)
Total stockholders' deficiency		(1,327,960)		(1,226,858)
Total Liabilities and Stockholders' Deficiency	$	22,978	$	112,492

See accompanying notes to the financial statements

LIFELOGGER TECHNOLOGIES CORP.
STATEMENTS OF OPERATIONS
(Unaudited)

	For the three months ended	
	March 31, 2017	**March 31, 2016**
Revenue	$ -	$ -
Cost of revenue	-	-
Gross margin	-	-
Operating Expenses:		
Research and development	4,237	121,662
Advertising and promotions	-	3,639
Consulting - related parties (Note 9)	27,890	25,200
Consulting - other	17,410	82,521
Option expense - consulting - other	79,373	170,774
General and administrative	52,599	52,216
Total operating expenses	181,509	456,012
Loss from operations	(181,509)	(456,012)
Other income (expenses)		
Change in fair value of derivative-warrants and notes (Note 6)	3,649	(58,074)
Change in fair value of derivative-notes (Note 6)	(94,267)	(45,618)
Loss on extinguishment of debt (Note 5)	-	(499,081)
Interest expense	(84,666)	(130,665)
Total other expenses	(175,284)	(733,438)
Loss before income tax provision	(356,793)	(1,189,450)
Income tax provision	-	-
Net Loss	$ (356,793)	$ (1,189,450)
Net Loss Per Common Share:		
- Basic and Diluted	$ (0.15)	$ (0.43)
Weighted Average Common Shares Outstanding:		
- Basic and Diluted	2,364,635	2,771,008

See accompanying notes to the financial statements.

LIFELOGGER TECHNOLOGIES CORP.
STATEMENTS OF CHANGES IN STOCKHOLDERS' DEFICIENCY
FOR THE INTERIM PERIOD ENDED MARCH 31, 2017 AND YEAR ENDED DECEMBER 31, 2016

	Preferred stock par value $0.001		Common stock par value $0.001				
	Number of Shares (a)	Amount	Number of Shares (a)	Amount	Additional Paid-in Capital	Accumulated Deficit	Total Stockholders' Equity (Deficit)
Balance December 31, 2015 (audited)	-	$ -	2,747,683	$ 2,748	$ 927,487	$ (1,328,787)	$ (398,552)
Common stock issued on conversion of note payable (Note 5)	-	-	60,276	60	497,218	-	497,278
Options granted for consultant (Note 8)	-	-	-	-	632,356	-	632,356
Common stock issued for intangible assets (Note 11)	-	-	86,673	86	194,929	-	195,015
Common stock issued on conversion of convertible notes payable (Note 5)	-	-	501,852	502	1,111,793	-	1,112,295
Shares redeemed (Note 11)	-	-	(1,333,333)	(1,333)	1,333	-	-
Net loss	-	-	-	-	-	(3,265,250)	(3,265,250)
Balance, December 31, 2016 (audited)	-	$ -	2,063,151	$ 2,063	$ 3,365,116	$ (4,594,037)	$ (1,226,858)
Preferred stock issued	1,000	1	-	-	99	-	100
Common stock issued on conversion of convertible note payable (Note 10)	-	-	677,235	678	175,540	-	176,218
Options granted for consultant (Note 8)	-	-	-	-	79,373	-	79,373
Net loss	-	-	-	-	-	(356,793)	(356,793)
Balance, March 31, 2017 (unaudited)	1,000	$ 1	2,740,386	$ 2,741	$ 3,620,128	$ (4,950,830)	$ (1,327,960)

LIFELOGGER TECHNOLOGIES CORP.
STATEMENTS OF CASH FLOWS
(Unaudited)

	For the three months ended. March 31, 2017	For the three months ended. March 31, 2016
Operating Activities:		
Net loss	$ (356,793)	$ (1,189,450)
Adjustments to reconcile net loss to net cash used in operating activities:		
Depreciation expense	342	342
Options issued - consulting	79,373	170,774
Interest expense recognized through accretion of discount on debt	61,669	70,663
Original issue discount on new financing	-	26,653
Interest expense recognized through amortization of deferred financing costs	1,726	3,453
Change in fair value of derivative liabilities - notes	94,267	45,618
Change in fair value of derivative liabilities - warrants	(3,649)	58,074
Extinguishment of debt	-	499,081
Changes in Operating Assets and Liabilities:		
Other receivable	(6,614)	-
Prepaid expenses	(4,166)	3,028
Accounts payable and accrued expenses	35,519	54,187
Accounts payable - related party	-	46,933
Net Cash Used in Operating Activities	(98,326)	(210,644)
Financing Activities:		
Issuance of preferred shares	100	-
Proceeds from note payable	-	84,500
Common shares issued for interest expense	-	7,403
Net Cash Provided by Financing Activities	100	91,903
Net Change in Cash	(98,226)	(118,741)
Cash - Beginning of Reporting Period	101,041	131,699
Cash - End of Reporting Period	$ 2,815	$ 12,958
Supplemental Disclosure of Cash Flow Information:		
Interest paid	$ -	$ -
Income tax paid	$ -	$ -
Supplemental Cash Flow Information		
Issuance of common stocks for settlement of notes payable and accrued interest	$ -	$ 497,278
Note payable issued for financing cost	$ -	$ 246,547
Issuance of common stocks for settlement of convertible notes payable	$ 176,218	$ 58,661

See accompanying notes to the financial statements.

LIFELOGGER TECHNOLOGIES CORP.
March 31, 2017
Notes to the Financial Statements
(Unaudited)

Note 1 - Organization and Operations

LifeLogger Technologies Corp. (the "Company") was incorporated under the laws of the State of Nevada on June 4, 2012 under the name Snap Online Marketing Inc. The Company changed its name effective as of January 31, 2014 and is a lifelogging software company that developed and hosts a proprietary cloud-based software solution accessible on iOS and Android devices that offers an enhanced media experience for consumers by augmenting videos, livestreams and photos with additional context information and providing a platform that makes it easy to find and use that data when viewing or sharing media.

Effective as of March 27, 2017, the Company amended its Articles of Incorporation to increase its authorized capital stock from 125,000,000 to 500,000,000 shares, of which 495,000,000 will be common stock and 5,000,000 will be preferred stock, of which, 1,000 preferred shares have been previously designated as Series A Preferred Stock (the "Series A Preferred Stock") and effected a 1 for 30 reverse stock split of its issued and outstanding shares of common stock. All per share amounts and number of shares in the financial statements and related notes have been retroactively restated to reflect the reverse stock split.

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation – Unaudited Interim Financial Information

The accompanying unaudited interim financial statements and related notes have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP") for interim financial information, and with the rules and regulations of the United States Securities and Exchange Commission ("SEC") to Form 10-Q and Article 8 of Regulation S-X. Accordingly, they do not include all of the information and footnotes required by U.S. GAAP for complete financial statements. The unaudited interim financial statements furnished reflect all adjustments (consisting of normal recurring accruals) which are, in the opinion of management, necessary to a fair statement of the results for the interim periods presented. Unaudited interim results are not necessarily indicative of the results for the full fiscal year. These unaudited interim consolidated financial statements should be read in conjunction with the financial statements of the Company for the year ended December 31, 2016 and notes thereto contained in the information as part of the Company's Annual Report on Form 10-K, which was filed with the Securities and Exchange Commission on April 17, 2017.

Use of 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 the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of expenses during the reporting period. Areas involving significant estimates and assumptions include: deferred income tax assets and related valuation allowance, accruals and valuation of derivatives, convertible promissory notes, stock options, and assumptions used in the going concern assessment. Actual results could differ from those estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the period in which they become known.

Fair Value of Financial Instruments

The Company follows paragraph 825-10-50-10 of the FASB Accounting Standards Codification for disclosures about fair value of its financial instruments and paragraph 820-10-35-37 of the FASB Accounting Standards Codification ("Paragraph 820-10-35-37") to measure the fair value of its financial instruments. Paragraph 820-10-35-37 establishes a framework for measuring fair value in accounting principles generally accepted in the United States of America (U.S. GAAP), and expands disclosures about fair value measurements. To increase consistency and comparability in fair value measurements and related disclosures, Paragraph 820-10-35-37 establishes a fair value hierarchy which prioritizes the inputs to valuation techniques used to measure fair value into three (3) broad levels. The fair value hierarchy gives the highest priority to quoted prices (unadjusted) in active markets for identical assets or liabilities and the lowest priority to unobservable inputs. The three (3) levels of fair value hierarchy defined by Paragraph 820-10-35-37 are described below:

Level 1 Quoted market prices available in active markets for identical assets or liabilities as of the reporting date.

Level 2 Pricing inputs other than quoted prices in active markets included in Level 1, which are either directly or indirectly observable as of the reporting date.

Level 3 Pricing inputs that are generally observable inputs and not corroborated by market data.

Financial assets are considered Level 3 when their fair values are determined using pricing models, discounted cash flow methodologies or similar techniques and at least one significant model assumption or input is unobservable.

The fair value hierarchy gives the highest priority to quoted prices (unadjusted) in active markets for identical assets or liabilities and the lowest priority to unobservable inputs. If the inputs used to measure the financial assets and liabilities fall within more than one level described above, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument. The Company's assessment of the significance of a particular input to the fair value measurement in its entirety requires judgment, and considers factors specific to the asset or liability including certain market assumptions and pertinent information available to management.

The carrying amount of the Company's financial assets and liabilities, such as cash, prepaid expenses, accounts payable and accrued expenses approximate their fair value because of the short maturity of those instruments.

Valuation of Derivatives

The Company evaluates its convertible instruments, options, warrants or other contracts to determine if those contracts or embedded components of those contracts qualify as derivatives to be separately accounted for under ASC Topic 815, "Derivatives and Hedging." The result of this accounting treatment is that the fair value of the derivative is marked-to-market each balance sheet date. The change in fair value is recorded in the statement of operations as other income (expense). Upon conversion or exercise of a derivative instrument, the instrument is marked to fair value at the conversion date and then that fair value is reclassified to equity. Equity instruments that are initially classified as equity that become subject to reclassification under ASC Topic 815 are reclassified to liabilities at the fair value of the instrument on the reclassification date. the Company analyzed the derivative financial instruments in accordance with ASC 815. The objective is to provide guidance for determining whether an equity-linked financial instrument is indexed to an entity's own stock. This determination is needed for a scope exception which would enable a derivative instrument to be accounted for under the accrual method. The classification of a non-derivative instrument that falls within the scope of ASC 815-40-05 "Accounting for Derivative Financial Instruments Indexed to, and Potentially Settled in, a Company's Own Stock" also hinges on whether the instrument is indexed to an entity's own stock. A non-derivative instrument that is not indexed to an entity's own stock cannot be classified as equity and must be accounted for as a liability. There is a two-step approach in determining whether an instrument or embedded feature is indexed to an entity's own stock. First, the instrument's contingent exercise provisions, if any, must be evaluated, followed by an evaluation of the instrument's settlement provisions. The Company utilized multinomial lattice models that value the derivative liability based on a probability weighted discounted cash flow model. The Company utilized the fair value standard set forth by the Financial Accounting Standards Board, defined as the amount at which the assets (or liability) could be bought (or incurred) or sold (or settled) in a current transaction between willing parties, that is, other than in a forced or liquidation sale.

The derivative liabilities result in a reduction of the initial carrying amount (as unamortized discount) of the Convertible Notes. This derivative liability is marked-to-market each quarter with the change in fair value recorded in the statement of operations. Unamortized discount is amortized to interest expense using the effective interest method over the life of the Convertible Note.

Cash and Cash Equivalents

The Company considers all highly liquid investments with an original maturity of 90 days or less to be cash and cash equivalents.

Furniture and Fixtures

Furniture and fixtures are recorded at cost less depreciation. Expenditures for major additions and betterments are capitalized. Maintenance and repairs are charged to operations as incurred. Depreciation is computed by the straight-line method (after taking into account their respective estimated residual values) over the estimated useful lives of the respective assets as follows:

	Estimated Useful Life (Years)
Furniture and fixture	7

Upon sale or retirement, the related cost and accumulated depreciation are removed from the accounts and any gain or loss is reflected in the statements of operations.

Related Parties

The Company follows subtopic 850-10 of the FASB Accounting Standards Codification for the identification of related parties and disclosure of related party transactions.

Commitments and contingencies

The Company follows subtopic 450-20 of the FASB Accounting Standards Codification to report accounting for contingencies. Certain conditions may exist as of the date the financial statements are issued, which may result in a loss to the Company but which will only be resolved when one or more future events occur or fail to occur. The Company assesses such contingent liabilities, and such assessment inherently involves an exercise of judgment. In assessing loss contingencies related to legal proceedings that are pending against the Company or unasserted claims that may result in such proceedings, the Company evaluates the perceived merits of any legal proceedings or unasserted claims as well as the perceived merits of the amount of relief sought or expected to be sought therein.

If the assessment of a contingency indicates that it is probable that a material loss has been incurred and the amount of the liability can be estimated, then the estimated liability would be accrued in the Company's financial statements. If the assessment indicates that a potential material loss contingency is not probable but is reasonably possible, or is probable but cannot be estimated, then the nature of the contingent liability, and an estimate of the range of possible losses, if determinable and material, is disclosed.

Loss contingencies considered remote are generally not disclosed unless they involve guarantees, in which case the guarantees would be disclosed.

Stock-Based Compensation

The Company accounts for stock-based compensation awards issued in accordance with the provision of ASC 718, which requires that all stock-based compensation issued to acquire goods or services, including grants of employee stock options, be recognized in the statement of operations based on their fair values, net of estimated forfeitures. ASC 718 requires forfeitures to be estimated at the time of grant and revised, if necessary, in subsequent periods if actual forfeitures differ from those estimates. Compensation expense related to stock-based awards is recognized over the requisite service period, which is generally the vesting period.

There were 200,000 options outstanding as of March 31, 2017.

Research and Development

The Company follows paragraph 730-10-25-1 of the FASB Accounting Standards Codification (formerly Statement of Financial Accounting Standards No. 2 *"Accounting for Research and Development Costs"*) and paragraph 730-20-25-11 of the FASB Accounting Standards Codification (formerly Statement of Financial Accounting Standards No. 68 *"Research and Development Arrangements"*) for research and development costs. Research and development costs are charged to expense as incurred. Research and development costs consist primarily of remuneration for research and development staff, depreciation and maintenance expenses of research and development equipment, material and testing costs for research and development as well as research and development arrangements with unrelated third party research and development institutions.

Deferred Tax Assets and Income Tax Provision

The Company accounts for income taxes under Section 740-10-30 of the FASB Accounting Standards Codification, which requires recognition of deferred tax assets and liabilities for the expected future tax consequences of events that have been included in the financial statements or tax returns. Under this method, deferred tax assets and liabilities are based on the differences between the financial statement and tax bases of assets and liabilities using enacted tax rates in effect for the year in which the differences are expected to reverse. Deferred tax assets are reduced by a valuation allowance to the extent management concludes it is more likely than not that the assets will not be realized.

Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in the statements of operations in the period that includes the enactment date.

Management makes judgments as to the interpretation of the tax laws that might be challenged upon an audit and cause changes to previous estimates of tax liability. In management's opinion, adequate provisions for income taxes have been made for all years. If actual taxable income by tax jurisdiction varies from estimates, additional allowances or reversals of reserves may be necessary.

Earnings per Share

Earnings Per Share ("EPS") is the amount of earnings attributable to each share of common stock. For convenience, the term is used to refer to either earnings or loss per share. EPS is computed pursuant to section 260-10-45 of the FASB Accounting Standards Codification. Pursuant to ASC Paragraphs 260-10-45-10 through 260-10-45-16 Basic EPS shall be computed by dividing income available to common stockholders (the numerator) by the weighted-average number of common shares outstanding (the denominator) during the period. Income available to common stockholders shall be computed by deducting both the dividends declared in the period on preferred stock (whether or not paid) and the dividends accumulated for the period on cumulative preferred stock (whether or not earned) from income from continuing operations (if that amount appears in the statements of operations) is increased to include the number of additional common shares that would have been outstanding if the dilutive potential common shares had been issued during the period to reflect the potential dilution that could occur from common shares issuable through contingent shares issuance arrangement, stock options or warrants.

Diluted earnings per share exclude all potentially dilutive shares if their effect is anti-dilutive. There were no potentially dilutive shares outstanding as at March 31, 2017 and December 31, 2016.

Subsequent Events

The Company follows the guidance in Section 855-10-50 of the FASB Accounting Standards Codification for the disclosure of subsequent events. The Company will evaluate subsequent events through the date when the financial statements were issued. Pursuant to ASU 2010-09 of the FASB Accounting Standards Codification, the Company as an SEC filer considers its financial statements issued when they are widely distributed to users, such as through filing them on EDGAR.

Recently issued accounting pronouncements

In January 2017, an accounting pronouncement was issued by the Financial Accounting Standards Board ("FASB") to simplify the accounting for goodwill impairment. This guidance eliminates the requirement that an entity calculates the implied fair value of goodwill when measuring an impairment charge. Instead, an entity would record an impairment charge based on the excess of a reporting unit's carrying amount over its fair value. This pronouncement is effective for fiscal years beginning after December 15, 2019, with early adoption permitted. The adoption is required to be applied on a prospective basis. The adoption of this pronouncement will not have a material impact on the financial position and/or results of operations.

The Company adopted the accounting pronouncement issued by the Financial Accounting Standards Board ("FASB") to update guidance on how companies account for certain aspects of share-based payments to employees.

In February 2016, an accounting pronouncement was issued by the FASB to replace existing lease accounting guidance. This pronouncement is intended to provide enhanced transparency and comparability by requiring lessees to record right-of-use assets and corresponding lease liabilities on the balance sheet for most leases. Expenses associated with leases will continue to be recognized in a manner similar to current accounting guidance. This pronouncement is effective for annual and interim periods beginning after December 15, 2018, with early adoption permitted. The adoption is required to be applied on a modified retrospective basis for each prior reporting period presented. The Company has not yet determined the effect that the adoption of this pronouncement may have on the financial position and/or results of operations.

In November 2015, an accounting pronouncement was issued by the FASB to simplify the presentation of deferred income taxes within the balance sheet. This pronouncement eliminates the requirement that deferred tax assets and liabilities are presented as current or noncurrent based on the nature of the underlying assets and liabilities. Instead, the pronouncement requires all deferred tax assets and liabilities, including valuation allowances, be classified as noncurrent. This pronouncement is effective for fiscal years beginning after December 15, 2016, with early adoption permitted. The Company has adopted this pronouncement on January 1, 2017, and the adoption did not have a material impact on the financial position and/or results of operations.

Note 3 - Going Concern

The financial statements have been prepared on a going concern basis, which contemplates continuity of operations, realization of assets, and liquidation of liabilities in the normal course of business.

As reflected in the financial statements, the Company had an accumulated deficit of $4,950,830 at March 31, 2017 ($4,594,037 as of December 31, 2016), a net loss of $356,793 and net cash used of $98,326 in operating activities for the period ended March 31, 2017. These factors raise substantial doubt about the Company's ability to continue as a going concern.

The Company is attempting to further implement its business plan and generate sufficient revenue; however, its cash position may not be sufficient to support its daily operations. While the Company believes in the viability of its strategy to further implement its business plan and generate sufficient revenue and in its ability to raise additional funds by way of a public or private offering, there can be no assurances to that effect. The ability of the Company to continue as a going concern is dependent upon its ability to further implement its business plan and generate sufficient revenue and its ability to raise additional funds by way of a public or private offering.

The financial statements do not include any adjustments related to the recoverability and classification of recorded asset amounts or the amounts and classification of liabilities that might be necessary if the Company is unable to continue as a going concern.

Note 4 - Accounts Payable and Accrued Liabilities

	As at March 31, 2017 ($)	As at December 31, 2016 ($)
Trade accounts payable	$ 65,835	$ 51,587
Accrued interest on convertible notes payable	37,350	16,079
Other payable	22,268	22,268
	$ 125,453	**$ 89,934**

Trade accounts payable include $Nil (2016: $8,065) due to an executive of the Company. The payable balance arose primarily due to consulting charges. The payable is unsecured, non-interest bearing and due on demand.

Note 5 – Convertible Notes Payable

a. Convertible Notes Payable

The movement in convertible notes payable is as follows:

		Original amount	Unamortized discount	Guaranteed interest accrued	Net settlement	March 31, 2017	December 31, 2016
Opening as of January 1, 2016		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	$ 189,921
Conversion on opening balance	(i)	-	-	-	-	-	(189,921)
Issued: March 9, 2016	(ii)	250,000	-	10,000	-	**260,000**	260,000
Issued: March 9, 2016	(iii)	296,153	-	14,808	(144,660)	**166,301**	218,781
Issued: June 9, 2016	(iv)	87,912	(13,243)	4,396	-	**79,065**	64,919
Issued: June 30, 2016	(v)	550,000	(59,717)	22,000	(55,000)	**457,283**	464,761
Ending as of March 31, 2017		**$ 1,184,065**	**$ (72,960)**	**$ 51,204**	**$ (199,660)**	**962,649**	1,008,461
Ending as of December 31, 2016		$ 1,184,065	$ (134,628)	$ 51,204	$ (92,180)	$ -	$ 1,008,461

(i) Old Main Capital, LLC – September 2015:

On September 14, 2015 (the "Issuance Date"), the Company closed on the transactions contemplated by the securities purchase agreement (the "SPA") with Old Main Capital, LLC ("Old Main"), whereby Old Main agreed to invest $450,000 (the "Purchase Price") in the Company's -share capital in exchange for the Note (as defined below) and Warrants (as defined below). Pursuant to the SPA, the Company issued a promissory note to Old Main, in the original principal amount of $473,684, which bears interest at 10% per annum (the "September 2015 Note"). The Purchase Price will be paid as follows: (1) $250,000 funded in cash to the Company on the Issuance Date, (2) the remaining $200,000 within 30 days after the Issuance Date. The principal from each funding date, coupled with the accrued and unpaid interest relating to that principal amount, is due and payable on September 8, 2016 (the "Maturity Date"). Any amount of principal or interest that is due under the September 2015 Note, which is not paid by the Maturity Date, will bear interest at the rate of 24% per annum until it is paid.

Beginning 6 months after the Issuance Date, the Company is required to make bi-weekly amortization payments (one payment every 2 weeks), consisting of 1/12 th of the outstanding principal and interest, until the September 2015 Note is on longer outstanding (each a "Bi-Weekly Payment"). Such Bi-Weekly Payments may be made in cash, or in the Company's common stock ("Common Stock") if certain equity conditions are satisfied. Such equity conditions include but are not limited to an average daily dollar volume of the Common Stock greater than $25,000 for the 20 trading days prior to a Bi-Weekly Payment. If the equity conditions are satisfied, and the Company decide to make a Bi-Weekly payment in Common Stock, then the shares of Common Stock to be delivered shall be calculated as follows: the amount of the Bi-Weekly Payment divided by the Base Conversion Price (as defined below). The Base Conversion Price shall equal the lower of (i) the closing price of the Common Stock on September 8, 2015, or (ii) 70% of the average of the lowest VWAP of the Common Stock for the 15 trading days immediately prior to the date of the Bi-Weekly Payment. Additionally, Old Main has the right at any time to convert amounts owed under the September 2015 Note into Common Stock at the closing price of the Common Stock on September 8, 2015. If an event of default under the September 2015 Note occurs, Old Main has the right to convert amounts owed under the September 2015 Note into Common Stock at 52% multiplied by the lowest VWAP of the Common Stock for the 15 trading days immediately prior to the applicable conversion date.

The September 2015 Note can be prepaid by the Company at any time while the September 2015 Note is outstanding, at a prepayment price of 125% multiplied by the outstanding principal and interest of the September 2015 Note, subject to Old Main's discretionary acceptance. If an event of default occurs under the September 2015 Note, which is not cured within 10 business days, Old Main has the option to require the Company's redemption of the September 2015 Note in cash at a redemption price of 130% multiplied by the outstanding principal and interest of the September 2015 Note. The September 2015 Note contains representations, warranties, events of default, beneficial ownership limitations, and other provisions that are customary of similar instruments.

Effective on March 9, 2016, the September 2015 Note was amended whereby the conversion price in effect on any Conversion Date shall be equal to the lesser of the (i) closing price of the Common Stock on September 8, 2015 ("Fixed Conversion Price"), or (ii) 60% of the lowest traded price of the Common Stock for the 15 consecutive trading days ending on the trading day that is immediately prior to the applicable Conversion Date. All such determinations were appropriately adjusted for any stock dividend, stock split, stock combination, reclassification or similar transaction that proportionately decreases or increases the Common Stock during such measuring period. This amendment triggered an extinguishment of the debt since the change in the fair value of the embedded derivative exceeded 10% of the carrying value of the debt. The Company booked a $144,205 loss on extinguishment based on the amendment during the year ended December 31, 2016.

The Company has converted $473,684 of principal and $28,033 of interest for 283,645 shares ranging in price per share of $1.17 to $2.55. This was completely settled by July 2016.

(ii) Equity Line of Credit

On March 9, 2016, the Company issued an 8% convertible promissory note in the principal amount of $250,000 to Old Main as a commitment fee for entering into a term sheet whereby Old Main agreed to provide the Company with up to $5,000,000 in financing over a 24 month period through the purchase of the Company's common stock. The proposed equity line will be subject to certain conditions, including, but not limited to, the Company's filing of a Registration Statement covering the resale of the securities issued to Old Main and the Company's continued compliance with the disclosure requirements under the Securities Exchange Act of 1934, as amended. Old Main's commitment to provide funding under the equity line of credit is subject to the Company entering into a definitive and binding agreement related to the proposed equity line of credit and as of September 30, 2016 the Company have not entered into any such agreement.

The terms and conditions of the $250,000 note are substantially identical to the March 2016 Note below except the interest rate which is 8% per annum, half of which is guaranteed and the total amount of interest due on the Note for a period of six months is deemed earned as of the date the note was issued. All interest payments will be payable in cash, or subject to certain equity conditions in cash or common stock in the Company's discretion. Accrued and unpaid interest shall be due on payable on each conversion date and on the date the note matures, or as otherwise provided for in the note.

Beginning six months after the date of the note, the Company is required to begin to make bi-weekly amortization payments (for the avoidance of doubt, bi-weekly shall mean every two weeks), in cash to Old Main until the note is repaid in full. Each bi-weekly payment shall consist of at least 1/12 th of the total outstanding amount under the note as of the amortization payment date, including the principal, accrued and unpaid interest (prorated through the entire pay-off period pursuant to this paragraph), and any applicable penalties. The Company may make a bi-weekly payment to Old Main in the Company's common stock, in the event that the equity conditions provided for in the note are satisfied. The maturity date of the note is March 9, 2017. Subsequent to year end, the note had been converted into equity shares. Refer to Note 12 for further details.

The Company amended this convertible note on June 9, 2016 to remove the equity condition limitations, removed the amortization payment requirements, to permit voluntary conversions in common stock and revised the conversion price to mean the lesser of (a) the closing price of the Company's common stock on March 9, 2016 or (b) 60% of the lowest VWAP price of the Company's common stock for the 15 consecutive trading days ending on the trading day that is immediately prior to any applicable conversion date. This amendment was treated as an extinguishment of debt and a resultant loss on extinguishment of debt of $94,030 was realized, and recorded in other expenses during the year ended December 31, 2016.

As at March 31, 2017 the Company owes $250,000 (December 31, 2016 - $250,000) in principal and the accrued interest is $21,444, which consists of the guaranteed interest accrued of $10,000 included in the convertible notes balance and the remainder of $11,444 is recorded in accounts payable and accrued liabilities, Note 4.

(iii) Securities Purchase Agreement and Convertible Notes Issued to Old Main Capital, LLC

On March 9, 2016 (the "Issuance Date") the Company closed on the transaction contemplated by the securities purchase agreement (the "SPA") the Company entered into with Old Main Capital, LLC ("Old Main"), whereby Old Main agreed to purchase from the Company a convertible promissory note (the "March 2016 Note") in the original principal amount of $296,153 for $269,500, net of an original issuance discount of $26,653 (the "Purchase Price"), included in interest expenses. The March 2016 Note bears interest at the rate of 10% per annum, of which there is a guaranteed interest for a period of six (6) months as of the Issuance date. The Purchase Price paid were as follows: (i) $84,500 was paid in cash to the Company on March 12, 2016 (ii) $100,000 was paid in cash to the Company on April 6, 2016 (iii) $85,000 May 6, 2016. The principal from each funding date and the accrued and unpaid interest relating to that principal amount is due and payable on March 9, 2017 (the "Maturity Date"). Any amount of principal or interest that is due under the March 2016 Note which is not paid by the Maturity Date will bear interest at the rate of 24% per annum until it is paid and subject to further increase as discussed below.

Beginning 6 months after the Issuance Date, the Company are required to make bi-weekly amortization payments (one payment every 2 weeks), consisting of 1/12 th of the outstanding principal and interest, until the March 2016 Note is no longer outstanding (each a "Bi-Weekly Payment"). Such Bi-Weekly Payments may be made in cash, or in the Company's common stock ("Common Stock") if certain equity conditions are satisfied. Such equity conditions include but are not limited to an average daily dollar volume of the Common Stock greater than $30,000 for the 20 trading days prior to a Bi-Weekly Payment. If the equity conditions are satisfied, and the Company decide to make a Bi-Weekly payment in Common Stock, then the shares of Common Stock to be delivered shall be calculated as follows: the amount of the Bi-Weekly Payment divided by the Base Conversion Price (as defined below). The Base Conversion Price shall equal the lower of (i) the closing price of the Common Stock on March 9, 2016, or (ii) 70% of the lowest VWAP of the Common Stock for the 15 trading days immediately prior to the date of the Bi-Weekly Payment.

The March 2016 Note can be prepaid by the Company at any time while the March 2016 Note is outstanding, at a prepayment price of 125% multiplied by the outstanding principal and interest of the March 2016 Note, subject to Old Main's discretionary acceptance. If an event of default occurs under the March 2016 Note, which is not cured within three business days, then upon Old Main's provision of notice to the Company of the occurrence of such event of default, the Company shall within three business days of such default notice, pay the total amount outstanding under the March 2016 Note in cash (including principal, accrued and unpaid interest, applicable penalties (including default multipliers). In the event that the Company does not pay the total amount outstanding within three (3) business days of such default notice, then the total amount outstanding under the March 2016 Note (post-default amount) at that time shall increase by 50%, and on the fourth business day after such default notice (the "Second Amortization Payment Date"), the Company shall begin to make weekly amortization payments (for the avoidance of doubt, weekly shall mean every week) (each a "Weekly Payment"), in (1) cash to Old Main or (2) Common Stock at a price per share equal to the lesser of (i) the closing price of the Company's common stock on March 9, 2016 or (ii) 52% of the lowest VWAP of the Common Stock for the 15 consecutive Trading Days ending on the Trading Day that is immediately prior to the applicable conversion date. Each Weekly Payment shall consist of the greater of (i) $10,000 of value under the March 2016 Note or (ii) 1/24 th of the total outstanding amount under this March 2016 Note as of the Second Amortization Payment Date, including the principal, accrued and unpaid interest (prorated through the entire pay-off period), and any applicable penalties. As at March 31, 2017, there were no prepayments made on the Note. During the quarter, $52,480 (year ended December 31, 2016 - $92,180) of the principal balance had been converted into equity shares. Refer to Note 10 for further details.

On June 9, 2016 the Company amended the March 2016 Note whereby the Company revised the note to remove the equity condition limitations, removed the amortization payment requirements and to permit voluntary conversions in common stock. The Company also revised the conversion price to mean the lesser of (a) the closing price of the Company's common stock on March 9, 2016 or (b) 60% of the lowest VWAP price of the Company's common stock for the 15 consecutive trading days ending on the trading day that is immediately prior to any applicable conversion date. The amendment was accounted for using the extinguishment of debt method. The Company recorded an $88,956 loss on extinguishment of debt, which is included in other expenses.

As at March 31, 2017 the Company owes $151,493 (December 31, 2016 - $203,973) in principal and the accrued interest is $27,449, which consists of the guaranteed interest accrued of $14,808 included in the convertible notes balance and the remainder of $12,641 is recorded in accounts payable and accrued liabilities, Note 4.

(iv) Securities Purchase Agreement and Convertible Notes Issued to Old Main Capital, LLC

On June 9, 2016 (the "Issuance Date"), the Company closed on the transaction contemplated by the securities purchase agreement (the "SPA") the Company entered into with Old Main Capital, LLC ("Old Main"), whereby Old Main agreed to purchase from the Company a convertible promissory note (the "Note") in the original principal amount of $87,912 for $80,000, net of an original issuance discount of $7,912 (the "Purchase Price"). The Note bears interest at the rate of 10% per annum, of which there is a guaranteed interest for a period of six (6) months as of the Issuance date. The Purchase Price was paid on June 9, 2016 in cash. The principal from the funding date and the accrued and unpaid interest relating to that principal amount is due and payable on June 9, 2017 (the "Maturity Date"). Any amount of principal or interest that is due under the Note which is not paid by the Maturity Date will bear interest at the rate of 24% per annum until it is paid and subject to further increase as discussed below. The conversion price is the lesser of (a) the closing price of our common stock on June 9, 2016 or (b) 60% of the lowest VWAP price of the Company's common stock for the 15 consecutive trading days ending on the trading day that is immediately prior to any applicable conversion date.

As at March 31, 2017 the Company owes $87,912 (December 31, 2016 - $87,912) in principal and the accrued interest is $7,204, which consists of the guaranteed interest accrued of $4,396 included in the convertible notes balance and the remainder of $2,808 is recorded in accounts payable and accrued liabilities, Note 4.

(v) Securities Purchase Agreement and Convertible Note Issued to SBI Investments LLC, 2014-1

On June 30, 2016 (the "Issuance Date") the Company closed on the transaction contemplated by the securities purchase agreement (the "SPA") the Company entered into with SBI Investments LLC, 2014-1 ("SBI"), whereby SBI agreed to purchase from the Company a convertible promissory note (the "Note") in the original principal amount of $550,000 for $500,000 net of an original issuance discount of $50,000 (the "Purchase Price"). The Note bears interest at the rate of 8% per annum, half of which is guaranteed and the total amount of interest due on the Note for a period of six months is deemed earned as of the date the note was issued. The Purchase Price was paid on June 30, 2016 in cash. The principal from the funding date and the accrued and unpaid interest relating to that principal amount is due and payable on June 30, 2017 (the "Maturity Date"). Any amount of principal or interest that is due under the Note which is not paid by the Maturity Date will bear interest at the rate of 24% per annum until it is paid and subject to further increase as discussed below. The conversion price is the lesser of (a) the closing price of the Company's common stock on June 30, 2016 ($2.40 per share) or (b) 60% of the lowest VWAP price of the Company's common stock for the 20 consecutive trading days ending on the trading day that is immediately prior to any applicable conversion date. This convertible debt has been accounted for as a derivative liability and is included in the Note 6 derivative liability calculations below.

Beginning 6 months after the Issuance Date, the Company are required to make bi-weekly amortization payments (one payment every 2 weeks), consisting of 1/12 th of the outstanding principal and interest, until the Note is no longer outstanding (each a "Bi-Weekly Payment"). Such Bi-Weekly Payments may be made in cash, or in the Company's common stock ("Common Stock") if certain equity conditions are satisfied. Such equity conditions include but are not limited to an average daily dollar volume of the Common Stock greater than $25,000 for the 20 trading days prior to a Bi-Weekly Payment. If the equity conditions are satisfied, and the Company decide to make a Bi-Weekly payment in Common Stock, then the shares of Common Stock to be delivered shall be calculated as follows: the amount of the Bi-Weekly Payment divided by the Base Conversion Price (as defined below). The Base Conversion Price shall equal the lower of (i) the closing price of the Common Stock on June 30, 2016, $2.40 per share, or (ii) 60% of the lowest VWAP of the Common Stock for the 20 trading days immediately prior to the date of the Bi-Weekly Payment.

The Note can be prepaid by the Company at any time while the Note is outstanding, at a prepayment price of 125% multiplied by the outstanding principal and interest of the Note, subject to SBI's discretionary acceptance. If an event of default occurs under the Note, which is not cured within three business days, then upon SBI's provision of notice to the Company of the occurrence of such event of default, the Company shall within three business days of such default notice, pay the total amount outstanding under the Note in cash (including principal, accrued and unpaid interest, applicable penalties (including default multipliers). In the event that the Company does not pay the total amount outstanding within three (3) business days of such default notice, the company will pay interest at 24%. As at March 31, 2017, there were no prepayments made on the Note. During the quarter, $55,000 (December 31, 2016 – Nil) of the principal balance had been converted into equity shares. Refer to Note 10 for further details.

As at March 31, 2017 the Company owes $495,000 (December 31, 2016 - $550,000) in principal and the accrued interest is $32,458, which consists of the guaranteed interest accrued of $22,000 included in the convertible notes balance and $10,458 is recorded in accounts payable and accrued liabilities, Note 4.

b. Warrants

In conjunction with the issuance of the September 2015 Note, the Company simultaneously issued 28,333 common stock purchase warrants to Old Main (the "Warrants"). The Warrants may be exercised by Old Main at any time in the 5-year period following the issuance. The exercise price for each share of the Common Stock is equal to the closing price of the Common Stock on September 8, 2015, $7.88 per share.

On June 9, 2016 and June 30, 2016, the Company entered (either a new issuance or amendment to the March 9, 2016 issuance which requires derivative treatment on June 9, 2016) into convertible derivative notes with Old Main Capital, LLC and SBI Investments LLC – Sea Otter Global Ventures LLC (referred to as the "the Holders"), in the initial amount of $250,000 (Old Main Capital Commitment Fee Note), $296,153 (Old Main Capital Bridge Note), $87,912 (Old Main Capital Note), and $550,000 (SBI Investments LLC – Sea Otter Global Vent (with Original Issue Discounts and deferred financing costs). The notes bear an interest rate of 8% or 10% per annum and matures in 1 year or less under the convertible note agreements, the lender has the right to convert all or any part of the outstanding and unpaid principal and interest into shares of the Company's common stock. In addition, the Company issued the SBI–Sea Otter Holder a warrant to acquire 8,334 shares of the Company's common stock. The terms of the Convertible Note are as follows:

1. The Holders have the right from and after a 180 day delay from the Date of Issuance, and until any time until the Note is fully paid, to convert any outstanding and unpaid principal portion of the Note, and accrued interest, into fully paid and non–assessable shares of Common (par value $.001 per share). Bi–weekly amortization payments are due after 6 months.

2. The Convertible Notes are convertible at a fixed rate of $2.34 or $2.25 with no reset provisions. The June 9, 2016 notes convert at the lower of the fixed rate or this variable rate.

3. Beneficial ownership is limited to 9.99%.

4. The Company may redeem the Notes for 125% or 150% of the redemption amount and accrued interest. The Company may upon certain equity conditions redeemed certain notes at the lessor of fixed conversion price and 60% of 15 Trading day low VWAP.

5. In the event of default the Note bears interest at 24% per annum and converts at 60% of 15 trading day low VWAP (default or fundamental transaction) – a derivative feature.

The June 9 th amendments triggered an extinguishment of the debt since the change in the fair value of the embedded derivative exceeded 10% of the carrying value of the debt. The Company booked a $182,986 loss on extinguishment based on the amendments on the quarter and six-month period ended June 30, 2016.

The terms of the SBI Warrants are as follows:

1. The Warrants have a 3 year term.

2. The 2 issuances of 4,167 Warrants each may be exercised at a conversion price of the lesser of: (i) $2.46 or $2.88, or (ii) any lower price of equity linked instruments issued by the Company while the warrant is issued and outstanding (full ratchet reset). This anti–dilution protections provides a full reset upon the issuance of lower price securities by the Company and is available to SBI during the initial 180 days that the Warrant is outstanding.

3. Beneficial ownership is limited to 4.99% initially and upon Holder request to 9.99%.

On June 9, 2016, the amended Old Main notes (Bridge Note and Commitment Fee) provided the holder with a variable rate conversion feature. This feature taints all warrants/notes and ongoing derivative treatment is required until the note is paid or converted in full.

1. The Company may redeem the Notes for 125% or 150% of the redemption amount and accrued interest. The Company may upon certain equity conditions redeemed certain notes at the lessor of fixed conversion price and 60% of 15 Trading day low VWAP.

2. In the event of default the Note bears interest at 24% per annum and converts at 60% of 15 trading day low VWAP (default or fundamental transaction) – a derivative feature.

This note is a derivative because it contains an embedded conversion feature that resets the conversion price upon a fundamental transaction event. The Company recorded a debt discount based on the original issue discount, the embedded derivative, and the derivative warrant issued. The debt discount is being amortized over the term of the convertible debt.

Note 6 – Derivative Liability

In connection with the sale of debt or equity instruments, the Company may sell options or warrants to purchase the Company's common stock. In certain circumstances, these options or warrants may be classified as derivative liabilities, rather than as equity. Additionally, the debt or equity instruments may contain embedded derivative instruments, such as embedded derivative features which in certain circumstances may be required to be bifurcated from the associated host instrument and accounted for separately as a derivative instrument liability.

The Company's derivative instrument liabilities are re-valued at the end of each reporting period, with changes in the fair value of the derivative liability recorded as charges or credits to income in the period in which the changes occur. For options, warrants and bifurcated embedded derivative features that are accounted for as derivative instrument liabilities, the Company estimates fair value using either quoted market prices of financial instruments with similar characteristics or other valuation techniques. The valuation techniques require assumptions related to the remaining term of the instruments and risk-free rates of return, the Company's current common stock price and expected dividend yield, and the expected volatility of the Company's common stock price over the life of the instrument.

The following table summarizes the warrant derivative liabilities and convertible notes activity for the period ending March 31, 2017:

Description		Derivative Liabilities
Fair value at December 31, 2016	$	240,955
Change due to Issuances		-
Change due to debt extinguishment		-
Change due to Exercise/Conversion		(68,737)
Change in Fair Value		90,618
Fair value at March 31, 2017	$	262,836

For the three month period ended March 31, 2017, net derivative income was $90,618 (March 31, 2016 - $103,692). Further, the change in derivative liability due to exercise/conversion of $68,737 was recorded in APIC.

The lattice methodology was used to value the embedded derivatives within the convertible note and the warrants issued, with the following assumptions.

Assumptions	March 31, 2017	December 31, 2016
Dividend yield	0.00%	0.00%
Risk-free rate for term	0.40-1.68%	0.51-1.47%
Volatility	105.6.4-263.1%	120.4-142.8%
Maturity dates	.025-3.44 years	.19-3.69 years
Stock Price	0.14	0.453

During the period ended March 31, 2016, the Company amended the derivative notes on March 9, 2016. The amendment included revising the "Alternate Conversion Price to mean 60% of the lowest traded price of the common stock for the 15 consecutive trading days prior to the conversion date. The derivative liability increased by $91,070 due to the amendment which was booked as an additional debt discount.

During the quarter ended September 30, 2015, the Company issued 28,333 warrants to an investor as part of their Securities Purchase Agreement in which the investor acquired a Convertible Note. The warrants have an exercise price of $7.88 and a five-year term. The warrants are treated as derivative liabilities since the holder has anti-dilution protections that will re-price the warrant upon the issuance of lower priced equity linked instruments by the Company for the period of 180 days after issuance. The fair value of the derivative liability related to these warrants at issuance was valued at $169,270 and was booked as a debt discount to the Convertible Note and booked as a derivative liability on the balance sheet. The embedded conversion feature of the Convertible Note is treated as a derivative liability since the conversion price is reset upon a fundamental transaction event. The fair value of the derivative liability related to the embedded conversion feature was valued at $92,659 and was booked as a debt discount, included in interest expense(up to the amount of the note, with the excess expensed as interest expense).

Note 7 – Fair Value of Financial Instruments.

The Company's financial instruments consist of cash and cash equivalents, accounts payable and accrued expenses, derivative liabilities and convertible debt. The estimated fair value of cash, accounts payable and accrued liabilities approximate their carrying amounts due to the short-term nature of these instruments.

The Company utilizes various types of financing to fund its business needs, including convertible debt with warrants attached. The Company reviews its warrants and conversion features of securities issued as to whether they are freestanding or contain an embedded derivative and, if so, whether they are classified as a liability at each reporting period until the amount is settled and reclassified into equity with changes in fair value recognized in current earnings. At March 31, 2017, the Company had convertible debt and warrants to purchase common stock. The fair value of the warrants and the embedded conversion feature of the convertible debt is classified as a liability. Some of these units have embedded conversion features that are treated as a discount on the notes. Such financial instruments are initially recorded at fair value and amortized to interest expense over the life of the debt using the effective interest method.

Inputs used in the valuation to derive fair value are classified based on a fair value hierarchy which distinguishes between assumptions based on market data (observable inputs) and an entity's own assumptions (unobservable inputs). The hierarchy consists of three levels:

Level one - Quoted market prices in active markets for identical assets or liabilities;

Level two - Inputs other than level one inputs that are either directly or indirectly observable; and

Level three - Unobservable inputs developed using estimates and assumptions, which are developed by the reporting entity and reflect those assumptions that a market participant would use.

Determining which category an asset or liability falls within the hierarchy requires significant judgment. The Company evaluates its hierarchy disclosures each quarter. The Company's derivative liability is measured at fair value on a recurring basis. The Company classifies the fair value of these convertible notes and warrants derivative liability under level three. The Company's settlement payable is measured at fair value on a recurring basis based on the most recent settlement offer. The Company classifies the fair value of the settlement payable under level three. The Company's rescission liability is measured at fair value on a recurring basis based on the most recent stock price. The Company classifies the fair value of the rescission liability under level one.

Based on ASC Topic 815 and related guidance, the Company concluded the common stock purchase warrants are required to be accounted for as derivatives as of the issue date due to a reset feature on the exercise price. At the date of issuance warrant derivative liabilities were measured at fair value using either quoted market prices of financial instruments with similar characteristics or other valuation techniques. The Company records the fair value of these derivatives on its balance sheet at fair value with changes in the values of these derivatives reflected in the statements of operations as "Gain (loss) on derivative liabilities." These derivative instruments are not designated as hedging instruments under ASC 815-10 and are disclosed on the balance sheet under Derivative Liabilities.

The following table presents liabilities that are measured and recognized at fair value as of March 31, 2017 on a recurring and non-recurring basis:

Description	Level 1	Level 2	Level 3	Gains (Losses)
Derivatives	$ -	$ -	$ 262,836	$ 90,618
Fair Value at March 31, 2017	$ -	$ -	$ 262,836	$ 90,618

Note 8 – Stock Options:

The following is a summary of stock option activity:

	Options Outstanding	Weighted Average Exercise Price	Weighted Average Remaining Contractual Life	Aggregate Intrinsic Value
Outstanding, December 31, 2016	200,000	$ 3.00		
Granted	-			
Forfeited	-			
Exercised	-			
Outstanding, March 31, 2017	200,000	$ 3.00	3.17	$ -
Exercisable, March 31, 2017	-	$ -	-	$ -

The exercise price for options outstanding and exercisable at March 31, 2017 is as follows:

Outstanding		Exercisable	
Number of Options	Exercise Price	Number of Options	Exercise Price
200,000	$ 3.00	-	$ -
200,000		-	

For options granted during 2015 where the exercise price was equal to the stock price at the date of the grant, the weighted-average fair value of such options was $5.70 and the weighted-average exercise price of such options was $6.00. No options were granted during 2015 where the exercise price was greater than the stock price at the date of grant or where the exercise price was less than the stock price at the date of grant. During 2016 the company reduced the exercise price to $3.00.

The fair value of the stock options is being amortized to stock option expense over the vesting period. The Company recorded stock option expense of $79,373, included in operating expenses, during March 31, 2017, and $632,356 during the year ended December 31, 2016. At March 31, 2017, the unamortized stock option expense was $312,846 (December 31, 2016 - $392,218) which will be amortized to expense through December 2018.

The assumptions used in calculating the fair value of options granted using the Black-Scholes option- pricing model for options granted are as follows:

	2017	2016
Risk-free interest rate	1.5%	1.5%
Expected life of the options	5.3 to 6.5 years	5.5 to 6.5 years
Expected volatility	150%	150%
Expected dividend yield	0%	0%

As at March 31, 2017, the Company had the following warrant securities outstanding:

	Common Stock Warrants
December 31, 2016	**36,667**
Less: Exercised	-
Less: Expired	-
Add: Issued	-
March 31, 2017	**36,667**
Warrants (Note 6)	**28,333**
Exercise Price	$ 7.88
Expiration Date	September 8, 2015 to September 8, 2020
Warrants (Note 5)	**8,334**
Exercise Price	**
Expiration Date	June 30, 2016 to June 30, 2019

** Lessor of: $2.46 or $2.88 or any price of equity linked instruments issued by the Company while the warrant is issued and outstanding

During the three months period ended March 31, 2017, nil warrants expired unexercised.

Note 9 – Related Party Transactions

Related Parties

Related parties with whom the Company had transactions are:

Related Parties	Relationship
Stew Garner	Chairman, CEO, CFO and director

Consulting services from Officer

Consulting services provided by the officer for the three months ended March 31, 2017 and 2016

	March 31, 2017	March 31, 2016
President, Chief Executive Officer and Chief Financial Officer	$ 27,890	$ 25,200

Note 10 - Stockholders' Deficiency

Shares Authorized

The Company's authorized capital stock consists of 495,000,000 shares of common stock, par value $0.001 per share and 5,000,000 shares of preferred stock, par value $0.001 per share.

On December 28, 2016, the Company filed a certificate of designation, preferences and rights of Series A Preferred Stock (the "Certificate of Designation") with the Secretary of State of the State of Nevada to designate 1,000 shares of its previously authorized preferred stock as Series A Preferred Stock. The holders of shares of Series A Preferred Stock that are not entitled to dividends or distributions have the following voting rights:

- Each share of Series A Preferred Stock entitles the holder to 50,000 votes on all matters submitted to a vote of the Company's stockholders. In the event that such votes do not total at least 51% of all votes, then the votes cast by the holders of the Series A Preferred Stock shall be equal to 51% of all votes cast at any meeting of the Company's stockholders or any issue put to the stockholders for voting.

- Except as otherwise provided in the Certificate of Designation, the holders of Series A Preferred Stock, the holders of Company common stock and the holders of shares of any other Company capital stock having general voting rights and shall vote together as one class on all matters submitted to a vote of the Company's stockholders.

- The holders of the Series A Preferred Stock do not have any conversion rights.

Effective as of February 22, 2017, the Company amended its Articles of Incorporation to increase its authorized capital stock from 125,000,000 to 500,000,000 shares, of which 495,000,000 will be common stock and 5,000,000 will be preferred stock, of which, 1,000 shares have been previously designated as Series A Preferred Stock (the "Series A Preferred Stock") and effected a 1 for 30 reverse stock split of its issued and outstanding shares of common stock. All per share amounts and number of shares in the financial statements and related notes have been retroactively restated to reflect the reverse stock split.

Common Stock

Common Shares Issued Cash

No common shares were issued for cash during the year ended December 31, 2016.

No common shares were issued for cash during the three months ended March 31, 2017.

Common Shares Issued for Non- Cash

During the three month period ended, March 31, 2017, a total of $55,000 of the June 2016 Note was converted to 348,036 shares of common stock at an average price of $0.1580 per share as follows:

- On January 3, 2017 $10,000 of June 2016 Note debt was converted to 36,792 shares of common stock at a conversion price of $0.2718 per share.

- On January 17, 2017 $15,000 of June 2016 Note debt was converted to 55,188 shares of common stock at a conversion price of $.2718 per share.

- On February 8, 2017 $10,000 of June 2016 Note debt was converted to 44,092 shares of common stock at a conversion price of $.2268 per share.

- On February 27, 2017 $10,000 of June 2016 Note debt was converted to 65,359 shares of common stock at a conversion price of $.1530 per share.

- On March 13, 2017 $5,000 of June 2016 Note debt was converted to 69,444 shares of common stock at a conversion price of $.0720 per share.

- On March 23, 2017 $5,000 of June 2016 Note debt was converted to 77,161 shares of common stock at a conversion price of $.0648 per share.

During the three month period ended March 31, 2017, a total of $52,480 of the March 2016 Note was converted to 329,199 shares of common stock at an average price of $0.1594 per share as follows:

- On January 6, 2017 $27,180 of March 2016 Note debt was converted to 100,000 shares of common stock at a conversion price of $.2718 per share.
- On February 28, 2017 $15,300 of March 2016 Note debt was converted to 100,000 shares of common stock at a conversion price of $.1530 per share.
- On March 14, 2017 $10,000 of March 2016 Note debt was converted to 129,199 shares of common stock at a conversion price of $.0774 per share.

The related derivative liability of $68,737, as disclosed in Note 6, was transferred to the additional paid-in capital during the three month period ended March 31, 2017.

Preferred Stock

On February 21, 2017, the Company entered into an investment agreement (the "Investment Agreement") with Stewart Garner, the Company's Chief Executive Officer and the sole member of its board of directors. Pursuant to the terms of the Investment Agreement, the Company sold to Mr. Garner 1,000 shares of the Company's Series A Preferred Stock, par value of $0.001 per share, at a purchase price of $0.10 per share, or an aggregate of $100.

Note 11 - Acquisition of Assets

On June 30, 2016, the Company completed the acquisition of certain assets of Pixorial pursuant to the terms of the Amended and Restated Asset Purchase Agreement entered into among the Company, Pixorial and Andres Espiniera dated June 20, 2016 (the "Amended Agreement"). Pursuant to the terms of the Amended Agreement, the Company agreed to purchase, and Pixorial agreed to sell certain assets of Pixorial comprised of the trademark "What's Your Story" and its customer list (the "Pixorial Asset Acquisition").

Under the terms of the Amended Agreement, the Company issued 86,673 shares of its unregistered common stock to the existing shareholders and certain creditors of Pixorial. In addition, the Company amended the exercise price of Mr. Espineira's November 10, 2015 stock option award to acquire 200,000 shares of the Company's common stock to $3.00 per share. The shares of the Company's common stock to be issued to Pixorial's shareholders and creditors will also be subject to a lock-up agreement whereby one-third the number received by each may be sold beginning as of each of the first three anniversaries of the closing of the Pixorial Asset Acquisition.

Consummation of the Pixorial Asset Acquisition, which shall occur no later than July 15, 2016, is subject to certain conditions, including: (i) consent to the Asset Purchase Transaction by both the shareholders of Pixorial and the principals of Siena Pier Ventures 2007 Fund, LLP and Siena Pier Ventures, LLC (the "Secured Creditors"), holders of certain indebtedness of the Company in the aggregate principal sum of $2,025,000 (the "Siena Debt"), shall have been delivered; (ii) the Secured Creditors shall have agreed to cancel a portion of the Siena Debt for 81,260 of the total 86,673 shares of the Company's common stock to be tendered as consideration, (iii) such Secured Creditors' shares also being subject to a lock-up agreement whereby only one-third of the shares may be sold beginning on each of the first three anniversaries of the closing of the Pixorial Asset Acquisition; and (iv) the parties shall have reaffirmed to one another as of closing their customary representations and warranties made as of the execution date under the Amended Agreement.

The common stock was valued at $195,015 based on the closing price of $2.25/share of the Company's common stock on the acquisition date. The purchase price was allocated as follows: trademark - $5,000 and customer list - $190,015. Management determined that these intangible assets were impaired and took a charge to earnings of $195,015 during the year ended December 31, 2016.

Note 12 - Subsequent Events

The Company's management has evaluated subsequent events up to May 15, 2017, the date the financial statements were issued, pursuant to the requirements of ASC 855 and has determined the following material subsequent events:

On April 7, 2017, the Company entered into a Securities Purchase Agreement with Old Main Capital whereby it agreed to and issued a 10% Convertible Promissory Note in the principal amount of up to $75,000 (the "April 2017 Old Main Note") payable in tranches as follows: Tranche 1 paid on April 11, 2017: $19,166.66 consisting of $17,250 (less $1,250 for Old Main Capital's legal fees) paid to the Company in cash, and less original issue discount of $1,917. Tranche 2 paid on May 2, 2017: $14,444 consisting of $13,000 paid to the Company in cash, and less original issue discount of $1,444.

Old Main Capital may pay such additional amounts of the Consideration and at such dates as mutually agreed upon by the Borrower and Old Main Capital. The maturity date for each tranche funded shall be twelve (12) months from the effective date of each payment (each a "Maturity Date") (or such earlier date as the April 2017 Old Main Note is required or permitted to be repaid as provided hereunder, and is the date upon which the principal sum of each respective tranche, as well as any accrued and unpaid interest and other fees relating to that respective tranche, shall be due and payable. The Old Main Capital has the right to convert all or any part of the outstanding and unpaid principal and interest into shares of the Company's common stock. The terms of the Convertible Note are as follows:

1. The Old Main Capitals have the right from and after a 180 day delay from the Date of Issuance, and until any time until the Note is fully paid, to convert any outstanding and unpaid principal portion of the Note, and accrued interest, into fully paid and non–assessable shares of Common (par value $.001 per share). Bi–weekly amortization payments are due after 6 months.

2. The Convertible Notes are convertible at a fixed rate of $[0.07] with no reset provisions.

3. Beneficial ownership is limited to 9.99%.

4. The Company may redeem the Notes for 150% of the redemption amount and accrued interest at any time upon ten days written notice to the Old Main Capital.

5. In the event of default the Note bears interest at 24% per annum.

Participation in Future Financing. Subject to any existing obligations of the Company, from the date hereof until the date that is the 12-month anniversary of the date of the April 2017 Old Main Note, upon any issuance by the Company or any of its subsidiaries of its Common Stock or other securities convertible into Common Stock, other than any issuance that is through a public underwritten offering or to an investor or a group of investors that already own Common Stock or securities of the Company, Old Main Capital shall have the right to participate in the subsequent Financing in an amount up to 100% of such Old Main Capital's pro rata portion as defined below in the April 2017 Old Main Note on the same terms, conditions and price provided for in the Subsequent Financing, subject to any existing obligations of the Company with respect to participation rights.

On April 7, 2017, the Company entered into a Securities Purchase Agreement with SBI Investments LLC, 2014-1 ("SBI") whereby it agreed to and issued a 10% Convertible Promissory Note in the principal amount of up to $75,000 (the "April 2017 SBI payable in tranches as follows: Tranche 1 paid on April 11, 2017: $19,166.66 consisting of $17,250 (less $1,250 for Old Main Capital's legal fees) paid to the Company in cash, and less original issue discount of $1,917. Tranche 2 paid on May 2, 2017: $14,444 consisting of $13,000 paid to the Company in cash, and less original issue discount of $1,444.

SBI may pay such additional amounts of the Consideration and at such dates as mutually agreed upon by the Borrower and SBI. The maturity date for each tranche funded shall be twelve (12) months from the effective date of each payment (each a "Maturity Date") (or such earlier date as the April 2017 SBI is required or permitted to be repaid as provided hereunder, and is the date upon which the principal sum of each respective tranche, as well as any accrued and unpaid interest and other fees relating to that respective tranche, shall be due and payable. The SBI has the right to convert all or any part of the outstanding and unpaid principal and interest into shares of the Company's common stock. The terms of the Convertible Note are as follows:

1. The SBI have the right from and after a 180 day delay from the Date of Issuance, and until any time until the Note is fully paid, to convert any outstanding and unpaid principal portion of the Note, and accrued interest, into fully paid and non–assessable shares of Common (par value $.001 per share). Bi–weekly amortization payments are due after 6 months.

2. The Convertible Notes are convertible at a fixed rate of $0.07 with no reset provisions.

3. Beneficial ownership is limited to 9.99%.

4. The Company may redeem the Notes for 150% of the redemption amount and accrued interest at any time upon ten days written notice to the SBI.

5. In the event of default the Note bears interest at 24% per annum.

Participation in Future Financing. Subject to any existing obligations of the Company, from the date hereof until the date that is the 12-month anniversary of the date of the April 2017 SBI, upon any issuance by the Company or any of its subsidiaries of its Common Stock or other securities convertible into Common Stock, other than any issuance that is through a public underwritten offering or to an investor or a group of investors that already own Common Stock or securities of the Company, SBI shall have the right to participate in the subsequent Financing in an amount up to 100% of such SBI's pro rata portion as defined below in the April 2017 SBI on the same terms, conditions and price provided for in the Subsequent Financing, subject to any existing obligations of the Company with respect to participation rights.

On April 20, 2017 $5,646 of June 2016 Note debt was converted to 136,967 shares of common stock at a conversion price of $.04122 per share.

On May 2, 2017 $7000 of March 2016 Note debt was converted to 254,731 shares of common stock at a conversion price of $.02748 per share.

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS.

FORWARD-LOOKING STATEMENTS

This report contains forward-looking statements. The Securities and Exchange Commission encourages companies to disclose forward-looking information so that investors can better understand a company's future prospects and make informed investment decisions. This report and other written and oral statements that we make from time to time contain such forward-looking statements that set out anticipated results based on management's plans and assumptions regarding future events or performance. We have tried, wherever possible, to identify such statements by using words such as "anticipate," "estimate," "expect," "project," "intend," "plan," "believe," "will" and similar expressions in connection with any discussion of future operating or financial performance. In particular, these include statements relating to future actions, future performance or results of current and anticipated sales efforts, expenses, the outcome of contingencies, such as legal proceedings, and financial results. Factors that could cause our actual results of operations and financial condition to differ materially are discussed in greater detail in the "Risk Factors" section of our Annual Report on Form 10-K for the year ended December 31, 2015, as filed with the SEC on April 8, 2016.

We caution that the factors described herein and other factors could cause our actual results of operations and financial condition to differ materially from those expressed in any forward-looking statements we make and that investors should not place undue reliance on any such forward-looking statements. Further, any forward-looking statement speaks only as of the date on which such statement is made, and we undertake no obligation to update any forward-looking statement to reflect events or circumstances after the date on which such statement is made or to reflect the occurrence of anticipated or unanticipated events or circumstances. New factors emerge from time to time, and it is not possible for us to predict all of such factors. Further, we cannot assess the impact of each such factor on our results of operations or the extent to which any factor, or combination of factors, may cause actual results to differ materially from those contained in any forward-looking statements.

The following discussion should be read in conjunction with our consolidated financial statements and the related notes that appear elsewhere in this quarterly report on Form 10-Q.

The Company

We are a lifelogging software company that developed and hosts a proprietary cloud-based software solution accessible on iOS and Android devices that offers an enhanced media experience for consumers by augmenting videos, livestreams and photos with additional context information and providing a platform that makes it easy to find and use that data when viewing or sharing media. The first iteration of that context information is focused on geo-location, face-detection, and different options for tagging and social interaction.

Following the launch of our private beta version of the LifeLogger Platform in August 2015 to users who expressed interest for exclusive testing with their iOS and Android devices, we launched an open public version during the first quarter of 2016. This release has the primary value proposition built in with geo-coordinates, face detection, playback with interactive map, social engagement features that enable easy sharing and ability to "like" other postings. Among the uses of our platform are the ability to share a video of a customer's vacation in Europe with others that is integrated with an interactive map showing the viewer where the video is taking place, allowing the viewer to seamlessly switch to the map view and even show additional views of those locations and other media taken by other people nearby. The end result is designed to provide an enhanced media experience much richer than just sharing the video alone.

We maintain the operation of this platform and are seeking potential distributors, joint venture and strategic alliance partners and additional sources of financing to enable us to pursue continued marketing and future development and commercialization activities to increase engagement and make improvements to the user interface and experience.

We completed a prototype of our integrated Lifelogger wearable video camera for testing in 2014 and continue to market this product to potential distributors and joint venture and strategic alliance partners. We will evaluate opportunities from these marketing efforts to determine the extent of our future development and marketing of this device.

Our Vision

Our mission is to connect people with the media that matters to them. To accomplish this, we envision collecting as much data as possible about the captured device agnostic media allowing users to get videos from their iOS or Android device, or other wearable camera and/or sensor solutions. In addition to the data we might collect to augment the video, our plan is to anonymously collect viewing data and evaluate habits to determine what is most relevant to our customers as we intersect those patterns with the customer's connected social media networks. Between the data we are capable of adding to users' media and data that is publicly available (e.g. street views, mapping, other people's videos), users are able to access other media that's relevant to their photos and/or video. We believe that the end result is a much richer experience for our users and a data network that facilitates finding media that is relevant to our customers.

RESULTS OF OPERATIONS FOR THE THREE MONTHS ENDED MARCH 31, 2017 AND MARCH 31, 2016

The following comparative analysis on results of operations was based primarily on the comparative financial statements, footnotes and related information for the periods identified below and should be read in conjunction with the financial statements and the notes to those statements that are included elsewhere in this report. The results discussed below are for the three months ended March 31, 2017 and 2016. For comparative purposes, we are comparing the three months ended March 31, 2017, to the three months ended March 31, 2016. The following discussion should be read in conjunction with the Company's consolidated financial statements and the related notes included in this quarterly report.

Revenue. Total revenue was $0 for the three months ended March 31, 2017 and March 31, 2016, respectively. The Company currently cannot predict when the Company will become revenue producing.

Cost of Revenue . We had no cost of revenues for the three months ended March 31, 2017 and 2016 as we had no revenues. We are not able to predict what our expected gross profits will be in remaining periods in fiscal 2017 as we are unable to estimate software licensing revenue from our LifeLogger Platform.

Operating Expenses . Total operating expenses were $181,509 and $456,012 for the three months ended March 31, 2017 and 2016, respectively. The decrease is primarily attributable to decreases in Research and Development, other consulting and option expense.

Other Expenses . Other expenses were $175,284 and 733,438 for the three months ended March 31, 2017 and 2016, respectively. The decrease is primarily attributable to no loss on extinguishment of debt during the three months ended March 31, 2017. We expect increases in our interest expense due to our increased borrowings and are unable to predict changes in the fair value of our derivative securities which is largely based on the trading price of our common stock.

Net Loss . The net loss was $356,793 and $1,189,450 for the three months ended March 31, 2017 and 2016, respectively. This increase is a result of the increase in operating expenses and other expenses discussed above.

Liquidity and Capital Resources

Liquidity is the ability of an enterprise to generate adequate amounts of cash to meet its needs for cash requirements. As of March 31, 2017 our working capital deficit amounted to $1,334,462, an increase of $100,763 as compared to working capital deficit of $1,233,699, as of December 31, 2016. This increase is primarily a result of a decrease in cash and an increase in total current liabilities.

Net cash used in operating activities was $98,326 during the three months period ended March 31, 2017 compared to $210,644 in the three month period ended March 31, 2016. The decrease in cash used in operating activities is primarily attributable to a decrease in net loss offset by no extinguishment of debt incurred and a decrease in stock option expense.

Net cash used in investing activities was $0 during the three months period ended March 31, 2017 and 2016.

Net cash provided by financing activities was $100 during the three months period ended March 31, 2017 compared to $91,903 in the three months period ended March 31, 2017. The decrease in cash provided by financing activities was caused by no financing was received during this quarter.

We currently have limited cash resources on hand and our projected operating expenses and working capital needs exceed our income and cash resources. We have curtailed our future development and marketing plans until we are able to enter into an agreement with a potential distributor, joint venture or strategic alliance partner or source of additional financing to provide us with sufficient cash to continue these activities. As a result, capital raising has been and continues to be essential for our continued operations, sales and marketing efforts and further development of our LifeLogger platform. We potentially will have to issue additional debt or equity, or enter into a strategic arrangement with a third party to carry out some aspects of our business plan. There can be no assurance that additional capital will be available to us. Other than the agreements discussed below, we currently have no agreements, arrangements or understandings with any person to obtain funds through bank loans, lines of credit or any other sources. Since we have no other such arrangements or plans currently in effect, our inability to raise funds for the above purposes will have a severe negative impact on our ability to remain a viable company.

Recent Financing Transactions

Securities Purchase Agreement and Convertible Note Issued to Old Main Capital, LLC

Promissory Notes to Old Main Capital, LLC and to SBI Investments LLC, 2014-1

On April 7, 2017, the Company entered into a Securities Purchase Agreement with two investors (the “Investors”) whereby it agreed to and issued to each of the investors (each an “Investor” and collectively, the “Investors”) a 10% Convertible Promissory Note in the principal amount of up to $75,000 (each, the “April 2017 Note” and collectively, the “April 2017 Notes”) payable in tranches as follows to date: April 11, 2017 $19,166.66 consisting of $17,250 (less $1,250 for The Investor’s legal fees) paid to the Company in cash, and less original issue discount of $1,917. Tranche two on May 2, 2017 $14,444 consisting of $13,000 paid to the Company in cash, and less original issue discount of $1,444. Each Investor may pay such additional amounts of the consideration and at such dates as mutually agreed upon by the Company and The Investor. The maturity date for each tranche funded shall be twelve (12) months from the effective date of each payment (each a “Maturity Date”) or such earlier date as the April 2017 Notes is required or permitted to be repaid as provided hereunder, and is the date upon which the principal sum of each respective tranche, as well as any accrued and unpaid interest and other fees relating to that respective tranche, shall be due and payable. Each Investor has the right to convert all or any part of the outstanding and unpaid principal and interest into shares of the Company’s common stock. The terms of the Convertible Note are as follows:

1. Each Investor has the right from and after a 180 day delay from the Date of Issuance, and until any time until the April 2017 Note is fully paid, to convert any outstanding and unpaid principal portion of the Note, and accrued interest, into fully paid and non–assessable shares of Common (par value $.001 per share). Bi–weekly amortization payments are due after 6 months.

2. The Convertible Notes are convertible at a fixed rate of $0.07 with no reset provisions.

3. Beneficial ownership is limited to 9.99%.

4. The Company may redeem the April 2017 Notes for 150% of the redemption amount and accrued interest at any time upon ten days written notice to each of the Investors.

5. In the event of default each of the April 2017 Notes bear interest at 24% per annum.

Participation in Future Financing. Subject to any existing obligations of the Company, from the date hereof until the date that is the 12-month anniversary of the date each of the April 2017 Notes, upon any issuance by the Company or any of its subsidiaries of its Common Stock or other securities convertible into Common Stock, other than any issuance that is through a public underwritten offering or to an investor or a group of investors that already own Common Stock or securities of the Company, Each of the Investors shall have the right to participate in the subsequent Financing in an amount up to 100% of such Each of the Investors’ pro rata portion as defined below in the April 2017 Notes on the same terms, conditions and price provided for in the Subsequent Financing, subject to any existing obligations of the Company with respect to participation rights.

Going Concern Consideration

We have incurred significant losses since our inception on June 4, 2012. We had a net loss during the three months period ended March 31, 2017 of $356,793 and an accumulated deficit of $4,950,830 as of March 31, 2017. This raises substantial doubt about our ability to continue as a going concern. Our ability to continue as a going concern is dependent our ability to raise additional capital and generate additional revenues and profits from our business plan.

In the opinion of our independent registered public accounting firm for our fiscal year ended December 31, 2016, our auditor included a statement that there is a substantial doubt as our ability to continue as a going concern. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Inflation

In the opinion of management, inflation has not and will not have a material effect on our operations in the immediate future. Management will continue to monitor inflation and evaluate the possible future effects of inflation on our business and operations.

Off-Balance Sheet Arrangements

Under SEC regulations, we are required to disclose our off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, such as changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources that are material to investors. As of March 31, 2017, we have no off-balance sheet arrangements that meet such criterion.

CRITICAL ACCOUNTING POLICIES

Our significant accounting policies are disclosed in Note 2 of our Financial Statements included elsewhere in this Quarterly Report on Form 10-Q.

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK.

We are a smaller reporting company as defined by Rule 12b-2 of the Exchange Act and are not required to provide the information required under this Item 3.

ITEM 4. CONTROLS AND PROCEDURES.

Evaluation of Disclosure Controls and Procedures

We maintain disclosure controls and procedures (as defined in Rule 13a-15(e) under the Securities Exchange Act of 1934 (the "Exchange Act") that are designed to ensure that information required to be disclosed by us in reports that we file under the Exchange Act is recorded, processed, summarized and reported as specified in the SEC's rules and forms and that such information required to be disclosed by us in reports that we file under the Exchange Act is accumulated and communicated to our management, including our Chief Executive Officer, or CEO, and our Chief Financial Officer, CFO, to allow timely decisions regarding required disclosure. Management, with the participation of our CEO and CFO, performed an evaluation of the effectiveness of our disclosure controls and procedures as of March 31, 2017. Based on that evaluation, our management, including our CEO and CFO, concluded that our disclosure controls and procedures were not effective as of March 31, 2017 for the reasons discussed below.

Management identified the following material weakness and significant deficiencies in its assessment of the effectiveness of disclosure controls and procedures as of March 31, 2017:

- Material Weakness – The Company did not maintain effective controls over certain aspects of the financial reporting process because we lacked a sufficient complement of personnel with a level of accounting expertise and an adequate supervisory review structure that is commensurate with our financial reporting requirements.

- Significant Deficiencies – Inadequate segregation of duties.

We expect to be materially dependent upon third parties to provide us with accounting consulting services related to derivative liability treatment and for other accounting services for the foreseeable future. We believe this will be sufficient to remediate the material weaknesses related to our accounting for derivative liability treatment discussed above. Until such time as we have a chief financial officer with the requisite expertise in U.S. GAAP, there are no assurances that the material weaknesses and significant deficiencies in our disclosure controls and procedures will not result in errors in our financial statements which could lead to a restatement of those financial statements.

Our management, including our Chief Executive Officer and our Chief Financial Officer, does not expect that our disclosure controls and procedures or our internal controls will prevent all error and all fraud. A control system, no matter how well conceived and operated, can provide only reasonable, not absolute, assurance that the objectives of the control system are met. Further, the design of a control system must reflect the fact that there are resource constraints and the benefits of controls must be considered relative to their costs. Due to the inherent limitations in all control systems, no evaluation of controls can provide absolute assurance that all control issues and instances of fraud, if any, within our company have been detected.

Changes in Internal Control

There were no changes identified in connection with our internal control over financial reporting during the three months ended March 31, 2017 that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

PART II - OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS

We know of no material, existing or pending legal proceedings against our company, nor are we involved as a plaintiff in any material proceeding or pending litigation. There are no proceedings in which any of our directors, officers or affiliates, or any registered or beneficial shareholder, is an adverse party or has a material interest adverse to our interest.

ITEM 1A. RISK FACTORS

Not applicable to smaller reporting companies.

ITEM 2. UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS

On January 3, 2017 $10,000 of June 2016 Note debt was converted to 36,792 shares of common stock at a conversion price of $0.2718 per share.

On January 6, 2017 $27,180 of March 2016 Note debt was converted to 100,000 shares of common stock at a conversion price of $.2718 per share.

On January 17, 2017 $15,000 of June 2016 Note debt was converted to 55,180 shares of common stock at a conversion price of $.2718 per share.

On February 8, 2017 $10,000 of June 2016 Note debt was converted to 44,092 shares of common stock at a conversion price of $.2268 per share.

On February 27, 2017 $10,000 of June 2016 Note debt was converted to 65,359 shares of common stock at a conversion price of $.1530 per share.

On February 28, 2017 $15,300 of March 2016 Note debt was converted to 100,000 shares of common stock at a conversion price of $.1530 per share.

On March 13, 2017 $5,000 of June 2016 Note debt was converted to 69,444 shares of common stock at a conversion price of $.0720 per share.

On March 14, 2017 $10,000 of March 2016 Note debt was converted to 129,199 shares of common stock at a conversion price of $.0774 per share.

On March 23, 2017 $5,000 of June 2016 Note debt was converted to 77,161 shares of common stock at a conversion price of $.0648 per share.

On April 20, 2017 $5,646 of June 2016 Note debt was converted to 136,967 shares of common stock at a conversion price of $.04122 per share.

On May 2, 2017 $7,000 of March 2016 Note debt was converted to 254,731 shares of common stock at a conversion price of $.02748 per share.

These shares of our common stock were issued in reliance on the exemption from registration provided by Sections 3(a)(9) of the Securities Act of 1933, as amended (the “Securities Act “).

ITEM 3. DEFAULTS UPON SENIOR SECURITIES

None.

ITEM 4. MINE SAFETY DISCLOSURES

Not applicable.

ITEM 5. OTHER INFORMATION

None.

ITEM 6. EXHIBITS

Exhibit No.	Description
3.1(a)	Articles of Incorporation filed with the Nevada Secretary of State on June 13, 2012 (incorporated by reference to Exhibit 3.1 to the Company's Registration Statement on Form S-1 filed with the SEC on February 4, 2013).
3.1(b)	Amended and Restated Articles of Incorporation filed with the Nevada Secretary of State on January 6, 2014 (incorporated by reference to Exhibit 3.3 to the Company's Current Report on Form 8-K filed on February 4, 2014).
3.1(c)	Certificate of Designation of Series A Preferred Stock filed with the Nevada Secretary of State on December 28, 2016 (incorporated by reference to Exhibit 3.1 to the Company's Current Report on Form 8-K filed on February 22, 2017).
3.1(d)	Certificate of Amendment to the Amended and Restated Articles of Incorporation filed with the Nevada Secretary of State on February 23, 2017 (incorporated by reference to Exhibit A to the Company's Definitive Information Statement on Schedule 14C filed on March 16, 2017).
3.2	Bylaws (incorporated by reference to Exhibit 3.2 to the Company's Registration Statement on Form S-1 filed on February 4, 2013).
4.1	Subscription Agreement (incorporated by reference to Exhibit 4.2 to the Company's Registration Statement on Form S-1 filed with the SEC on February 4, 2013).
4.2	Promissory Note dated as of July 20, 2015, between Lifelogger Technologies Corp. and Glamis Capital SA (incorporated by reference to Exhibit 4.1 to the Company's Current Report on Form 8-K filed with the SEC on July 27, 2015).
4.3	Promissory Note dated as of September 8, 2015 between Lifelogger Technologies Corp. and Old Main Capital, LLC (incorporated by reference to Exhibit 4.1 to the Company's Current Report on Form 8-K filed with the SEC on September 18, 2015).
4.4	Common Stock Purchase Warrant dated as of September 8, 2015 between Lifelogger Technologies Corp. and Old Main Capital, LLC (incorporated by reference to Exhibit 4.2 to the Company's Current Report on Form 8-K filed with the SEC on September 18, 2015).
4.5	10% Convertible Promissory Note in the original principal amount of $296,153 dated March 9, 2016 between Lifelogger Technologies Corp. and Old Main Capital, LLC (incorporated by reference to Exhibit 4.5 to the Company's Amendment No. 1 to Quarterly Report on Form 10-Q/A filed with the SEC on March 16, 2016).
4.6	Amendment No. 1 dated March 9, 2016 to Convertible Promissory Note dated September 8, 2015 between Lifelogger Technologies Corp. and Old Main Capital, LLC (incorporated by reference to Exhibit 4.6 to the Company's Amendment No. 1 to Quarterly Report on Form 10-Q/A filed with the SEC on March 16, 2016).
4.7	8% Convertible Promissory Note in the principal amount of $250,000 dated March 9, 2016 between Lifelogger Technologies Corp. and Old Main Capital, LLC (incorporated by reference to Exhibit 4.7 to the Company's Amendment No. 1 to Quarterly Report on Form 10-Q/A filed with the SEC on March 16, 2016).
4.8	10% Convertible Promissory Note in the principal amount of $87,912 dated June 9, 2016 between Lifelogger Technologies Corp. and Old Main Capital, LLC (incorporated by reference to Exhibit 4.7 to the Company's Quarterly Report on Form 10-Q filed with the SEC on August 15, 2016).
4.9	Amendment dated June 9, 2016 to $296,153 Principal Amount Convertible Promissory Note dated March 9, 2016 issued by Lifelogger Technologies Corp. to Old Main Capital, LLC (incorporated by reference to Exhibit 4.8 to the Company's Quarterly Report on Form 10-Q filed with the SEC on August 15, 2016).
4.10	Amendment dated June 9, 2016 to $250,000 Principal Amount Convertible Promissory Note dated March 9, 2016 issued by Lifelogger Technologies Corp. to Old Main Capital, LLC (incorporated by reference to Exhibit 4.9 to the Company's Quarterly Report on Form 10-Q filed with the SEC on August 15, 2016).
4.11	Promissory Note dated June 30, 2016, by and between Lifelogger Technologies Corp. and SBI Investments LLC, 2014-1 (incorporated by reference to Exhibit 4.1 to the Company's Current Report on Form 8-K filed with the SEC on July 7, 2016).
4.12	Series A Common Stock Purchase Warrant dated June 30, 2016, by and between Lifelogger Technologies Corp. and SBI Investments LLC, 2014-1 (incorporated by reference to Exhibit 4.2 to the Company's Current Report on Form 8-K filed with the SEC on July 7, 2016).
4.13	Series B Common Stock Purchase Warrant dated June 30, 2016, by and between Lifelogger Technologies Corp. and SBI Investments LLC, 2014-1 (incorporated by reference to Exhibit 4.3 to the Company's Current Report on Form 8-K filed with the SEC on July 7, 2016).
4.14	10% Convertible Promissory Note dated April 7, 2017 issued by Lifelogger Technologies Corp. to Old Main Capital, LLC (incorporated by reference to Exhibit 4.14 to the Company's Annual Report on Form 10-K filed with the SEC on April 17, 2017).
4.15	10% Convertible Promissory Note dated April 7, 2017 issued by Lifelogger Technologies Corp. to SBI Investments LLC, 2014-1 (incorporated by reference to Exhibit 4.15 to the Company's Annual Report on Form 10-K filed with the SEC on April 17, 2017).

10.1	Product Development Agreement dated as of January 7, 2014 between Matrico Holdings, Ltd. and Lifelogger Technologies Corp. (incorporated by reference to Exhibit 10.3 to the Company's Quarterly Report on Form 10-Q filed with the SEC on August 12, 2014).
10.2	Addendum to Product Development Agreement effective as of June 1, 2014 between Matrico Holdings, Ltd. and Lifelogger Technologies Corp. (incorporated by reference to Exhibit 10.4 to the Company's Quarterly Report on Form 10-Q filed with the SEC on August 12, 2014).
10.3	Securities Purchase Agreement dated as of September 24, 2014 between Lifelogger Technologies Corp. and Glamis Capital S.A. (incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K filed with the SEC on September 26, 2014).
10.4	Securities Purchase Agreement dated as of December 8, 2014 between Lifelogger Technologies Corp. and Glamis Capital S.A. (incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K filed with the SEC on December 9, 2014).
10.5	Securities Purchase Agreement dated as of May 7, 2015 between Lifelogger Technologies Corp. and SSID Limited (incorporated by reference to Exhibit 10.7 to the Company's Quarterly Report on Form 10-Q filed with the SEC on May 14, 2015)

Exhibit No.	Description
10.6	Securities Purchase Agreement dated as of July 20, 2015 between Lifelogger Technologies Corp. and Glamis Capital SA (Incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K filed with the SEC on July 27, 2015).
10.7	Securities Purchase Agreement dated as of September 8, 2015 between Lifelogger Technologies Corp. and Old Main Capital, LLC (Incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K filed with the SEC on July 27, 2015).
10.8	Asset Purchase Agreement dated November 10, 2015 entered into among Lifelogger Technologies, Inc., Pixorial, Inc. and Andres Espineira (Incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K filed with the SEC on November 16, 2015).
10.9+	Consulting Agreement dated as of November 10, 2015 between Lifelogger Technologies Corp. and Andres Espineira (Incorporated by reference to Exhibit 10.2 to the Company's Current Report on Form 8-K filed with the SEC on November 16, 2015).
10.10+	Stock Option Agreement dated as of November 10, 2015 between Lifelogger Technologies Corp. and Andres Espineira (Incorporated by reference to Exhibit 10.3 to the Company's Current Report on Form 8-K filed with the SEC on November 16, 2015).
10.11	Amendment dated November 12, 2015 to Promissory Note and Securities Purchase Agreement dated as of July 20, 2015, between Lifelogger Technologies Corp. and Glamis Capital SA (Incorporated by reference to Exhibit 10.4 to the Company's Current Report on Form 8-K filed with the SEC on November 16, 2015).
10.12	Securities Purchase Agreement dated March 9, 2016 between Lifelogger Technologies Corp. and Old Main Capital, LLC (incorporated by reference to Exhibit 10.14 to the Company's Amendment No. 1 to Quarterly Report on Form 10-Q/A filed with the SEC on March 16, 2016).
10.13	First Amendment to Asset Purchase Agreement entered into on March 30, 2016 between Lifelogger Technologies Corp. and Pixorial, Inc. (incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K filed with the SEC on April 5, 2016).
10.14	Debt Settlement Agreement dated March 1, 2016 entered into between Lifelogger Technologies Corp. and Glamis Capital SA (Incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K filed with the SEC on March 7, 2016).
10.15	Amendment No. 2 to Asset Purchase Agreement entered into as of May 3, 2016 by Lifelogger Technologies Corp. and Pixorial, Inc. (incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K filed with the SEC on May 5, 2016).
10.16	Stock Redemption Agreement between Lifelogger Technologies Corp. and Consumer Electronics Ventures Corp. dated May 5 May, 2016 (incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K filed with the SEC on May 18, 2016).
10.17	Amended and Restated Asset Purchase Agreement dated as of June 20, 2016 between Lifelogger Technologies Corp., Pixorial, Inc. and Andres Espiniera (incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K/A (Amendment No. 1) filed with the SEC on June 21, 2016).
10.18	Securities Purchase Agreement dated June 30, 2016, by and between Lifelogger Technologies Corp. and SBI Investments LLC, 2014-1 (incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K filed with the SEC on July 7, 2016).
10.19	Investment Agreement dated as of February 21, 2017 between Lifelogger Technologies Corp. and Stewart Garner (incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K filed with the SEC on February 22, 2017).
10.20	Securities Purchase Agreement between Lifelogger Technologies Corp. and Old Main Capital, LLC dated as of April 7, 2017 (incorporated by reference to Exhibit 10.20 to the Company's Annual Report on Form 10-K filed with the SEC on April 17, 2017).
10.21	Securities Purchase Agreement between Lifelogger Technologies Corp. and SBI Investments LLC, 2014-1 dated as of April 7, 2017 (incorporated by reference to Exhibit 10.21 to the Company's Annual Report on Form 10-K filed with the SEC on April 17, 2017).
31.1*	Section 302 Certificate of Principal Executive Officer.
31.2*	Section 302 Certificate of Principal Financial Officer.
32.1*	Section 906 Certificate of Principal Executive Officer and Principal Financial Officer.
101.INS*	XBRL Instance Document
101.SCH*	XBRL Taxonomy Extension Schema Document
101.CAL*	XBRL Taxonomy Extension Calculation Linkbase Document
101.DEF*	XBRL Taxonomy Extension Definition Linkbase Document
101.LAB*	XBRL Taxonomy Extension Label Linkbase Document

101.PRE*	XBRL Taxonomy Extension Presentation Linkbase Document

* Filed herewith.
\+ Management contract or compensatory plan or arrangement.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

	LIFELOGGER TECHNOLOGIES CORP.
Dated: May 15, 2017	By: */s/ Stewart Garner*
	Stewart Garner
	Chief Executive Officer (Principal Executive Officer and Principal Financial and Accounting Officer)

Exhibit 31.1

CERTIFICATION OF PRINCIPAL EXECUTIVE OFFICER
PURSUANT TO SECTION 302 OF THE
SARBANES-OXLEY ACT OF 2002
(18 U.S.C. SECTION 1350)

I, Stewart Garner, certify that:

I have reviewed this Quarterly Report on Form 10-Q for the quarterly period ended March 31, 2017 of Lifelogger Technologies Corp. (the “registrant”);

2. Based on my knowledge, this report 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 made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant’s other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15-d-15(f)) for the registrant and have:

a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

c. Evaluated the effectiveness of the registrant’s disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

d. Disclosed in this report any change in the registrant’s internal control over financial reporting that occurred during the registrant’s most recent fiscal quarter (the registrant’s fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant’s internal control over financial reporting; and

5. The registrant’s other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant’s auditors and the Audit Committee of the registrant’s board of directors (or persons performing the equivalent functions):

a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant’s ability to record, process, summarize and report financial information; and

b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant’s internal control over financial reporting.

Dated: May 15, 2017

/s/ Stewart Garner
Stewart Garner
Chief Executive Officer
(Principal Executive Officer)

Exhibit 31.2

**CERTIFICATION OF PRINCIPAL ACCOUNTING OFFICER
PURSUANT TO SECTION 302 OF THE
SARBANES-OXLEY ACT OF 2002
(18 U.S.C. SECTION 1350)**

I, Stewart Garner, certify that:

1. I have reviewed this Quarterly Report on Form 10-Q for the quarterly period ended March 31, 2017 of Lifelogger Technologies Corp. (the "registrant");

2. Based on my knowledge, this report 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 made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15-d-15(f)) for the registrant and have:

a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the Audit Committee of the registrant's board of directors (or persons performing the equivalent functions):

a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Dated: May 15, 2017

/s/ Stewart Garner
Stewart Garner
Chief Financial Officer
(Principal Financial and Accounting Officer)

Exhibit 32.1

**CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

In connection with the Quarterly Report on Form 10-Q of Lifelogger Technologies Corp. (the “Company”) for the quarterly period ended March 31, 2017 as filed with the Securities and Exchange Commission on the date hereof (the “Report”), I, Stewart Garner, Chief Executive Officer and Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that to the best of my knowledge:

1. The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

2. The information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

Dated: May 15, 2017

/s/ Stewart Garner
Stewart Garner
Chief Executive Officer and Chief Financial Officer

This certification accompanies this Quarterly Report on Form 10-Q pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 and shall not, except to the extent required by such Act, be deemed filed by the Company for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the “Exchange Act”). Such certification will not be deemed to be incorporated by reference into any filing under the Securities Act of 1933, as amended, or the Exchange Act, except to the extent that the Company specifically incorporates it by reference.