SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 8-K/A

Amendment No. 1

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

Date of Report (Date of earliest event reported): October 17, 2018

OptimizeRx Corporation
(Exact name of registrant as specified in its charter)

Nevada	000-53605	26-1265381
(State or other jurisdiction of incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)

400 Water Street, Suite 200, Rochester, MI	48307
(Address of principal executive offices)	(Zip Code)

Registrant's telephone number, including area code: 248.651.6568

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

☐ Written communications pursuant to Rule 425 under the Securities Act (17CFR 230.425)

☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company ☐

If an emerging growth company, indicate by check mark if 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 13(a) of the Exchange Act. ☐

Explanatory Note

On October 17, 2018, we filed a Current Report on Form 8-K to disclose entering into a Stock Purchase Agreement (the "Agreement") with, among others, CareSpeak Communications, Inc., a New Jersey corporation, described in Item 1.01 to that report. This Amendment to the Current Report on Form 8-K is filed to provide the required financial statements of the business acquired and pro forma financial information.

SECTION 1 - REGISTRANT'S BUSINESS AND OPERATIONS

ITEM 1.01 - ENTRY INTO A MATERIAL DEFINITIVE AGREEMENT

On October 17, 2018, OptimizeRx Corp. (the "Company") entered into, and consummated the transactions contemplated by, a Stock Purchase Agreement (the "Purchase Agreement") by and among the Company, CareSpeak Communications, Inc., a New Jersey corporation ("CareSpeak") the selling shareholders of CareSpeak (collectively, the "Sellers"), each of Srdjan Loncar, United Healthcare Services, Inc., Christopher DiCostanzo and Kresimir Nesek as "Seller Indemnitors" and Srdjan Loncar in his capacity as seller's representative, which agreement provided for the purchase of all of the equity of CareSpeak by the Company.

The consideration for the acquisition consists of $5.5 million in cash, as adjusted for estimated working capital, estimated indebtedness, escrow amounts and Sellers' estimated transaction expenses, as well as shares of the Company's common stock equal to $500,000 divided by the VWAP for the thirty (30) trading day period ending the day prior to Closing, and earnout payments of up to $3 million, if any become payable, as a result of achieving certain revenue targets for 2019 and 2020. In addition, the Company incurred its own expenses for the transaction at approximately $500,000.

On a standalone basis, CareSpeak is expected to have revenues in excess of $1.0 million in 2018 and be profitable at that level. Only the portion of that revenue recognized from October 17, 2018 through December 31, 2018 will be reflected in our consolidated financial statements.

The Purchase Agreement also contains certain restrictive covenants whereby Sellers are prohibited from (a) competing with the business of the Company, (b) soliciting employees of the Company and (c) intentionally interfering with the Company's business relationships, in each case during the four-year period immediately following the Closing Date.

The Purchase Agreement contains customary representations and warranties of the parties, including, among others, with respect to corporate organization, capitalization, corporate authority, financial statements and compliance with applicable laws. The representations and warranties of each party set forth in the Purchase Agreement were made solely for the benefit of the other parties to the Purchase Agreement, and investors are not third-party beneficiaries of the Purchase Agreement. In addition, such representations and warranties (a) are subject to materiality and other qualifications contained in the Purchase Agreement, which may differ from what may be viewed as material by investors, (b) were made only as of the date of the Purchase Agreement or such other date as is specified in the Purchase Agreement and (c) may have been included in the Purchase Agreement for the purpose of allocating risk between the parties rather than establishing matters as facts. Accordingly, the Purchase Agreement is included with this filing only to provide investors with information regarding the terms of the Purchase Agreement, and not to provide investors with any other factual information regarding any of the parties or their respective businesses.

The foregoing description of the Purchase Agreement is not complete and is qualified in its entirety by reference to the text of such document, which is filed as Exhibit 2.1 hereto and which is incorporated herein by reference.

SECTION 2 - FINANCIAL INFORMATION

ITEM 2.01 COMPLETION OF ACQUISITION OR DISPOSITION OF ASSETS.

On October 17, 2018, the Company completed the acquisition of CareSpeak. As a result of the Closing, CareSpeak became a wholly-owned subsidiary of the Company. Please refer to Item 1.01 above for addition information about the acquisition.

SECTION 8 – OTHER EVENTS

ITEM 8.01 OTHER EVENTS

On October 17, 2018, we issued a press release concerning the acquisition of CareSpeak. A copy of the press release is attached as Exhibit 99.1 to this Current Report on Form 8-K.

The information in Item 8.01 of this Current Report on Form 8-K (including Exhibit 99.1) shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934 (the "Exchange Act") or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933 or the Exchange Act, except as expressly set forth by specific reference in such a filing.

SECTION 9 – FINANCIAL STATEMENTS AND EXHIBITS

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS.

(a) Financial Statements of Businesses Acquired. The financial statements of CareSpeak required by Item 9.01(a) to this Current Report on Form 8-K are filed as exhibits 99.2 and 99.3.

(b) Pro Forma Financial Information. The pro forma financial information required by Item 9.01(b) to this Current Report on Form 8-K are filed as exhibit 99.4.

(d) Exhibits.

Exhibit No.	Description
2.1	Stock Purchase Agreement, dated October 16, 2018(1)
99.1	Press Release, dated October 16, 2018(1)
99.2	Audited financial statements for CareSpeak
99.3	Reviewed financial statements for CareSpeak
99.4	Unaudited pro forma financial information

(1) Previously filed

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 hereunto duly authorized.

OptimizeRx Corporation

Date December 10, 2018

/s/ Douglas Baker

Douglas Baker
Chief Financial Officer

Exhibit 99.2

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and Shareholders of Carespeak Communications, Inc.:

Opinion on the Financial Statements

We have audited the accompanying consolidated balance sheets of Carespeak Communications, Inc. ("the Company") as of December 31, 2017 and 2016, the related consolidated statements of operations, stockholders' equity, and cash flows for each of the years in the two-year period ended December 31, 2017 and the related notes (collectively referred to as the "financial statements"). In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Company as of December 31, 2017 and 2016, and the results of its operations and its cash flows for each of the years in the two-year period ended December 31, 2017, in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audit. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) ("PCAOB") and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audit in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audits, we are required to obtain an understanding of internal control over financial reporting, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion.

Our audit included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audit also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

/s/ Sadler, Gibb & Associates, LLC

We have served as the Company's auditor since 2018.

Salt Lake City, UT
December 10, 2018

CARESPEAK COMMUNICATIONS, INC
CONSOLIDATED BALANCE SHEETS FOR THE YEARS ENDED
DECEMBER 31, 2017 and 2016

	December 31, 2017	December 31, 2016
ASSETS		
Current Assets		
Cash and cash equivalents	$ 135,210	$ 154,431
Accounts Receivable	129,382	16,798
Other current assets	18,900	-
Total Current Assets	283,492	171,229
PROPERTY AND EQUIPMENT, NET	2,483	4,583
TOTAL ASSETS	$ 285,975	$ 175,812
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities		
Accounts payable and accrued expenses	$ 74,890	$ 57,879
Deferred revenue	74,880	31,439
TOTAL LIABILITIES	149,770	89,318
Stockholders' Equity		
Common stock, with no par value, 200,000 authorized and 1,087 shares issued and outstanding at December 31, 2017 and 2016	-	-
Additional paid-in-capital	356,445	351,951
Accumulated deficit	(220,240)	(265,457)
Total Stockholders' Equity	136,205	86,494
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	$ 285,975	$ 175,812

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

CARESPEAK COMMUNICATIONS, INC
CONSOLIDATED STATEMENTS OF OPERATIONS FOR THE YEARS ENDED DECEMBER 31, 2017 and 2016

	For the year ended December 31, 2017	For the year ended December 31, 2016
Net Revenue	$ 800,459	$ 532,599
General & Administrative Expenses	755,245	555,311
Income (loss) from operations	45,214	(22,712)
Other Income (expense)		
Interest income	3	15
Total Other Income	3	15
Income (loss) before provision for income taxes	45,217	(22,697)
Provision for income taxes	-	-
Net Income (loss)	$ 45,217	$ (22,697)
Weighted average number of shares outstanding: Basic & Dilutive	1,087	1,087
Net income per share: Basic & Dilutive	41.60	(20.88)

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

CARESPEAK COMMUNICATIONS, INC
CONSOLIDATED STATEMENT OF STOCKHOLDERS' EQUITY FOR THE YEARS ENDED DECEMBER 31, 2017 and 2016

	Common Stock Shares	Common Stock Amount	Additional Paid-in Capital	Accumulated Deficit	Total Stockholders' Equity
Balance, December 31, 2015	1,087	$ -	$ 351,951	$ (242,760)	$ 109,190
Net Loss				(22,697)	(22,697)
Balance, December 31, 2016	1,087	-	351,951	(265,457)	86,494
Issuance of stock options to employees			4,494		4,494
Net Income				45,217	45,217
Balance, December 31, 2017	1,087	$ -	$ 356,445	$ (220,240)	$ 136,205

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

CARESPEAK COMMUNICATIONS, INC
CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2017 and 2016

	For the years ended December 31	
	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income (loss) for the period	$ 45,217	$ (22,697)
Adjustments to reconcile net income (loss) to net cash used in operating activities:		
Depreciation	2,100	2,860
Stock compensation	4,494	-
Changes in:		
Accounts receivable	(112,584)	18,945
Other assets	(18,900)	468
Accounts payable and accrued expenses	17,011	48,202
Deferred revenue	43,441	23,772
NET CASH USED IN OPERATING ACTIVITIES	(19,221)	71,551
CASH FLOWS FROM INVESTING ACTIVITIES	-	-
CASH FLOWS FROM FINANCING ACTIVITIES	-	-
NET CHANGE IN CASH AND CASH EQUIVALENTS	(19,221)	71,551
CASH AND CASH EQUIVALENTS - BEGINNING OF PERIOD	154,431	82,880
CASH AND CASH EQUIVALENTS - END OF PERIOD	135,210	154,431
SUPPLEMENTAL CASH FLOW INFORMATION		
Cash paid for interest	-	-
Cash paid for income taxes	-	-

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

NOTE 1 – NATURE OF BUSINESS

CareSpeak Communications, Inc. is a technology solutions company that provides digital messaging services to the healthcare industry. Through its cloud based Mobile Health Messenger (“MHM”) Platforms, the Company provides interactive health messaging for improved medication adherence and care coordination. The Company’s HIPAA-compliant, automated, mobile messaging platforms allows pharmaceutical manufactures and related entities to directly engage with patients to improve regimen compliance.

The company was incorporated on February 14, 2006, in the state of New Jersey. On September 28, 2016, the Company acquired 100% of the stock of Vero Simplex D.O.O., a limited liability company located in Zagreb, Croatia. The company name was changed to CareSpeak Communications D.O.O. and operates as a Controlled Foreign Corporation (“CFC”).

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

<u>Basis of Presentation</u>
The financial statements of the Company have been prepared in accordance with generally accepted accounting principles in the United States of America and are presented in US dollars.

<u>Accounting Basis</u>
The Company uses the accrual basis of accounting and accounting principles generally accepted in the United States of America (“GAAP” accounting). The Company has adopted a December 31 fiscal year-end.

<u>Principles of Consolidation</u>
The financial statements reflect the consolidated results of CareSpeak Communications, Inc. (a New Jersey corporation) and its wholly owned subsidiary, CareSpeak Communications D.O.O., a CFC location in Croatia. All material inter-company transactions have been eliminated in the consolidation.

<u>Cash and Cash Equivalents</u>
For purposes of the accompanying financial statements, the Company considers all highly liquid instruments with an initial maturity of three months or less to be cash equivalents.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fair Value of Financial Instruments
The fair value of cash, accounts receivable, prepaid expenses, accounts payable, accrued expenses and deferred revenue approximates the carrying amount of these financial instruments due to their short-term nature.

Fair value is defined as the price that would be received upon sale of an asset or paid upon transfer of a liability in an orderly transaction between market participants at the measurement date and in the principal or most advantageous market for that asset or liability. The fair value should be calculated based on assumptions that market participants would use in pricing the asset or liability, not on assumptions specific to the entity. In addition, the fair value of liabilities should include consideration of non-performance risk including our own credit risk.

In addition to defining fair value, the disclosure requirements around fair value establish a fair value hierarchy for valuation inputs, which is expanded. The hierarchy prioritizes the inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market. Each fair value measurement is reported in one of the three levels, which is determined by the lowest level input that is significant to the fair value measurement in its entirety. These levels are:

Level 1 – Inputs are based upon unadjusted quoted prices for identical instruments traded in active markets.

Level 2 – Inputs are based upon significant observable inputs other than quoted prices included in Level 1, such as quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 – Inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability. The fair values are therefore determined using model-based techniques that include option pricing models, discounted cash flow models, and similar techniques. The Company's stock options and warrants are valued using level 3 inputs.

The carrying value of the Company's financial assets and liabilities, which consist of cash, accounts receivable, prepaid expenses, accounts payable, accrued expenses and deferred revenue, are valued using level 1 inputs. The Company believes that the recorded values approximate their fair value due to the short maturity of such instruments. Unless otherwise noted, it is management's opinion that the Company is not exposed to significant interest, exchange or credit risks arising from these financial instruments.

Accounts Receivable and Allowance for Doubtful Accounts
Accounts receivable are reported at realizable value, net of allowances for doubtful accounts, which is estimated and recorded in the period the related revenue is recorded. The Company has a standardized approach to estimate and review the collectability of its receivables based on a number of factors, including the period they have been outstanding. Historical collection and payer reimbursement experience is an integral part of the estimation process related to allowances for doubtful accounts. In addition, the Company regularly assesses the state of its billing operations in order to identify issues, which may impact the collectability of these receivables or reserve estimates. Because the Company's customers are primarily large well-capitalized companies, historically there has been very little bad debt expense. Bad debt expense was $0 for each of the years ended December 31, 2017 and 2016. The allowance for doubtful accounts was $0 as of both December 31, 2017 and 2016.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property and Equipment

Property and equipment are stated at cost and depreciated over their estimated useful lives of three to seven years using the straight-line method of depreciation for book purposes. Maintenance and repairs of property and equipment are charged to operations as incurred.

Revenue Recognition

Revenue is recognized when it is earned. Revenues include project design and implementation fees, annual license fees, on boarding fees and per patient per month ("PPM") fees.

We recognize project design and implementation fees that are required for strategic consulting, program development and pre-launch project management. The revenue for design and implementation fees is recognized as specific milestones are reached over the course of the contract. Once the project has launched customers are charged an annual platform licensing fee which is recognized over the course of the year. These fees are charged quarterly and recognized as recurring monthly revenue.

Income Taxes

Income taxes are computed using the asset and liability method. Under the asset and liability method, deferred income tax assets and liabilities are determined based on the differences between the financial reporting and tax basis of assets and liabilities and are measured using the currently enacted tax rates and laws. A valuation allowance is provided for the amount of deferred tax assets that, based on available evidence, are not expected to be realized.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Estimates and assumptions have been made in determining the carrying value of assets, depreciable and amortizable lives of tangible and intangible assets, the carrying value of liabilities, the amount of revenue to be billed, and the timing of revenue recognition and related revenue share expenses. Actual results could differ from these estimates.

Concentration of Credit Risks

The Company maintains its cash and cash equivalents in bank deposit accounts, which, at times, may exceed federally insured limits. The Company has not experienced any losses in such accounts; however, amounts in excess of the federally insured limit may be at risk if the bank experiences financial difficulties.

Major Customers

The Company has five major customers that accounted for approximately 60% and 77% of sales for the years ended December 31, 2017 and 2016, respectively.

Major Vendor

The Company has one major vendor that accounted for approximately 10% of general and administrative costs for the year ended December 2016.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Research and Development
The Company expenses research and development expenses as incurred. Our research efforts are focused on understanding the market dynamics that have the potential to affect the business and increase revenue in both the short and long term. Our primary goal is to increase revenue by helping patients better understand and adhere to the medicines their doctors prescribe, as well as other healthcare products and services they need. Based on this, the Company continually seeks ways to improve its technology to enhance user experiences, and to develop new services and solutions for its customers.

Share-based Payments
The Company uses the fair value method to account for stock-based compensation. The fair value of the equity instrument is charged directly to compensation expense and additional paid-in capital over the period during which services are rendered. The fair value of each award is estimated on the date of each grant. Options are estimated using a combination of pricing models including the Discounted Future Benefits Method, Guideline Public Company Method and Guideline Company Transactions Method that uses the assumptions noted in the following table. These values were weighted and discounted based on lack of marketability and lack of control. Estimated volatilities are based on the historical volatility of the annualized daily returns observed over the period from company inception up to the grant date. The expected term of options granted represents the period of time that options granted are expected to be outstanding. The Company uses historical data to estimate option exercise behavior and to determine this term. The risk-free rate used is based on the U.S. Treasury yield curve in effect at the time of the grant using a time period equal to the expected option term. The Company has never paid dividends and does not expect to pay any dividends in the future.

	2017
Expected dividend yield	0%
Risk free interest rate	1.62% - 1.73%
Expected option term	3.5 years
Turnover/forfeiture rate	0%
Expected volatility	58% - 62%

The valuation models were developed for use in estimating the fair value of options for private companies. These methods value the company based on the pricing multiples observed for similar companies that were sold or are traded. These option valuation models require the input of, and are highly sensitive to, subjective assumptions including the expected volatility. CaresSpeak Communications, Inc.'s stock options have characteristics significantly different from those of traded options, and changes in the subjective input assumptions could materially affect the fair value estimate.

Earnings (Loss) Per Common Shares
The computation of basic earnings (loss) per common share is computed using the weighted average number of common shares outstanding during the year. The computation of diluted earnings per common share is based on the weighted average number of shares outstanding during the year plus common stock equivalents, which would arise from the exercise of options during the year. The number of common shares potentially issuable upon exercise of certain options that were excluded from the diluted earnings (loss) common share calculation was approximately 130.5, because they are anti-dilutive as a result of the exercise price exceeding the estimated fair value at December 31, 2017.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Impairment of Long-Lived Assets
The Company continually monitors events and changes in circumstances that could indicate carrying amounts of long-lived assets may not be recoverable. When such events or changes in circumstances are present, the Company assesses the recoverability of long-lived assets by determining whether the carrying value of such assets will be recovered through undiscounted expected future cash flows. If the total of the future cash flows is less than the carrying amount of those assets, the Company recognizes an impairment loss based on the excess of the carrying amount over the fair value of the assets. Assets to be disposed of are reported at the lower of the carrying amount or the fair value less costs to sell.

Recently Issued Accounting Guidance
The Company does not expect the adoption of recently issued accounting pronouncements to have a significant impact on the Company's results of operations, financial position or cash flow.

NOTE 3 – PROPERTY AND EQUIPMENT

The Company owned equipment recorded at cost which consisted of the following as of December 31, 2017 and 2016:

	2017	2016
Computer equipment	$ 13,785	$ 13,785
Office equipment	10,515	10,515
Furniture and fixtures	921	921
Subtotal	25,221	25,221
Accumulated depreciation	(22,738)	(20,638)
Property and equipment, net	$ 2,483	$ 4,583

Depreciation expense was $2,100 and $2,860 for the years ended December 31, 2017 and 2016, respectively.

NOTE 4 – ACCOUNTS PAYABLE & ACCRUED LIABILITIES

The company accrued expenses consisted of the following at December 31, 2018 and 2017, respectively.

	2017	2016
Pension liability	$ 41,998	$ -
Accounts payable	22,079	10,327
Payroll and payroll tax payable	10,525	1,623
Other	287	45,929
	$ 74,890	$ 57,879

NOTE 5 – DEFERRED REVENUE

The Company has several signed contracts with customers for services, which include payment in advance. The payments are not recorded as revenue until the revenue is earned under its revenue recognition policy discussed in Note 2. Deferred revenue was $74,880 and $31,439 as of December 31, 2017 and 2016, respectively.

NOTE 6 – COMMON STOCK

The Company had 200,000 shares of common stock, with no par value per share, authorized as of December 31, 2017 and 2016. There were 1,087 shares of common stock issued and outstanding at December 31, 2017 and 2016. There were no issuances of common stock during the years ended December 31, 2017 and 2016.

NOTE 7 – STOCK OPTIONS

The Company sponsors a stock-based incentive compensation plan known as the 2009 Equity Compensation Plan (the "Plan"), which was established by the Board of Directors of the Company in July of 2009. A total of 200,000 shares were initially available for issuance under the Plan. A total of 130.5 options have been granted and remain outstanding at December 31, 2017. The Company has 199,869.5 shares available to grant under the Plan at December 31, 2017, limited to 198,783 by the total number of authorized shares of 200,000 and current outstanding shares of 1,087.

The Plan allows the Company to grant incentive stock options, nonqualified stock options, option awards, stock units, stock appreciation rights and other equity-based awards. The incentive stock options are exercisable for up to ten years, at an option price per share not less than the fair market value on the date the option is granted. The incentive stock options are limited to persons who are regular full-time employees of the Company at the date of the grant of the option. Options granted to persons who are non-exempt employees may not be exercisable for at least six months after that the date of the grant. Non-qualified options may be granted to employees, non-employee directors and key advisors. The Plan provides for accelerated vesting of unvested options if there is a change in control, as defined in the Plan.

The compensation cost that has been charged against income related to options for the years ended December 31, 2017 and 2016, was $4,494 and $0, respectively. No income tax benefit was recognized in the income statement and no compensation was capitalized in any of the years presented. The remaining expense to be recognized at December 31, 2017 was $12,071.

The Company had the following option activity during the years ended December 31, 2017 and 2016:

	Number of Options	Weighted average exercise price
Outstanding January 1, 2016	2.5	$ 3,465
Granted - 2016	-	-
Exercised - 2016	-	-
Expired - 2016	-	-
Balance, December 31, 2016	2.5	3,465
Granted - 2017	128	1,831
Exercised - 2017	-	-
Expired - 2017	-	-
Balance, December 31, 2017	130.5	$ 1,862

NOTE 8 – OPERATING LEASES

The Company has a short-term lease on shared office space in Somerset, New Jersey expiring March 31, 2018. The lease is a twelve-month lease calling for twelve monthly payments of $700.

The Company also has a short-term lease on an office space in Zagreb, Croatia expiring July 4, 2018. The lease is a twelve-month lease calling for twelve monthly payments of 550 €, approximate $630 USD.

NOTE 9 – MAJOR CUSTOMERS

The Company had the following major customers that individually accounted for 10% or more of revenue in any one of the years presented:

	2017	Percentage	2016	Percentage
Customer A	$ 121,000	15%	-	0%
Customer B	101,000	13%		0%
Customer C	171,000	21%	62,000	11%
Customer D	95,000	12%		0%
Customer E	-	0%	125,000	21%
Customer F	-	0%	109,000	19%
Customer G	-	0%	153,000	26%

NOTE 10 – INCOME TAXES

As of December 31, 2017, the Company had net operating loss carry forwards of approximately $47,000 that expire in 2034 that are available to offset future taxable income. In the future, the cumulative net operating loss carry-forward for income tax purposes may differ from the cumulative financial statement loss due to timing differences between book and tax reporting.

The provision for Federal income tax consists of the following for the years ended December 31, 2017 and 2016:

	2017	2016
Federal income tax benefit (expense) attributable to:		
Current operations	$ (15,000)	$ 8,000
Permanent and timing differences (net)	(2,000)	-
R&D credit	12,000	6,000
Tax rate change	(25,000)	-
Valuation allowance	30,000	(14,000)
Net provision for federal income tax	$ -	$ -

NOTE 10 – INCOME TAXES (CONTINUED)

The cumulative tax effect at the expected rate of 34%, as of December 31, 2016, and 21% as of December 31, 2017, of significant items comprising our net deferred tax amount is as follows as of December 31, 2017 and 2016:

	2017	2016
Deferred tax asset attributable to:		
Net operating loss carryover	$ 10,000	$ 58,000
Depreciation and amortization	1,000	1,000
Stock compensation	1,000	-
R&D credit	47,000	35,000
Other (net)	30,000	22,000
Valuation allowance	(89,000)	(116,000)
Net deferred tax asset	$ -	$ -

Under certain circumstances issuance of common shares can result in an ownership change under Internal Revenue Code Section 382 which limits the Company's ability to utilize carry forwards from prior to the ownership change. Any such ownership change resulting from stock issuances and redemptions could limit the Company's ability to utilize any net operating loss carry forwards or credits generated before this change in ownership. These limitations can limit both the timing of usage of these laws, as well as the loss of the ability to use these net operating losses. The sale of the Company in October 2018 resulted in such an ownership change.

NOTE 11 – RETIREMENT PLAN

The Company offers Simplified Employee Pension-Individual Retirement Accounts Contribution Agreement for the benefit of all employees who have provided services for at least three years and are at least 21 years of age. The employer agrees to provide discretionary contributions each calendar year to the individual retirement account or individual retirement annuity (IRA) of each qualified employee. The plan was adopted in 2017. There was expense of $41,998 and $0 recorded in 2017 and 2016, respectively.

NOTE 12 – BUSINESS COMBINATION

On September 28, 2016, the Company acquired 100% of the stock of Vero Simplex, d.o.o. and limited liability company registered in Zagreb, Croatia for a purchase price of, 20,000 HRK, approximately $3,100 USD. No significant liabilities were acquired, and no goodwill was recorded.

NOTE 13 – RELATED PARTY TRANSACTION

The Company purchased Vero Simplex, d.o.o. which was owned by the majority shareholder of CareSpeak Communications, Inc. The purchase price was equal to the initial capital contribution made by the majority shareholder.

NOTE 14 – SUBSEQUENT EVENTS

On October 17, 2018 100% of the stock of the Company was purchased by OptimizeRx Corporation, a Nevada corporation. All Company Options outstanding immediately prior to the effective time of the Closing were cancelled. All Option holders received consideration for the cancellation in accordance with the Stock Purchase Agreement by and Among CareSpeak Communications, Inc. and OptimizeRx Corporation.

Exhibit 99.3

Our consolidated financial statements included are as follows:

F-1	Condensed Consolidated Balance Sheets as of September 30, 2018 (unaudited) and December 31, 2017;
F-2	Condensed Consolidated Statements of Operations for the nine months ended September 30, 2018 and 2017 (unaudited);
F-3	Condensed Consolidated Statements of Cash Flow for the nine months ended September 30, 2018 and 2017 (unaudited);
F-4	Notes to Condensed Consolidated Financial Statements.

These consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America for interim financial information and the SEC instructions to Form 10-Q. In the opinion of management, all adjustments considered necessary for a fair presentation have been included. Operating results for the interim period ended September 30, 2018 are not necessarily indicative of the results that can be expected for the full year.

CARESPEAK COMMUNICATIONS, INC.
CONDENSED CONSOLIDATED BALANCE SHEETS
AS OF SEPTEMBER 30, 2018 (UNAUDITED) AND DECEMBER 31, 2017

	September 30, 2018	December 31, 2017
ASSETS		
Current Assets		
Cash and cash equivalents	$ 295,596	$ 135,210
Accounts receivable	134,446	129,382
Prepaid expenses	-	-
Other current assets	83,654	18,900
Total Current Assets	513,696	283,492
Property and equipment, net	3,340	2,483
TOTAL ASSETS	$ 517,036	$ 285,975
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities		
Accounts payable - trade	$ 760	$ -
Accrued expenses	106,387	74,890
Deferred revenue	70,988	74,880
Total Liabilities	178,135	149,770
Stockholders' Equity		
Common stock, with no par value, 200,000 authorized and 1,087 shares issued and outstanding at September 30, 2018 and December 31, 2017	-	-
Additional paid-in-capital	360,099	356,445
Accumulated deficit	(21,198)	(220,240)
Total Stockholders' Equity	338,901	136,205
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	$ 517,036	$ 285,975

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

CARESPEAK COMMUNICATIONS, INC.
CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (UNAUDITED)
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2018 AND 2017

	September 30, 2018	September 30, 2017
NET REVENUE		
Revenue	$ 906,599	$ 451,590
General & Administrative Expenses	707,559	486,264
INCOME FROM OPERATIONS	199,040	(34,673)
OTHER INCOME		
Interest income	2	2
TOTAL OTHER INCOME	2	2
INCOME BEFORE PROVISION FOR INCOME TAXES	199,042	(34,671)
PROVISION FOR INCOME TAXES	-	-
NET INCOME	$ 199,042	$ (34,671)
WEIGHTED AVERAGE NUMBER OF SHARES OUTSTANDING: BASIC & DILUTIVE	1,087	1,087
NET INCOME PER SHARE: BASIC & DILUTIVE	$ 183.11	$ (31.90)

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

CARESPEAK COMMUNICATIONS, INC.
CONSOLIDATED STATEMENTS OF CASH FLOW (UNAUDITED)
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2018 AND 2017

	For the Nine Months Ended September 30,	
	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income for the period	$ 199,042	$ (34,671)
Adjustments to reconcile net income to net cash used in operating activities:		
Depreciation	2,150	1,575
Stock compensation	3,654	3,358
Changes in:		
Accounts receivable	(5,063)	(11,203)
Other assets	(64,754)	(700)
Accounts payable	760	
Accrued expenses	31,497	(17,083)
Deferred revenue	(3,892)	42,561
NET CASH USED IN OPERATING ACTIVITIES	163,394	(16,163)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(3,008)	-
NET CASH USED IN INVESTING ACTIVITIES:	(3,008)	-
CASH FLOWS FROM FINANCING ACTIVITIES:	-	-
NET CASH PROVIDED BY FINANCING ACTIVITIES	-	-
NET CHANGE IN CASH AND CASH EQUIVALENTS	160,386	(16,163)
CASH AND CASH EQUIVALENTS - BEGINNING OF PERIOD	135,210	154,431
CASH AND CASH EQUIVALENTS - END OF PERIOD	295,596	138,268
SUPPLEMENTAL CASH FLOW INFORMATION		
Cash paid for interest	-	-
Cash paid for income taxes	-	-

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

CARESPEAK COMMUNICATIONS, INC.
NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED)
SEPTEMBER 30, 2018

NOTE 1 – NATURE OF BUSINESS AND BASIS OF PRESENTATION

CareSpeak Communications, Inc. is a technology solutions company that provides digital messaging services to the healthcare industry. Through its cloud based Mobile Health Messenger ("MHM") Platorm, the Company provides interactive health messaging for improved medication adherence and care coordination. The Company's HIPAA-compliant, automated, mobile messaging platforms allows pharmaceutical manufactures and related entities to directly engage with patients to improve regimen compliance.

The consolidated financial statements for the nine months ended September 30, 2018 and 2017, have been prepared by us without audit pursuant to the rules and regulations of the Securities and Exchange Commission ("SEC"). In the opinion of management, all adjustments necessary to present fairly our financial position, results of operations, and cash flows as of September 30, 2018 and 2017, and for the periods then ended, have been made. Those adjustments consist of normal and recurring adjustments. The consolidated balance sheet as of December 31, 2017, has been derived from the audited consolidated balance sheet as of that date. Certain items in the 2017 financial statements have been reclassified to conform with the 2018 presentation.

Certain information and note disclosures normally included in our annual financial statements prepared in accordance with generally accepted accounting principles have been condensed or omitted. These consolidated financial statements should be read in conjunction with a reading of the financial statements and notes thereto included as exhibit 99.1 to this Form 8K.

The results of operations for the nine months ended September 30, 2018, are not necessarily indicative of the results to be expected for the full year. Certain reclassifications have been made in our consolidated financial statements for the prior periods to conform to the presentation of our consolidated financial statements for the current periods.

NOTE 2 – NEW FINANCIAL ACCOUNTING STANDARDS

On January 1, 2018, we adopted the new accounting standard ASC 606, *Revenue from Contracts with Customers*, and all of the related amendments ("new revenue standard"). Adoption of this new standard had no impact on our financial statements.

NOTE 3 – STOCKHOLDERS' EQUITY AND SHARE BASED PAYMENTS

We issued no equity in either the nine months ended September 30, 2018, or 2017. We did issue options in 2017.

We use the fair value method to account for stock-based compensation. We recorded $3,654 and $3,358 in compensation expense in the nine months ended September 30, 2018 and 2017, respectively, related to options issued under our stock-based incentive compensation plan. This includes expense related to options issued in prior years for which the requisite service period for those options includes the current year, and options granted in the current year. The assumptions used in this model were similar to the assumptions set forth in our annual financial statements for 2017 attached as exhibit 99.1 to this Current Report on Form 8-K related to grants in 2017. There is $8,417 of remaining expense related to unvested options to be recognized in the future.

NOTE 4 – COMMITMENTS AND CONTINGENCIES

Litigation

The company is not involved in any legal proceedings.

NOTE 5 – SUBSEQUENT EVENTS

On October 17, 2018, 100% of the stock of the Company was purchased by OptimizeRx Corporation, a Nevada corporation. All Company Options outstanding immediately prior to the effective time of the Closing were cancelled. All Option holders received consideration for the cancellation in accordance with the Stock Purchase Agreement by and Among CareSpeak Communications, Inc. and OptimizeRx Corporation.

Exhibit 99.4

Unaudited Pro Forma Combined Financial Information

The following unaudited pro forma combined financial information of OptimizeRx Corporation, (“Company”) is presented to reflect the acquisition (“Acquisition”) by the Company of all the issued and outstanding shares of CareSpeak Communications, Inc. (“CareSpeak”). The Acquisition was consummated on October 17, 2018. The unaudited pro forma combined balance sheet of the Company at September 30, 2018 reflects the effects of the Acquisition as if it occurred on such date. The unaudited pro forma combined statements of operations for the nine months ended September 30, 2018 and the year ended December 31, 2017 reflect the effects of the Acquisition as if it occurred at the beginning of each period presented. The unaudited pro forma financial information is based on the historical consolidated financial statements of the Company and CareSpeak. The historical financial information of CareSpeak includes the financial information of CareSpeak Communications, Inc. and CareSpeak Communications, d.o.o. (“CareSpeak Croatia”) as CareSpeak purchased the operations of CareSpeak Croatia in September 2016; accordingly, the combined historical information of both entities are necessary to provide a fair presentation of the historical operations that have been acquired by the Company.

Such unaudited pro forma combined financial information should be read in conjunction with the historical consolidated financial statements of the Company for the year ended December 31, 2017, including the notes thereto, which were filed as part of the Company’s Form 10-K filed with the Securities and Exchange Commission on March 8, 2018, and the Company’s Quarterly Report on Form 10-Q for the nine month period ended September 30, 2018, which was filed with the Securities and Exchange Commission on November 5, 2018. Such unaudited pro forma combined financial information includes unaudited historical combined financial information of CareSpeak as of September 30, 2018 and for the nine-month period ended September 30, 2018 and year ended December 31, 2017, which have been prepared by management of CareSpeak. The unaudited pro forma combined statements of operations of the Company only include the acquisition of CareSpeak. In addition, the unaudited pro forma combined financial statements are based upon pro forma allocations of the purchase price of CareSpeak based upon the fair value of the assets and liabilities acquired in connection with the Acquisition. Management believes that all material adjustments necessary to reflect the effect of the Acquisition have been made to the unaudited pro forma combined financial information.

The unaudited pro forma combined financial information is for informational purposes only and is not necessarily indicative of the results of operations of the Company that would have occurred if the acquisition of CareSpeak had been completed on the dates indicated, nor does it purport to represent the Company’s results of operations as of any future date or for any future period.

OPTIMIZERx CORPORATION
UNAUDITED PRO FORMA COMBINED BALANCE
SEPTEMBER 30, 2018

	OptimizeRx Corporation	CareSpeak Communications	Combined	Pro Forma Adjustments		Pro Forma Combined
ASSETS						
Current Assets						
Cash and cash equivalents	$ 13,523,002	$ 295,596	$ 13,818,598	$ (5,835,561)	[a]	$ 7,983,037
Accounts receivable	3,791,964	134,446	3,926,410	-		3,926,410
Accounts receivable - related party	1,373,054		1,373,054	-		1,373,054
Prepaid expenses	201,320		201,320	-		201,320
Other current assets	-	83,654	83,654	-		83,654
Total Current Assets	18,889,340	513,696	19,403,036	(5,835,561)		13,567,475
Property and equipment, net	149,936	3,340	153,276	5,147	[b]	158,423
Other Assets						
Patent rights, net	587,848	-	587,848	-		587,848
Web development and other intangible costs, net	128,381	-	128,381	-		128,381
Security deposit	5,049	-	5,049	-		5,049
Goodwill				3,678,513	[c]	3,678,513
Other intangible assets				4,678,000	[c]	4,678,000
Total Other Assets	721,278	-	721,278	8,356,513		9,077,791
TOTAL ASSETS	$ 19,760,554	$ 517,036	$ 20,277,590	$ 2,526,099		$ 22,803,689
LIABILITIES AND STOCKHOLDERS' EQUITY						
Current Liabilities						
Accounts payable - trade	$ 165,458	$ 760	$ 166,218	$ 459,000	[d]	$ 625,218
Accrued expenses	814,530	106,387	920,917	2,365,000	[e]	3,285,917
Revenue share payable	763,084	-	763,084	-		763,084
Deferred revenue	813,316	70,988	884,304	-		884,304
Total Liabilities	2,556,388	178,135	2,734,523	2,824,000		5,558,523
						-
Stockholders' Equity						-
Preferred stock, $0.001 par value, 10,000,000 shares authorized, no issued and outstanding at September 30, 2018	-	-	-	-		--
Common stock	11,971	-	11,971	31	[f]	12,002
Additional paid-in-capital	47,361,086	360,099	47,721,185	139,870	[g]	47,861,055
Accumulated deficit	(30,168,891)	(21,198)	(30,190,089)	(437,802)	[h]	(30,627,891)
Total Stockholders' Equity	17,204,166	338,901	17,543,067	(297,901)		17,245,166
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	$ 19,760,554	$ 517,036	$ 20,277,590	$ 2,526,099		$ 22,803,689

OPTIMIZERx CORPORATION
UNAUDITED PRO FORMA COMBINED STATEMENT OF OPERATIONS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2018

	OptimizeRx	CareSpeak	Combined	Pro Forma Adjustments		Pro Forma Combined
NET REVENUE						
Revenue	$ 9,951,743	$ 906,599	$ 10,858,342	$ -		$ 10,858,342
Revenue - Related Party	4,675,351		4,675,351	-		4,675,351
TOTAL NET REVENUE	14,627,094	906,599	15,533,693	-		15,533,693
REVENUE SHARE EXPENSE	6,513,810	-	6,513,810	-		6,513,810
GROSS MARGIN	8,113,284	906,599	9,019,883	-		9,019,883
EXPENSES						
Operating Expenses	7,807,705	707,558	8,515,263	295,183	[c], [i]	8,810,446
INCOME FROM OPERATIONS	305,579	199,040	504,619	(295,183)		209,437
OTHER INCOME						
Interest income	30,679	2	30,681	-		30,681
TOTAL OTHER INCOME	30,679	2	30,681	-		30,681
INCOME BEFORE PROVISION FOR INCOME TAXES	336,258	199,042	535,300	(295,183)		240,118
PROVISION FOR INCOME TAXES	-	-	-	-		-
NET INCOME	$ 336,258	$ 199,042	$ 535,300	$ (295,183)		$ 240,118
WEIGHTED AVERAGE NUMBER OF SHARES OUTSTANDING:						
BASIC	10,840,584	1,087	-	-		10,871,222
DILUTIVE	11,766,754	1,087	-	-		11,797,392
NET INCOME PER SHARE						
BASIC	$ 0.03	$ 183.11	-	-		$ 0.02
DILUTIVE	$ 0.03	-	-	-		$ 0.02

OPTIMIZERx CORPORATION
UNAUDITED PRO FORMA COMBINED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2017

	OptimizeRx	CareSpeak	Combined	Pro Forma Adjustments		Pro Forma Combined
NET REVENUE						
Revenue	$ 8,431,208	$ 800,459	$ 9,231,667	$ -		$ 9,231,667
Revenue - Related Party	3,696,214		3,696,214	-		3,696,214
TOTAL NET REVENUE	12,127,422	800,459	12,927,881	-		12,927,881
REVENUE SHARE EXPENSE	6,174,614		6,174,614	-		6,174,614
GROSS MARGIN	5,952,808	800,459	6,753,267	-		6,753,267
EXPENSES						
Operating Expenses	8,082,774	755,245	8,838,019	454,217	[c]	9,292,236
INCOME (LOSS) FROM OPERATIONS	(2,129,966)	45,214	(2,084,752)	(454,217)		(2,538,969)
OTHER INCOME			-	-		-
Interest income	25,937	3	25,940	-		25,940
TOTAL OTHER INCOME	25,937	3	25,940	-		25,940
INCOME (LOSS) BEFORE PROVISION FOR INCOME TAXES	(2,104,029)	45,217	(2,058,812)	(454,217)		(2,513,029)
PROVISION FOR INCOME TAXES	-	-	-	-		-
NET INCOME (LOSS)	$ (2,104,029)	$ 45,217	$ (2,058,812)	$ (454,217)		$ (2,513,029)
WEIGHTED AVERAGE NUMBER OF SHARES OUTSTANDING: BASIC & DILUTIVE	29,459,259	1,087	-	-		29,489,897
NET INCOME (LOSS) PER SHARE BASIC AND DILUTED	$ (0.07)	$ 41.60	-	-		$ (0.09)

Notes to Pro Forma Financial Statements

Note 1 - Basis of Presentation

On October 17, 2018, OptimizeRx Corp. (the “Company”) entered into, and consummated the transactions contemplated by, a Stock Purchase Agreement (the “Purchase Agreement”) by and among the Company, CareSpeak (collectively, the “Sellers”), each of Srdjan Loncar, United Healthcare Services, Inc., Christopher DiCostanzo and Kresimir Nesek as “Seller Indemnitors” and Srdjan Loncar in his capacity as seller’s representative, which agreement provided for the purchase of all equity of CareSpeak by the Company.

The consideration for the acquisition costs of $5.5 million in cash, as adjusted for estimated working capital, estimated indebtedness, escrow amounts and Sellers’ estimated transaction expenses, as well as shares of the Company’s common stock equal to $500,000 divided by the VWAP for the thirty (30) trading day period ending the day prior to Closing and earnout payments of up to $3 million, if any become payable, as a result of achieving certain revenue targets for 2019 and 2020. In addition, the Company incurred its own expenses for the transaction at approximately $500,000.

The unaudited pro forma combined financial statements have been prepared to give effect to the acquisition by the Company of CareSpeak using the historical consolidated financial statements of the Company and the historical combined financial statements CareSpeak. Please note that the unaudited pro forma combined financial statements should be read in conjunction with the audited and unaudited historical financial statements of the Company and CareSpeak, respectively. This information can be found in the Company’s Annual Report on Form 10-K for the fiscal year ended December 31, 2017 and Quarterly Report on Form 10-Q for the nine months ended September 30, 2018, and in Exhibits 99.2 and 99.3 of this Current Report on Form 8-K.

The historical financial information of CareSpeak includes the financial information of CareSpeak Communications, Inc. and CareSpeak Communications, d.o.o. (“CareSpeak Croatia) as CareSpeak purchased the operations of CareSpeak Croatia in September 2016; accordingly, the combined historical information of both entities is necessary to provide a fair presentation of the historical operations that have been acquired by the Company.

The unaudited pro forma combined balance sheet as of September 30, 2018, combines the unaudited consolidated balance sheets of the Company and CareSpeak on September 30, 2018, and gives effect to the Acquisition as if it had occurred on September 30, 2018.

The unaudited pro forma combined statement of operations for the nine months ended September 30, 2018 combines the unaudited results of operations of the Company and CareSpeak to give the effect as if the Acquisition occurred the first day of the period presented (January 1, 2017). The unaudited pro forma combined statement of operations for the twelve months ended December 31, 2017, combines the audited consolidated statements of operations of the Company for the twelve months fiscal year ended December 31, 2017, with the unaudited combined statement of operations of CareSpeak for the twelve months ended December 31, 2017, to give the effect as if the Acquisition occurred the first day of the period presented (January 1, 2016).

Note 2 - Unaudited Pro Forma Adjustments

The following are explanations that correspond by letter to the pro forma adjustments in the accompanying unaudited pro forma combined financial statements:

(a) Cash impact upon paying the Closing Amount to the Sellers:

1)	Payment for CareSpeak working capital	$ (335,561)
2)	Payment of cash purchase consideration	(5,500,000)
Net impact on cash		$ (5,835,561)

(b) Represents the fair value adjustment of property and equipment purchased from CareSpeak.

(c) The following table summarizes the fair values of the CareSpeak assets acquired and liabilities assumed and the allocation of the excess purchase price to certain identifiable intangible assets. The two periods presented represent the pro forma balance sheet date of this report on September 30, 2018 and the actual Closing Date of October 17, 2018.

Assets acquired	September 30, 2018	October 17, 2018
Cash	$ 295,596	
Accounts Receivable	134,446	112,617
Other current assets	83,654	57,823
Property and Equipment	8,487	8,487
Customer Relationship	492,000	492,000
Tradename	982,000	982,000
Technology/Software (Patent)	2,227,000	2,227,000
Non-Compete Agreement	977,000	977,000
Goodwill	3,678,513	3,678,513
Total assets acquired	$ 8,878,696	$ 8,535,440
Liabilities assumed		
Accounts payable and other accrued liabilities	760	57,459
Deferred revenue	177,375	21,570
Total liabilities assumed	178,135	79,029
Net assets acquired	$ 8,700,561	$ 8,456,411
Purchase consideration:		
Cash paid at closing	4,850,000	4,850,000
Earn out consideration	2,365,000	2,365,000
Common Stock	500,000	500,000
Escrow Amount	600,000	600,000
Est Working Capital	335,561	91,411
Seller Reserve Amount	50,000	50,000
	$ 8,700,561	$ 8,456,411

The Company has allocated the purchase price to the tangible and identified intangible assets acquired and liabilities assumed based on their fair values in accordance with generally accepted accounting principles in accordance with ASC 805. ASC 805 considers the existence of intangible assets in the following areas: marketing, customer relationships, proprietary software, artistic creations, contracts, and technology. The Company has identified and valued a patented technology, customer relationships, tradename and non-compete agreements as CareSpeak's principal intangible assets in accordance with ASC 805 requirements.

As of the unaudited pro forma combined balance sheet date, below are the fair values of the identified intangible assets and their respective amortization periods for their useful life:

	Fair Value	Estimated Useful life
Technology (Patent)	$ 2,227,000	15 years
Non-Compete Agreement	977,000	4 years
Tradename	982,000	infinite
Customer Relationship	492,000	8 years
	$ 4,678,000	

Amortization of technology, non-compete agreements and customer relationships are amortized on a straight-line basis. For the unaudited pro forma combined periods presented, monthly amortization would have been $37,851, based upon their respective useful lives. Total amortization for the nine months ended September 30, 2018 and the year ended December 31, 2017, was $340,659 and $454,212, respectively.

The estimated total amortization expenses for the five years after the closing are as follows:

Years Ending December 31:	
2018	94,628
2019	454,212
2020	454,212
2021	454,212
2022	441,400
Thereafter	1,797,337

There is no pro forma adjustment for depreciation expense since the historical depreciation is comparable.

(d) Impact on accounts payable:

1) Total estimated acquisition related costs	$ 504,000
2) Costs reflected in OptimizeRx historical financial statements as of September 30, 2018	(45,000)
Pro Forma acquisition costs reflected through the recordation of accounts payable at September 30, 2018	$ 459,000

(e) Represents the present value of the future potential contingent earn-out the Sellers may earn based upon CareSpeak achieving certain revenue targets.

(f) Represents 30,638 shares of Common Stock issued as purchase consideration.

(g) Impact on Additional paid-in capital:

1) Reflects the issuance of 30,638 shares of common stock as consideration in the purchase price. Shares were valued at $16.32 per share or $500,000. Shares are assumed to be fully outstanding in the periods presented	$	499,969
2) Reflects removal of $360,099 additional paid-in-capital of CareSpeak in the acquisition		(360,099)
	$	139,870

(h) Impact on retained earnings:

1) Total estimated acquisition related costs	$	504,000
2) Costs reflected in OptimizeRx historical financial statements as of September 30, 2018		(45,000)
3) Total acquisition costs not recorded in historical financial statements as of September 30, 2018	$	459,000
Acquisition costs which are expensed and thus reflected as a reduction to retained earnings		
4.) Reflects removal of $21,196 in retained earnings of CareSpeak in the acquisition		(21,198)
Pro Forma reduction to retained earnings	$	437,802

(i) Pro forma add back of one-time transaction costs expensed in the historical period ended September 30, 2018 of $45,480.