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

FORM 8-K/A

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

Date of Report (Date of earliest event reported): February 12, 2018

BOSTON THERAPEUTICS, INC.
(Exact name of registrant as specified in its charter)

Delaware	000-54586	27-0801073
(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(IRS Employer Identification Number)

354 Merrimack Street, #4, Lawrence, MA 01843
(Address of principal executive offices) (zip code)

(603) 935-9799
(Registrant’s telephone number, including area code)

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

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

☐ Soliciting material pursuant to Rule 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 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

This Amendment No. 1 amends the Current Report on Form 8-K that Boston Therapeutics, Inc. (the "Company") filed with the Securities and Exchange Commission on February 12, 2018, concerning the completion of the closing of the transactions contemplated pursuant to that certain Contribution Agreement between the Company, CureDM Group Holdings, LLC ("CureDM") and the members of CureDM to include the audited financial statements and pro forma financial statements required by Item 9.01(a) and 9.01(b) of Form 8-K.

Item 1.01 Entry Into A Material Definitive Agreement
Item 2.01 Completion of Acquisition or Disposition of Assets
Item 3.02 Unregistered Sales of Equity Securities
Item 5.02 Departures of Directors or Certain Officers; Election of Directors; Appointment of Certain Officers; Compensatory of Certain Officers.

On February 12, 2018, Boston Therapeutics, Inc. (the "Company") entered into a Contribution Agreement dated January 1, 2018, with the members of CureDM Group Holdings, LLC, a limited liability company ("CureDM Group"), all of which except five are accredited investors ("CureDM Group Members") pursuant to which the CureDM Group Members agreed to contribute 100% of the outstanding securities of CureDM Group in exchange for an aggregate of 47,741,140 shares of common stock of the Company (the "BTHE Contribution Shares") of which 25,000,000 BTHE Contribution Shares were delivered at closing and 22,741,140 BTHE Contribution Shares (the "Milestone BTHE Shares") shall be delivered in four equal tranches of 5,685,285 BTHE Contribution Shares each upon the achievement of specific milestone s (the "CureDM Group Contribution"). The closing of the CureDM Group Contribution occurred on February 12, 2018.

On February 12, 2018, Loraine Upham was appointed as Chief Operating Officer. Except for the CureDM Group Contribution, Ms. Upham has not had direct or indirect material interest in any transaction or proposed transaction, in which the Company was or is a proposed participant, exceeding $120,000. In addition, the Company and Ms. Upham entered into an Executive Retention Agreement pursuant to which Ms. Upham was engaged as Chief Operating Officer with an annual salary of $200,000. However, Ms. Upham's salary shall accrue until the Company has raised a minimum of $1,250,000. In addition, Ms. Upham received a stock option to purchase 4,000,000 shares of common stock under the Company's Amended and Restated 2011 Stock Incentive Plan, vesting over three (3) years, one third on the first anniversary of the option grant date and the balance in equal quarterly installments. The exercise price of the initial tranche of options (1,333,334 shares) shall be $0.06 per share, the second tranche (1,333,333 shares) shall be $0.10 per share and the final tranche (1,333,333 shares) shall be $0.20 per share. The term of the options is five years.

Ms. Upham served as COO of CureDM Group from 2010. Ms. Upham was appointed as CEO of CureDM Group in October 2016. Ms. Upham has served as a director since 2010. Ms. Upham served as an Executive Director of ABQid, Inc., a startup accelerator, from 2014 through October 2016, as principal of Upham BioConsulting, LLC from 2010 through 2016 and as Vice President of Business Development for Senior Scientific, LLC from 2013 to 2014. From 1991 through 2001, Ms. Upham held various roles with Packard Biosciences. Ms. Upham received her Bachelor of Arts in Molecular Biology from the University of Pennsylvania in 1982 and her MBA from Arizona State University in 1988.

CureDM Group was established in 2010 maintain intellectual property and to execute clinical development of the novel peptide therapeutic, HIP2B, for the treatment of type 1 and type 2 diabetes.

The Company claims an exemption from the registration requirements of the Securities Act of 1933 (the "Securities Act") for the private placement of these securities pursuant to Section 4(a)(2) of the Securities Act and/or Rule 506 of Regulation D promulgated under the Securities Act. Except for five of the CureDM Group Members, the CureDM Group Members are accredited investors as defined in Rule 501 of Regulation D promulgated under the Securities Act.

The foregoing information is a summary of each of the agreements involved in the transactions described above, is not complete, and is qualified in its entirety by reference to the full text of those agreements, each of which is attached an exhibit to this Current Report on Form 8-K. Readers should review those agreements for a complete understanding of the terms and conditions associated with this transaction.

Item 9.01 Financial Statements and Exhibits

(a) Financial Statement of Business Acquired

Audited financial statements of CureDM Group Holdings, LLC for the years ended December 31, 2017 and 2016 (attached hereto as Exhibit 99.1)

(b) Pro Forma Financial Information

Unaudited Pro Forma Condensed Consolidated Financial Statements (attached hereto as Exhibit 99.3)

(c) Exhibits

Exhibit No.	Description of Exhibit
10.1	Form of Contribution Agreement between Boston Therapeutics, Inc., CureDM Group, LLC and the members of CureDM Group Holdings, LLC dated January 1, 2018 (1)
10.2	Executive Retention Agreement between Boston Therapeutics, Inc. and Loraine Upham(1)
99.1	Audited Financial Statements of CureDM Group, LLC for the years ended December 31, 2017 and 2016
99.2	Pro-Forma Financial Information

(1) Incorporated by reference to the Form 8-K Current Report filed with the Securities and Exchange Commission on February 12, 2018.

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.

BOSTON THERAPEUTICS, INC.

Date: April 30, 2018

By: /s/ Carl W. Rausch
Name: Carl W. Rausch
Title: Chief Executive Officer

Exhibit 99-1

CUREDM GROUP HOLDINGS, LLC

FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2017 AND 2016

INDEX TO FINANCIAL STATEMENTS

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and Members' of
CureDM Group Holdings, LLC

Opinion on the Financial Statements

We have audited the accompanying balance sheets of CureDM Group Holdings, LLC ("Company") as of December 31, 2017 and 2016, and the related statements of operations and members' equity, and cash flows for the years then ended, and the related notes (collectively referred to as the "financial statements"). In our opinion, the financial statements 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 the years then ended, in conformity with accounting principles generally accepted in the United States of America.

The Company's Ability to Continue as a Going Concern

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 3 to the financial statements, the Company has limited cash resources, cash used in operations, has not generated any significant revenues, and has incurred net losses since inception. These conditions raise substantial doubt about the Company's ability to continue as a going concern. Management's plans in regard to these matters are described in Note 3 to the financial statements. The financial statements do not include any adjustments that may result from the outcome of this uncertainty.

Basis for Opinion

These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits. We 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 audits 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 audits 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 audits 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 audits provide a reasonable basis for our opinion.

/s/ Liggett & Webb, P.A.

We have served as the Company's auditor since 2016.

New York, New York
April 30, 2018

CUREDM GROUP HOLDINGS, LLC
BALANCE SHEETS
As of December 31, 2017 and 2016

		2017		2016
ASSETS				
Current assets:				
Cash	$	3,592	$	207,013
Prepaid expenses		—		24,773
Total current assets		3,592		231,786
Property and equipment, net of accumulated depreciation of $520 and $411, respectively		273		382
Other assets:				
Patents, net of accumulated amortization of $685,705 and $567,591, respectively		234,122		352,236
Total assets	$	237,987	$	584,404
LIABILITIES AND MEMBERS’ EQUITY				
Current liabilities:				
Accounts payable and accrued expenses	$	164,207	$	13,017
Total current liabilities		164,207		13,017
Commitments and contingencies		—		—
MEMBERS’ EQUITY				
Members’ equity		73,780		571,387
Total liabilities and members’ equity	$	237,987	$	584,404

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

CUREDM GROUP HOLDINGS, LLC
STATEMENTS OF OPERATIONS AND MEMBERS' EQUITY
For the Years Ended December 31, 2017 and 2016

	2017	2016
REVENUE:		
Grant Revenue	$ 1,907	$ —
OPERATING EXPENSES:		
General and administrative expenses	363,734	127,590
Research and development	17,594	30,777
Amortization and depreciation	118,223	125,189
Total operating expenses	499,551	283,556
Net loss from operations	(497,644)	(283,556)
Other income:		
Interest income	37	404
Net loss	(497,607)	(283,152)
Preferred Series A dividend	367,000	352,000
Net Loss attributable to common units	$ (864,607)	$ (635,152)
Members' equity, beginning of year	$ 571,387	$ 854,539
Net loss for the year	(497,607)	(283,152)
Members' equity, end of year	$ 73,780	$ 571,387

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

CUREDM GROUP HOLDINGS, LLC
STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2017 and 2016

	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net loss	$ (497,607)	$ (283,152)
Adjustments to reconcile net loss to cash used in operating activities:		
Amortization and depreciation	118,223	125,189
Changes in operating assets and liabilities:		
Prepaid expenses	24,773	(24,773)
Accounts payable and accrued liabilities	151,190	686
Net cash used in operating activities	(203,421)	(182,050)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Payments for patents	—	(82,088)
Purchase of equipment	—	(793)
Net cash used in investing activities	—	(82,881)
CASH FLOWS FROM FINANCING ACTIVITIES:	—	—
Net decrease in cash	(203,421)	(264,931)
Cash, beginning of year	207,013	471,944
Cash, end of year	$ 3,592	$ 207,013
Supplemental disclosures of cash flow information:		
Cash paid during the year for:		
Interest	$ —	$ —
Taxes	$ —	$ —

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

NOTE 1 – NATURE OF OPERATIONS AND BASIS OF PRESENTATION

CureDM Holdings, LLC (the "Company") was incorporated under the laws of the State of Delaware on March 1, 2010. The Company is a biopharmaceutical company established to develop new therapies that may prevent, ameliorate or reverse diabetes and allow for the discontinuation of insulin.

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America for annual financial statements.

On February 12, 2018, the Company was acquired through a merger with Boston Therapeutics, Inc., that was effective January 1, 2018. See Note 8.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

Use of estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Significant estimates include the recoverability and useful lives of long-lived assets and patents. Actual results may differ from these estimates.

Cash and Cash Equivalents

The Company considers all short-term highly liquid investments with a remaining maturity at the date of purchase of three months or less to be cash equivalents

Concentrations of Credit Risk

Financial instruments and related items, which potentially subject the Company to concentrations of credit risk, consist primarily of cash and cash equivalents. The Company places its cash and temporary cash investments with credit quality institutions. At times, such amounts may be in excess of the FDIC insurance limit. At December 31, 2017 and 2016, no deposits were held in excess of FDIC limits.

Property and Equipment

Property and equipment are stated at cost and depreciated using the straight-line method over their estimated useful lives of 7 years. When retired or otherwise disposed, the related carrying value and accumulated depreciation are removed from the respective accounts and the net difference less any amount realized from disposition, is reflected in earnings.

Patents

Patents are stated at cost and amortized using the straight-line method over their estimated useful lives of 5 years. When retired or otherwise disposed, the related carrying value and accumulated amortization are removed from the respective accounts and the net difference less any amount realized from disposition, is reflected in earnings.

Long-Lived Assets

The Company follows Accounting Standards Codification 360-10-15-3, "Impairment or Disposal of Long-lived Assets," which established a "primary asset" approach to determine the cash flow estimation period for a group of assets and liabilities that represents the unit of accounting for a long-lived asset to be held and used. Long-lived assets to be held and used are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. The carrying amount of a long-lived asset is not recoverable if it exceeds the sum of the undiscounted cash flows expected to result from the use and eventual disposition of the asset. Long-lived assets to be disposed of are reported at the lower of carrying amount or fair value less cost to sell.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair value

Accounting Standards Codification subtopic 825-10, Financial Instruments ("ASC 825-10") requires disclosure of the fair value of certain financial instruments. ASC 825-10 defines fair value as the price that would be received from selling an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. When determining the fair value measurements for assets and liabilities required or permitted to be recorded at fair value, the Company considers the principal or most advantageous market in which it would transact and considers assumptions that market participants would use when pricing the asset or liability, such as inherent risk, transfer restrictions, and risk of nonperformance. ASC 825-10 establishes a fair value hierarchy that requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. ASC 825-10 establishes three levels of inputs that may be used to measure fair value:

- Level 1 - Quoted prices in active markets for identical assets or liabilities.

- Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets with insufficient volume or infrequent transactions (less active markets); or model-derived valuations in which all significant inputs are observable or can be derived principally from or corroborated by observable market data for substantially the full term of the assets or liabilities.

- Level 3 - Unobservable inputs to the valuation methodology that are significant to the measurement of fair value of assets or liabilities.

To the extent that valuation is based on models or inputs that are less observable or unobservable in the market, the determination of fair value requires more judgment. In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the level in the fair value hierarchy within which the fair value measurement is disclosed and is determined based on the lowest level input that is significant to the fair value measurement.

The carrying value of the Company's cash, accounts payable and other assets and liabilities approximate fair value because of their short-term maturity.

As of December 31, 2017 and 2016, the Company did not have any items that would be classified as level 1, 2 or 3 disclosures.

Research and development costs

The Company accounts for research and development costs in accordance with the Accounting Standards Codification subtopic 730-10, Research and Development ("ASC 730-10"). Under ASC 730-10, all research and development costs must be charged to expense as incurred. Accordingly, internal research and development costs are expensed as incurred. Third-party research and developments costs are expensed when the contracted work has been performed or as milestone results have been achieved. Company-sponsored research and development costs related to both present and future products are expensed in the period incurred. The Company incurred research and development expenses of $17,594 and $30,777 for the years ended December 31, 2017 and 2016, respectively.

Income taxes

The Company has elected to be treated under the Internal Revenue Code as a Limited Liability Company (LLC). As a limited liability company, the Company's taxable income or loss is allocated to members in accordance with Code Section 704. Historically, the Company has allocated 100% of the operating losses to the Series A Preferred Unit Holder.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (continued)

Recent Accounting Pronouncements

There were various updates recently issued, most of which represented technical corrections to the accounting literature or application to specific industries and are not expected to a have a material impact on the Company's financial position, results of operations or cash flows.

NOTE 3 – GOING CONCERN AND MANAGEMENT'S LIQUIDITY PLANS

As of December 31, 2017, the Company had cash of $3,592. During the year ended December 31, 2017, the Company used net cash in operating activities of $203,421. The Company has not yet generated any significant revenues and has incurred net losses since inception. These conditions raise substantial doubt about the Company's ability to continue as a going concern.

Subsequent to December 31, 2017, the Company was acquired through a merger with Boston Therapeutics, Inc.

Accordingly, the accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP"), which contemplate continuation of the Company as a going concern and the realization of assets and satisfaction of liabilities in the normal course of business. The carrying amounts of assets and liabilities presented in the financial statements do not necessarily purport to represent realizable or settlement values. The financial statements do not include any adjustment that might result from the outcome of this uncertainty.

NOTE 4 – PROPERTY AND EQUIPMENT

The Company has property and equipment that consists of office furniture. The depreciation is calculated using the straight line method over the life of the property. All property has a useful life of 7 years. The following table summarizes these assets as of December 31, 2017 and 2016:

	2017	2016
Office furniture	$ 793	$ 793
Less accumulated deprecation	(520)	(411)
Property and equipment, net	$ 273	$ 382

During the year ended December 31, 2017 and 2016, depreciation expense charged to operations was $109 and $411, respectively.

NOTE 5 – PATENT COSTS

Intangible assets with finite lives are amortized over their estimated useful lives. Intangible assets with indefinite lives are not amortized, but are tested for impairment annually. The Company's intangible assets with finite lives are patent costs, which are amortized over their economic or legal life, whichever is shorter.

A summary of patent costs for the years ended December 31, 2017 and 2016 is as follows:

	2017	2016
Patent costs, beginning of year	$ 919,827	$ 837,739
Additions	—	82,088
Patent costs, end of year	919,827	919,827
Accumulated amortization	(685,705)	(567,591)
Patent costs, net	$ 234,122	$ 352,236

The amortization for the year ended December 31, 2017 and 2016 was $118,114 and $124,778, respectively.

NOTE 6 – COMMITMENTS AND CONTINGENCIES

Litigation

The Company may, from time to time, become involved in various lawsuits and legal proceedings, which arise in the ordinary course of business. However, litigation is subject to inherent uncertainties, and an adverse result in these or other matters may arise from time to time that may harm our business. The Company is currently not aware of any such legal proceedings that it believes will have, individually or in the aggregate, a material adverse effect on its business, financial condition or operating results.

NOTE 7 - MEMBERS EQUITY

In accordance with the Amended and Restated Limited Liability Company Operating Agreement (the "Operating Agreement"), dated March 19, 2010, the authorized capital of the Company consists of 48,086,626 Units, of which (i) 25,000,000 Units shall be designated Series A Preferred Units, (ii) 22,348,931 Units shall be designated Series A Common Units, (iii) 195,000 Units shall be designated Series B Common Units, (iv) 116,795 Units shall be designated Series C Common Units, (v) 107,500 Units shall be designated Series D Common Units, and (vi) 318,000 Units shall be designated Series E Common Units.

NOTE 7 - MEMBERS EQUITY (continued)

As of December 31, 2017 and 2016, the following Units were issued and outstanding:

Series A Preferred Units - 25,000,000
Series A Common Units - 22,348,931
Series B Common Units - 195,000
Series C Common Units - 116,795
Series D Common Units - 107,500
Series E Common Units - 318,000

The Series A Preferred Units has an aggregate Preference Amount of $13,270,095 which accrues a Preferred Return of eight percent (8%) per annum, cumulative and compounded annually. Since issuance in 2010, the Company has made payments of approximately $10 million to reduce the Preference Amount and Unsatisfied Preferred Return. As of December 31, 2017 and 2016, the aggregate amount of Unsatisfied Preferred Returns and Preference Amount outstanding was $4,960,000 and $4,593,000, respectively. During the years ended December 31, 2017 and 2016, the accrued Preference Return was $367,000 and $352,000, respectively. During the years ended December 31, 2017 and 2016, no payments were made to reduce the Unsatisfied Preference Return or Preference Amount.

In accordance with the Operating Agreement, any cash or property distributions (except for certain tax distributions) shall be distributed to the Members in accordance with the following priorities:

(a) First, to the holders of Series A Preferred Units to the extent of, and in proportion to, their respective then outstanding Unsatisfied Series A Preferred Return;
(b) Second, to the holders of Series A Preferred Units to the extent of, and in proportion to, their respective outstanding Series A Preference Amount:
(c) Third, to the holders of Series A Common Members in proportion to their respective pro rata share of all Series A Common Units then outstanding until the aggregate amounts distributed to the Series A Common Members equals $2,273,696.
(d) Fourth, to the holders of Series A and B Common Members in proportion to their respective pro rata share of all Series A and B Common Units then outstanding until the aggregate amounts distributed to the Series A Common Members equals $9,750,212.
(e) Fifth, to the holders of Series A, B and C Common Members in proportion to their respective pro rata share of all Series A, B and C Common Units then outstanding until the aggregate amounts distributed to the Series A Common Members equals $15,782,890.
(f) Six, to the holders of Series A, B, C and D Common Members in proportion to their respective pro rata share of all Series A, B, C and D Common Units then outstanding until the aggregate amounts distributed to the Series A Common Members equals $29,018,794.
(g) Thereafter, to the Common Members in proportion to their respective Pro Rata Share of the aggregate of all Common Units then outstanding.

NOTE 8 – SUBSEQUENT EVENTS

The Company has evaluated events and transactions for potential recognition or disclosure through the date the financial statements were available to be issued.

On February 12, 2018, the Company entered into a Contribution Agreement dated January 1, 2018, with Boston Therapeutics, Inc. (“BTI”) pursuant to which the CureDM Group Members agreed to contribute 100% of the outstanding securities of CureDM Group in exchange for an aggregate of 47,741,140 shares of common stock of the BTI (the “BTI Contribution Shares”) of which 25,000,000 BTI Contribution Shares were delivered at closing and 22,741,140 BTI Contribution Shares (the “Milestone BTI Shares”) shall be delivered in four equal tranches of 5,685,285 BTI Contribution Shares each upon the achievement of specific milestones. The closing of the CureDM Group Contribution occurred on February 12, 2018.

Under the agreement, BTI shall use its best efforts to secure a binding commitment to close an equity financing with net proceeds of at least \$1,000,000 within 180 days after the closing date. The use of the equity financing proceeds shall be designated as working capital for at least, but not limited to the synthesis of HIP2B clinical material. In the event the equity financing is not closed by the required date, then, if both BTI and CureDM, Inc. mutually agree, (i) this Acquisition Agreement will then be null and void and have no further force and effect and all other rights and liabilities of the parties will terminate without any liability of any party to any other party and (ii) each party shall have released the other party. Further, if such event occurs, the CureDM Members will return all shares to BTI for cancellation.

EXHIBIT 99.2

BOSTON THERAPEUTICS, INC.
UNAUDITED PRO FORMA CONDENSED COMBINED FINANCIAL INFORMATION

The following unaudited pro forma condensed combined financial information is based on the historical financial statements of Boston Therapeutics, Inc. (the “Company”) and CureDM Group Holdings LLC (“CureDM”), after entering into an agreement on February 12, 2018 to acquire CureDM. The notes to the unaudited pro forma condensed financial information describes the reclassifications and adjustments to the financial information presented.

The unaudited pro forma condensed combined balance sheet as of December 31, 2017 is presented as if the acquisition of CureDM had occurred on January 1, 2017. The unaudited pro forma condensed combined statement of operations for the year ended December 31, 2017 is presented as if the acquisition of CureDM had occurred at the beginning of the period presented.

The allocation of the purchase price used in the unaudited pro forma condensed combined financial information is based upon the respective fair values of the assets and liabilities of CureDM as of December 31, 2017.

The unaudited pro forma condensed combined financial information is not intended to represent or be indicative of the Company’s consolidated results of operations or financial position that the Company would have reported had the CureDM acquisition been completed as of the dates presented and should not be taken as a representation of the Company’s future consolidated results of operation or financial position.

The unaudited pro forma condensed combined financial statements do not give effect to the potential impact of current financial conditions, regulatory matters or any anticipated synergies, operating efficiencies or cost savings that may be associated with the acquisition. The unaudited pro forma condensed combined financial data also do not include any integration costs, cost overlap or estimated future transaction costs, except for fixed contractual transaction costs that the companies expect to incur as a result of the acquisition.

The historical financial information has been adjusted to give effect to events that are directly attributable to the Acquisition, factually supportable and, with respect to the statements of operations, expected to have a continuing impact on the results of the combined company. These unaudited pro forma combined financial statements should be read in conjunction with the historical financial statements and accompanying notes of CureDM (contained elsewhere in this Form 8-K) and the Company’s historical financial statements and accompanying notes, which were previously filed with the Securities and Exchange Commission. The adjustments that are included in the following unaudited pro forma combined financial statements are described in Note 3 below, which includes the numbered notes that are marked in those financial statements.

Boston Therapeutics, Inc.
Unaudited Pro Forma Condensed Combined Balance Sheet

	Boston Therapeutics, Inc. December 31, 2017	CureDM Group Holdings LLC December 31, 2017	REF	Pro Forma Adjustments	Pro Forma Balance
ASSETS					
Cash and cash equivalents	$ 137,279	$ 3,592		$ —	$ 140,871
Accounts receivable	588	—		—	588
Prepaid expenses and other current assets	214,539	—		—	214,539
Inventory	38,541	—		—	38,541
Total current assets	390,947	3,592		—	394,539
Property and equipment, net	3,565	273		—	3,838
Intangible assets	439,286	234,122		—	673,408
Goodwill	69,782	—	(1)	2,313,277	2,383,059
Total assets	$ 903,580	$ 237,987		$ 2,313,277	$ 3,454,844
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)					
Current liabilities:					
Accounts payable	$ 299,257	$ 164,207		$ —	$ 463,464
Accrued expenses and other current liabilities	352,526	—	(2)	80,000	432,526
Deferred revenue	104,782	—		—	104,782
Convertible note payable – related party, net of discount	1,017,143	—		—	1,017,143
Convertible note payable, net of discount	1,207,291	—		—	1,207,291
Notes payable – related parties, current portion	277,820	—		—	277,820
Derivative liability, current portion	429,141	—		—	429,141
Total current liabilities	3,687,960	164,207		80,000	3,932,167
Warrant liability	1,099,200	—		—	1,099,200
Total liabilities	4,787,160	164,207		80,000	5,031,367
Contingent liability shares	—	—	(1)	1,137,057	1,137,057
Stockholders' equity (deficit):					
Preferred stock, $0.001 par value, 5,000,000 shares authorized:					
Series A Preferred Stock, 150,000 shares authorized, 55,000 shares issued and outstanding	55	—		—	55
Common stock, $0.001 par value, 2,000,000,000 shares authorized, 64,437,163 shares issued and outstanding	64,437	—	(1)	25,000	89,437
Additional paid-in capital	15,862,980	—	(1)	1,225,000	17,087,980
Members Equity	—	73,780	(1)	(73,780)	—
Accumulated deficit	(19,811,052)	—	(2)	(80,000)	(19,891,052)
Total stockholders' equity (deficit)	(3,883,580)	73,780		1,096,220	(2,713,580)
Total liabilities and stockholders' equity (deficit)	$ 903,580	$ 237,987		$ 2,313,277	$ 3,454,844

See the accompanying notes to the pro forma condensed combined financial statements

Boston Therapeutics, Inc.
Unaudited Pro Forma Condensed Statement of Operations

	Boston Therapeutics, Inc. Year Ended December 31, 2017	CureDM Group Holdings LLC Year Ended December 31, 2017	REF	Pro Forma Adjustments	Pro Forma Balance
Revenue	$ 29,356	$ 1,907		$ —	$ 31,263
Operating expenses:					
Direct expenses	49,761	—		—	49,761
Research and development	177,646	135,708		—	313,354
Sales and marketing	23,906	—		—	23,906
General and administrative	1,043,699	363,843	(2)	80,000	1,487,542
Total operating expenses	1,295,012	499,551		80,000	1,874,563
Operating loss	(1,265,656)	(497,644)		(80,000)	(1,843,300)
Other (expenses) income:					
Interest income	—	37		—	37
Interest expense	(1,656,343)	—		—	(1,656,343)
Financing costs	(125,664)	—		—	(125,664)
Loss on extinguishment of debt	(81,541)	—		—	(81,541)
Change in fair value of derivative liability	904,896	—			904,896
Change in fair value of warrant liability	639,435	—		—	639,435
Total other (expenses) income	(319,217)	37		—	(319,180)
Loss before provision for income taxes	(1,584,873)	(497,607)		(80,000)	(2,162,480)
Provision for income taxes	—	—		—	—
Net loss	$ (1,584,873)	$ (497,607)		$ (80,000)	$ (2,162,480)
Net loss per share- basic and diluted	$ (0.03)				$ (0.03)
Weighted average shares outstanding basic and diluted	51,467,103				76,467,103

See the accompanying notes to the pro forma condensed combined financial statements

1. BASIS OF PRO FORMA PRESENTATION

CureDM Group Holdings, LLC (“CureDM”) was incorporated under the laws of the State of Delaware on March 1, 2010.

The unaudited pro forma condensed combined balance sheet as of December 31, 2017 and the unaudited pro forma condensed statement of operations for the year ended December 31, 2017, are based on the historical financial statements of the Company and CureDM as of December 31, 2017 after giving effect to the Company’s acquisition of CureDM that was consummated on February 12, 2018 and adjustments described in the accompanying notes to the unaudited pro forma condensed combined financial information. The unaudited pro forma condensed combined balance sheet as of December 31, 2017 and statement of operations for year ended December 31, 2017 are presented as if the acquisition of CureDM had occurred on January 1, 2017.

The Company accounts for business combinations pursuant to Accounting Standards Codification ASC 805, *Business Combinations.* In accordance with ASC 805, the Company uses it best estimates and assumptions to accurately assign fair value to the assets acquired and the liabilities assumed at the acquisition date. Goodwill as of the acquisition date is measured as the excess of the purchase consideration over the fair value of the assets acquired and the liabilities assumed.

The fair values assigned to CureDM’s assets acquired and liabilities assumed are based on management’s estimates and assumptions. The estimated fair values of these assets acquired and liabilities assumed are considered preliminary and are based on the information that was available as of the date of acquisition. The Company believes that the information provides a reasonable basis for estimating the fair values of assets acquired and liabilities assumed, but is waiting for additional information, primarily related to estimated values, which are subject to change. The Company expects to finalize the valuation of the assets and liabilities as soon as practicable, but not later than one year from the acquisition date.

The unaudited pro forma condensed combined financial information is not intended to represent or be indicative of the Company’s consolidated results of operations or financial position that the Company would have reported had the CureDM acquisition been completed as of the dates presented, and should not be taken as a representation of the Company’s future consolidated results of operation or financial position.

The unaudited pro forma condensed combined financial information should be read in conjunction with the historical consolidated financial statements and accompanying notes of the Company included in the annual report on forms 10-K for the year ended December 31, 2017.

Accounting Periods Presented

For purposes of these unaudited pro forma condensed combined financial information, CureDM’s historical financial statements for the period from January 1, 2017 through December 31, 2017 have been aligned to more closely conform to the Company’s financial information, as explained below. Certain pro forma adjustments were made to conform CureDM’s accounting policies to the Company’s accounting policies as noted below.

Reclassifications

The Company reclassified certain accounts in the presentation of CureDM’s historical financial statements in order to conform to the Company’s presentation.

2. ACQUISITION OF CUREDM

On February 12, 2018, Boston Therapeutics, Inc. (the “Company”) entered into a Contribution Agreement dated January 1, 2018, with the members of CureDM Group Holdings, LLC, a limited liability company (“CureDM Group”), all of which except five are accredited investors (“CureDM Group Members”) pursuant to which the CureDM Group Members agreed to contribute 100% of the outstanding securities of CureDM Group in exchange for an aggregate of 47,741,140 shares of common stock of the Company (the “BTHE Contribution Shares”) of which 25,000,000 BTHE Contribution Shares were delivered at closing and 22,741,140 BTHE Contribution Shares (the “Milestone BTHE Shares”) shall be delivered in four equal tranches of 5,685,285 BTHE Contribution Shares each upon the achievement of specific milestone s (the “CureDM Group Contribution”). The closing of the CureDM Group Contribution occurred on February 12, 2018.

On February 12, 2018, Loraine Upham was appointed as Chief Operating Officer. Except for the CureDM Group Contribution, Ms. Upham has not had direct or indirect material interest in any transaction or proposed transaction, in which the Company was or is a proposed participant, exceeding $120,000. In addition, the Company and Ms. Upham entered into an Executive Retention Agreement pursuant to which Ms. Upham was engaged as Chief Operating Officer with an annual salary of $200,000. However, Ms. Upham's salary shall accrue until the Company has raised a minimum of $1,250,000. In addition, Ms. Upham received a stock option to purchase 4,000,000 shares of common stock under the Company's Amended and Restated 2011 Stock Incentive Plan, vesting over three (3) years, one third on the first anniversary of the option grant date and the balance in equal quarterly installments. The exercise price of the initial tranche of options (1,333,334 shares) shall be $0.06 per share, the second tranche (1,333,333 shares) shall be $0.10 per share and the final tranche (1,333,333 shares) shall be $0.20 per share. The term of the options is five years.

A summary of consideration is as follows:

25,000,000 shares of the Company's common stock	$	1,250,000
22,741,140 contingency shares of the Company's common stock	$	1,137,057

The following summarizes the current estimates of fair value of assets acquired and liabilities assumed:

Assets acquired:		
Cash	$	3,592
Property and equipment		273
Goodwill		2,313,277
Intangibles		234,122
Liabilities assumed:		
Accounts payable and accrued expenses		(164,207)
Net assets acquired	$	2,387,057

The purchase price allocation for the above acquisitions is subject to further refinement as management completes its assessment of the valuation of certain assets and liabilities.

The Company accounts for acquisitions in accordance with the provisions of ASC 805-10. The Company assigns to all identifiable assets acquired a portion of the cost of the acquired net assets equal to the estimated fair value of such assets at the date of acquisition. The Company records the excess of the cost of the acquired net assets over the sum of the amounts assigned to identifiable assets acquired as goodwill.

The Company accounts for and reports acquired goodwill under Accounting Standards Codification subtopic 350-10, Intangibles-Goodwill and Other ("ASC 350-10"). In accordance with ASC 350-10, at least annually, the Company tests its intangible assets for impairment or more often if events and circumstances warrant. Any write-downs will be included in results from operations.

3. PRO FORMA ADJUSTMENTS

The following pro forma adjustments are included in the Company's unaudited pro forma condensed combined financial information:

(1) To record and align fair value of acquired assets and assumed liabilities and to record the preliminary estimate of goodwill for the Company's acquisition of CureDM. The preliminary estimate of goodwill represents the excess of the purchase consideration over the estimated fair value of the assets acquired and the liabilities assumed and to eliminate CureDM's historical members' equity.

(2) To adjust compensation pursuant to employment agreement entered into in connection with the Merger.