

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

FORM 10-Q

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

For the quarterly period ended **June 30, 2014**

OR

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

For the transition period from _____ to _____

Commission file number: **000-54586**

BOSTON THERAPEUTICS, INC.

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of
incorporation or organization)

27-0801073

(I.R.S. Employer
Identification No.)

1750 Elm Street, Suite 103, Manchester, NH

(Address of principal executive offices)

03104

(Zip Code)

603-935-9799

(Registrant's telephone number, including area code)

33 South Commercial Street Manchester, NH 03101

(Former address)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files).

Yes No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer. See definition of "accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act.

Large accelerated filer Accelerated filer

Non-accelerated filer Smaller Reporting Company

(Do not check if a smaller reporting company)

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Yes No

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

Class	Outstanding at August 5, 2014
Common Stock, \$0.001 par value per share	38,420,516 shares

BOSTON THERAPEUTICS, INC.
FORM 10-Q

TABLE OF CONTENTS

PART I - FINANCIAL INFORMATION	
Item 1. Unaudited Condensed Financial Statements	3
Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations	13
Item 3. Quantitative and Qualitative Disclosures About Market Risk	17
Item 4. Controls and Procedures	17
PART II - OTHER INFORMATION	
Item 1. Legal Proceedings	18
Item 1A. Risk Factors	18
Item 2. Unregistered Sales of Equity Securities and Use of Proceeds	18
Item 3. Defaults Upon Senior Securities	18
Item 4. Mine Safety Disclosures	18
Item 5. Other Information	18
Item 6. Exhibits	19
SIGNATURES	20

Except as otherwise required by the context, all references in this report to "we", "us", "our", "BTI" or "Company" refer to the consolidated operations of Boston Therapeutics, Inc., a Delaware corporation, formerly called Avanyx Therapeutics, Inc., and its wholly owned subsidiaries.

PART I - FINANCIAL INFORMATION

Item 1. Unaudited Condensed Financial Statements

Boston Therapeutics, Inc.
 Balance Sheet (Unaudited)
 June 30, 2014 and December 31, 2013

	June 30, 2014	December 31, 2013
ASSETS		
Cash and cash equivalents	\$ 1,508,790	\$ 3,387,428
Accounts receivable	-	99,786
Prepaid expenses and other current assets	129,366	153,681
Inventory	<u>172,956</u>	<u>110,625</u>
Total current assets	1,811,112	3,751,520
Property and equipment, net	18,459	15,176
Intangible assets	664,286	696,429
Goodwill	69,782	69,782
Other assets	<u>2,125</u>	<u>2,125</u>
Total assets	<u>\$ 2,565,764</u>	<u>\$ 4,535,032</u>
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current liabilities:		
Accounts payable	\$ 95,553	\$ 170,977
Accrued expenses and other current liabilities	<u>398,452</u>	<u>720,965</u>
Total current liabilities	494,005	891,942
Notes payable - related parties	<u>297,820</u>	<u>297,820</u>
Total liabilities	<u>791,825</u>	<u>1,189,762</u>
COMMITMENTS AND CONTINGENCIES (Note 7)		
Stockholders' equity:		
Preferred stock, \$0.001 par value, 5,000,000 shares authorized, none issued and outstanding	-	-
Common stock, \$0.001 par value, 200,000,000 shares authorized at June 30, 2014 and December 31, 2013, 38,414,516 and 37,362,160 shares issued and outstanding at June 30, 2014 and December 31, 2013, respectively	38,414	37,362
Additional paid-in capital	11,811,945	10,606,810
Accumulated deficit	<u>(10,076,420)</u>	<u>(7,298,902)</u>
Total stockholders' equity	<u>1,773,939</u>	<u>3,345,270</u>
Total liabilities and stockholders' equity	<u>\$ 2,565,764</u>	<u>\$ 4,535,032</u>

See accompanying notes to unaudited condensed financial statements

Boston Therapeutics, Inc.
Statement of Operations (Unaudited)
For the Three and Six Months Ended June 30, 2014 and 2013

	For the Three Months Ended		For the Six Months Ended	
	June 30, 2014	June 30, 2013	June 30, 2014	June 30, 2013
Revenue	\$ 21,391	\$ 2,118	\$ 65,218	\$ 25,454
Cost of goods sold	21,986	7,971	76,544	55,908
Gross margin (deficit)	(595)	(5,853)	(11,326)	(30,454)
Operating expenses:				
Research and development	412,255	19,822	681,689	48,483
Sales and marketing	84,821	67,170	257,556	148,396
General and administrative	708,436	421,570	1,813,666	949,740
Total operating expenses	1,205,512	508,562	2,752,911	1,146,619
Operating loss	(1,206,107)	(514,415)	(2,764,237)	(1,177,073)
Interest expense	(4,940)	(4,823)	(9,668)	(9,587)
Other income (expense)	48	-	(2,892)	-
Foreign currency loss	(96)	-	(721)	-
Net loss	\$ (1,211,095)	\$ (519,238)	\$ (2,777,518)	\$ (1,186,660)
Net loss per share- basic and diluted	\$ (0.03)	\$ (0.03)	\$ (0.07)	\$ (0.06)
Weighted average shares outstanding basic and diluted	38,397,142	19,328,286	37,924,149	19,104,565

See accompanying notes to unaudited condensed financial statements

Boston Therapeutics, Inc.
Statement of Cash Flows (Unaudited)
For the Six Months Ended June 30, 2014 and 2013

	For the Six Months Ended	
	June 30,	June 30,
	2014	2013
Cash flows from operating activities:		
Net loss	\$ (2,777,518)	\$ (1,186,660)
Adjustments to reconcile net loss to net cash used in operating activities:		
Depreciation and amortization	35,370	33,081
Stock-based compensation	609,987	385,031
Issuance of common stock for consulting services	95,700	81,195
Changes in operating assets and liabilities:		
Accounts receivable	99,786	16,463
Inventory	(62,331)	(148,430)
Prepaid expenses and other current assets	24,315	(62,795)
Accounts payable	(75,424)	69,991
Accrued expenses	(72,513)	25,021
Net cash used in operating activities	<u>(2,122,628)</u>	<u>(787,103)</u>
Cash flows from investing activities:		
Purchase of property and equipment	(6,510)	(2,451)
Net cash used in investing activities	<u>(6,510)</u>	<u>(2,451)</u>
Cash flows from financing activities:		
Proceeds from issuance of common stock upon option exercises	500	-
Proceeds from issuance of common stock and common stock warrants	250,000	250,000
Net cash provided by financing activities	<u>250,500</u>	<u>250,000</u>
Net decrease in cash and cash equivalents	(1,878,638)	(539,554)
Cash and cash equivalents, beginning of period	3,387,428	552,315
Cash and cash equivalents, end of period	<u>\$ 1,508,790</u>	<u>\$ 12,761</u>
Supplemental disclosure of cash flow information		
Cash paid during the period for:		
Interest	\$ -	\$ -
Income taxes	\$ 3,000	\$ -
Non-cash financing activities:		
Issuance of common stock for stock subscription received in 2013	\$ 250,000	\$ -
Value of common stock issued to settle accrued liabilities	<u>\$ -</u>	<u>\$ 14,000</u>

See accompanying notes to unaudited condensed financial statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Company Overview

Boston Therapeutics, Inc., headquartered in Manchester, NH, (OTC: BTHE) is a leader in the field of complex carbohydrate chemistry. The Company's initial product pipeline is focused on developing and commercializing therapeutic molecules for diabetes: BTI-320 (formerly PAZ320), a non-systemic, non-toxic, therapeutic compound designed to reduce post-meal glucose elevation; IPOXYN, a continuous intravenous drug for the prevention of necrosis and treatment of ischemia with an initial target indication of lower limb ischemia often associated with diabetes; and SUGARDOWN®, a non-systemic complex carbohydrate designed to moderate post-meal blood glucose.

The accompanying financial statements have been prepared assuming the Company will continue as a going concern. The Company has limited resources and operating history. As shown in the accompanying financial statements, the Company has an accumulated deficit of approximately \$10.1 million and \$1.5 million cash on hand as of June 30, 2014. The Company raised \$250,000 in gross proceeds in private placements during the six months ended June 30, 2014. The future of the Company is dependent upon its ability to obtain financing and upon future profitable operations from the development of its new business opportunities. Management plans to seek additional capital through private placements and public offerings of its common stock. There can be no assurance that the Company will be successful in accomplishing its objectives. Without such additional capital, the Company may be required to cease operations.

These conditions raise substantial doubt about the Company's ability to continue as a going concern. The financial statements do not include any adjustments relating to the recoverability and classification of recorded assets, or the amounts of and classification of liabilities that might be necessary in the event the Company cannot continue in existence.

Basis of Presentation

The accompanying unaudited condensed financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("US GAAP") for interim financial information and the rules of the Securities and Exchange Commission ("SEC") for quarterly reports on Form 10-Q. These condensed financial statements should be read in conjunction with the Company's financial statements for its year ended December 31, 2013 included in its Form 10-K filed with the SEC on March 14, 2014. In the opinion of management, the statements contain all adjustments, including normal recurring adjustments necessary in order to present fairly the financial position as of June 30, 2014 and the results of operations for the three and six month periods ended June 30, 2014 and 2013.

The year-end balance sheet data was derived from the audited financial statements but does not include all disclosures required by accounting principles generally accepted in the United States of America. The results disclosed in the statements of operations for the three and six month periods ended June 30, 2014 are not necessarily indicative of the results to be expected for the full fiscal year.

Use of Estimates

The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Accounts Receivable

Accounts receivable is stated at the amount management expects to collect from outstanding balances. Management establishes a reserve for doubtful accounts based on its assessment of the current status of individual accounts. Balances that remain outstanding after management has used reasonable collection efforts are written off against the allowance. There were no allowances for doubtful accounts as of June 30, 2014 and December 31, 2013. At December 31, 2013, the Company had one customer that accounted for 100% of its accounts receivable. The Company believes there is minimal risk associated with this receivable. As of June 30, 2014, there was no outstanding accounts receivable.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Inventory

Inventory consists of raw materials, work-in-process and finished goods of SUGARDOWN®. Inventories are stated at the lower of cost (first-in, first-out) or market, not in excess of net realizable value. The Company adjusts the carrying value of its inventory for excess and obsolete inventory. The Company continues to monitor the valuation of its inventory.

Revenue Recognition

The Company generates revenues from sales of SUGARDOWN®. Revenue is recognized when there is persuasive evidence that an arrangement exists, the price is fixed and determinable, the product is shipped in accordance with the customers' FOB shipping point terms and collectability is reasonably assured. In practice, the Company has not experienced or granted significant returns of product. Shipping fees charged to customers are included in revenue and shipping costs are included in costs of sales.

During the three months ended June 30, 2014, one customer accounted for 92% of the Company's revenue. There were no sales to this one customer during the three months ended June 30, 2013. During the six months ended June 30, 2014 and 2013, one customer accounted for 96% and 81% of the Company's revenue, respectively.

Stock-Based Compensation

Stock-based compensation, including grants of employee and non-employee stock options and modifications to existing stock options, is recognized in the income statement based on the estimated fair value of the awards. The Company uses the Black-Scholes option pricing model to determine the fair value of options granted and recognizes the compensation cost of share-based awards on a straight-line basis over the vesting period of the award.

The determination of the fair value of share-based payment awards utilizing the Black-Scholes model is affected by the stock price and a number of assumptions, including expected volatility, expected life, risk-free interest rate and expected dividends. The Company has a limited history of market prices of the common stock as, and as such volatility is estimated using historical volatilities of similar public entities. The expected life of the awards is estimated based on the simplified method. The risk-free interest rate assumption is based on observed interest rates appropriate for the terms of our awards. The dividend yield assumption is based on history and expectation of paying no dividends. Forfeitures are estimated at the time of grant and revised, if necessary, in subsequent periods if actual forfeitures differ from those estimates. Stock-based compensation expense is recognized in the financial statements on a straight-line basis over the vesting period, based on awards that are ultimately expected to vest.

The Company grants stock options to non-employee consultants from time to time in exchange for services performed for the Company. Equity instruments granted to non-employees are subject to periodic revaluation over their vesting terms. In general, the options vest over the contractual period of the respective consulting arrangement and, therefore, the Company revalues the options periodically and records additional compensation expense related to these options over the remaining vesting period.

Loss per Share

Basic net loss per share is computed based on the net loss for the period divided by the weighted average actual shares outstanding during the period. Diluted net loss per share is computed based on the net loss for the period divided by the weighted average number of common shares and common equivalent shares outstanding during each period unless the effect of such common equivalent shares would be anti-dilutive. Common stock equivalents represent the dilutive effect of the assumed exercise of certain outstanding stock options using the treasury stock method. The weighted average number of common shares for both the three and six month periods ended June 30, 2014 did not include 6,754,620 and 12,391,669 options and warrants, respectively, because of their anti-dilutive effect. The weighted average number of common shares for both the three and six month periods ended June 30, 2013 did not include 8,921,400 and 1,898,400 options and warrants, respectively, because of their anti-dilutive effect.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Recent Accounting Pronouncements

In May 2014, the Financial Accounting Standards Board issued Accounting Standards Update (“ASU”) No. 2014-09, “*Revenue from Contracts with Customers (Topic 606)*.” ASU No 2014-09 supersedes the revenue recognition requirements in “Topic 605, Revenue Recognition” and requires entities to recognize revenue in a way that depicts the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. ASU 2014-09 is effective retrospectively for annual or interim reporting periods beginning after December 15, 2016, with early application not permitted. The company is currently evaluating the impact of this standard on its consolidated financial statements.

2. INVENTORIES

Inventories consist of material, labor and manufacturing overhead and are recorded at the lower of cost, using the weighted average cost method, or net realizable value.

The components of inventories at June 30, 2014 and December 31, 2013, net of inventory reserves, were as follows:

	2014	2013
Raw materials	\$ 1,259	\$ 7,672
Work in process	-	-
Finished goods	<u>171,697</u>	<u>102,953</u>
	<u>\$ 172,956</u>	<u>\$ 110,625</u>

The Company periodically reviews quantities of inventory on hand and compares these amounts to expected usage of each particular product or product line. The Company records, as a charge to cost of sales, any amounts required to reduce the carrying value to net realizable value.

3. STOCKHOLDERS' EQUITY

The Company is authorized to issue up to 5,000,000 shares of its \$0.001 par value preferred stock and up to 200,000,000 shares of its \$0.001 par value common stock. During the year ended December 31, 2013, the Company amended its certificate of incorporation to increase the number of common shares from 100,000,000 to 200,000,000. The amendment went into effect on September 7, 2013.

Common Stock

During the three months ended March 31, 2014, the Company issued 99,000 shares of its restricted common stock with a fair value of \$74,160 in exchange for consulting services rendered during those periods in connection with three separate consulting agreements.

On March 31, 2014, the Company issued 833,340 shares of common stock at a price per share of \$0.60 and issued warrants to purchase 416,670 additional shares of common stock with an exercise price of \$1.00 per share for gross proceeds of \$500,000. The Company had received \$250,000 of these proceeds during the fourth quarter of 2013 which was recorded as a stock subscription in accrued expenses as of December 31, 2013. The warrants are exercisable immediately and have a five year term. The Company has evaluated these warrants for proper classification based on terms of the warrant agreement and has determined that equity classification is appropriate. The Company estimated the relative fair value of the warrant to be \$125,251 using the Black Scholes model, which has been recorded as a component of permanent equity in additional paid in capital.

During the three months ended June 30, 2014, the Company issued 36,000 shares of its restricted common stock with a fair value of \$21,540 in exchange for consulting services rendered during those periods in connection with two separate consulting agreements.

4. STOCK OPTION PLAN AND STOCK-BASED COMPENSATION

During the year ended December 31, 2010, the Company adopted a stock option plan entitled “The 2010 Stock Plan” (2010 Plan) under which the Company may grant options to purchase up to 5,000,000 shares of common stock. On September 7, 2013, the 2010 plan was amended to increase the number of shares of common stock issuable under the 2010 Plan to 7,500,000. As of June 30, 2014 and December 31, 2013, there were 1,278,400 and 578,400 options outstanding under the 2010 Plan, respectively.

During the year ended December 31, 2011, the Company adopted a non-qualified stock option plan entitled “2011 Non-Qualified Stock Plan” (2011 Plan) under which the Company may grant options to purchase 2,100,000 shares of common stock. In December 2012, the 2011 Plan was amended to increase the number of shares of common stock issuable under the 2011 Plan to 12,000,000 shares. During the period ended March 31, 2013, the 2011 Plan was amended to increase the number of shares of common stock issuable under the 2011 Plan to 17,500,000. As of June 30, 2014 and December 31, 2013, there were 5,476,220 and 5,163,000 options outstanding under the 2011 Plan, respectively.

Under the terms of the stock plans, the Board of Directors shall specify the exercise price and vesting period of each stock option on the grant date. Vesting of the options is typically one to four years and the options typically expire in five to ten years.

In February 2014 the Board of Directors approved a grant of non-qualified stock options to the independent directors of the Company to purchase an aggregate of 279,000 shares of the Company’s common stock. The options were allocated among the directors based on service in, and chairmanship of the Company’s committees and service as lead independent director. The options vest as of December 31, 2014, provided that the directors remain directors on that date and have attended at least 75% of the scheduled meetings of the Board and the committees on which such directors serve during the 2014 calendar year. In addition, during the period ended March 31, 2014, the Company granted incentive stock options to members of management, non-management, and directors of the Company to purchase an aggregate of 800,000 shares of the Company’s common stock at exercises prices ranging from \$0.69 to \$1.21 per share, of which 450,000 of these options vested immediately. The remaining unvested stock options vest quarterly over a period of one to four years. In addition, the Company granted, to consultants of the Company, non-qualified stock options to purchase up to 140,000 shares of the Company’s common stock at exercise prices ranging from \$1.00 to \$1.21 per share vesting over a one to two year period. There were no stock options granted during the three months ended June 30, 2014.

The fair value of stock options granted or revalued for the three and six months ended June 30, 2014 and 2013 was calculated with the following assumptions:

	2014	2013
Risk-free interest rate	0.55% - 2.29 %	0.49% - 1.55 %
Expected dividend yield	0 %	0 %
Volatility factor	85.6 – 98.4 %	85 %
Expected life of option	2.50 to 7 years	4.50 to 6 years

The weighted-average fair value of stock options granted during the six month periods ended June 30, 2014 and 2013, under the Black-Scholes option pricing model was \$0.83 and \$0.25 per share, respectively.

The Company recognized \$106,215 and \$192,864 of stock-based compensation costs in the accompanying statement of operations for the three months ended June 30, 2014 and 2013, respectively. The Company recognized \$609,987 and \$385,031 of stock-based compensation costs in the accompanying statement of operations for the six months ended June 30, 2014 and 2013, respectively. As of June 30, 2014, there was approximately \$435,000 of unrecognized compensation expense related to non-vested stock option awards that is expected to be recognized over a weighted average period of 2.35 years.

4. STOCK OPTION PLAN AND STOCK-BASED COMPENSATION - continued

The following table summarizes the Company's stock option activity during the six months ended June 30, 2014:

	Shares	Exercise Price per Share	Weighted Average Exercise Price per Share
Outstanding as of December 31, 2013	5,741,400	\$ 0.10-1.85	\$ 0.40
Granted	1,219,000	0.69-1.21	1.15
Exercised	(84,016)	0.10-0.57	0.54
Options forfeited/cancelled	(121,764)	0.57-1.00	0.81
Outstanding as of June 30, 2014	<u>6,754,620</u>	<u>\$ 0.10-1.85</u>	<u>\$ 0.53</u>

During the quarter ended March 31, 2014, the Company received a notice of cashless stock options exercise in which the holder elected to exercise 133,280 common stock options. The stock options which were exercised had an exercise price of \$0.57 per share. Based upon the Company's stock price on the date of exercise, as well as the cashless exercise formula, 79,016 shares were issued to the holder during the quarter ended March 31, 2014 with the remaining 54,264 options forfeited. In addition, the Company also received \$500 for stock options exercised. There were no stock option exercises during the three months ended June 30, 2014. Additionally, there were no stock option exercises during the six months ended June 30, 2013.

The following table summarizes information about stock options that are vested or expected to vest at June 30, 2014:

Vested or Expected to Vest					Exercisable Options				
Exercise Price	Number of Options	Weighted Average Exercise Price Per Share	Weighted Average Remaining Contractual Life (Years)	Aggregate Intrinsic Value	Number of Options	Weighted Average Exercise Price Per Share	Weighted Average Remaining Contractual Life (Years)	Aggregate Intrinsic Value	
\$ 0.10	1,795,000	\$ 0.10	2.38	\$ 825,700	1,795,000	\$ 0.10	2.38	\$ 825,700	
0.42	63,000	0.42	6.51	8,820	63,000	0.42	6.51	8,820	
0.50	3,310,000	0.50	3.84	198,600	3,310,000	0.50	3.84	198,600	
0.57	266,720	0.57	4.12	-	100,000	0.57	4.12	-	
0.69	100,000	0.69	9.71	-	100,000	0.69	9.71	-	
1.00	112,500	1.00	0.38	-	112,500	1.00	0.38	-	
1.21	1,029,000	1.21	9.60	-	312,500	1.21	9.63	-	
1.85	78,400	1.85	1.25	-	78,400	1.85	1.25	-	
<u>\$ 0.10-1.85</u>	<u>6,754,620</u>	<u>\$ 0.53</u>	<u>4.36</u>	<u>\$ 1,033,120</u>	<u>5,871,400</u>	<u>\$ 0.45</u>	<u>3.73</u>	<u>\$ 1,033,120</u>	

The weighted-average remaining contractual life for stock options exercisable at June 30, 2014 is 3.73 years. At June 30, 2014, the Company has 11,926,660 and 6,221,600 options available for grant under the 2011 Plan and 2010 Plan, respectively. The intrinsic value for fully vested, exercisable options was \$1,033,120 and \$5,061,256 at June 30, 2014 and December 31, 2013, respectively. The aggregate intrinsic value of options exercised during the quarter ended March 31, 2014 was \$71,083. There were no options exercised in the three months ended June 30, 2014. No actual tax benefit was realized from stock option exercises during these periods.

4. STOCK OPTION PLAN AND STOCK-BASED COMPENSATION - continued

The following table sets forth the status of the Company's non-vested stock options as of June 30, 2014:

	Number of Options	Weighted- Average Grant-Date Fair Value
Non-vested as of December 31, 2013	862,135	\$ 0.25
Granted	1,219,000	0.83
Forfeited	(67,500)	0.46
Vested	(1,205,415)	0.52
Non-vested as of June 30, 2014	<u>808,220</u>	<u>\$ 0.74</u>

5. RELATED PARTY TRANSACTIONS

Through December 31, 2011, Dr. Platt advanced \$257,820 to the Company to fund start-up costs and operations. Advances by Dr. Platt carry an interest rate of 6.5% and were due on June 29, 2013. On May 7, 2012, Dr. Platt and the Company's former President entered into promissory notes to advance to the Company an aggregate of \$40,000. The notes accrue interest at 6.5% per year and were due June 30, 2013. On August 6, 2012, the outstanding notes of \$297,820 were amended to extend the maturity dates to June 29, 2014. On August 2, 2013, the outstanding notes of \$297,820 were amended to extend the maturity dates to June 29, 2015. Effective June 30, 2014, the outstanding notes of \$297,820 were amended to extend the maturity dates to June 30, 2016. As of June 30, 2014 and December 31, 2013, \$73,001 and \$63,447, respectively, of accrued interest had been included in accrued expenses and other current liabilities on the accompanying balance sheet.

On June 24, 2011, the Company entered into a definitive Licensing and Manufacturing Agreement (the "Agreement") with Advance Pharmaceutical Company Ltd. ("Advance Pharmaceutical"), a Hong Kong-based privately-held company. Under terms of the Agreement, the Company manufactures and supplies product in bulk for Advance Pharmaceutical. Advance Pharmaceutical is responsible for the packaging, marketing and distribution of SUGARDOWN® in China, Hong Kong, Macau and Korea. Advance Pharmaceutical, through a wholly owned subsidiary, has purchased an aggregate 1,799,800 shares of the Company's common stock in conjunction with the Company's private placement offerings during the years ended December 31, 2012 and 2011. The shares were purchased on the same terms as the other participants acquiring shares in the respective offerings. Conroy Chi-Heng Cheng is a director of Advance Pharmaceutical and joined the Company's Board of Directors in December 2013. Revenue generated pursuant to the Agreement for the three and six month periods ended June 30, 2014 were \$19,766 and \$62,366, respectively. Revenue generated for the three and six month periods ended June 30, 2013 were \$0 and \$20,688, respectively.

On March 14, 2013, the Company issued 500,000 shares of its common stock at a price per share of \$0.50 and issued a warrant to purchase 250,000 additional shares with an exercise price of \$1.00 per share for gross proceeds of \$250,000 to CJY Holdings Limited ("CJY"). The warrant is exercisable immediately and has a five year term. In July 2013 CJY Holdings Limited purchased 6,666,660 shares of the Company's common stock and warrants to purchase an aggregate of 3,333,320 shares of the Company's common stock for an aggregate purchase price of \$2,000,000 in the private placement conducted by the Company between July 2013 and September 2013. The warrants are exercisable immediately over a five year term with an exercise price of \$0.50 per share. CJY is an entity that is controlled by the sibling of our Director Conroy Chi-Heng Cheng.

In December 2013, the Board of Directors agreed to indemnify Dr. Platt for legal costs incurred in connection with an arbitration initiated before the American Arbitration Association by Galectin Therapeutics, Inc. (formerly named Pro-Pharmaceuticals, Inc.) for which Dr. Platt previously served as CEO and Chairman. Galectin seeks to rescind or reform the Separation Agreement entered into with Dr. Platt upon his resignation from Galectin to remove a \$1.0 million milestone payment which Dr. Platt asserts he is owed and to be repaid all separation benefits paid to Dr. Platt to date. The Company initially capped the amount for which it will indemnify Dr. Platt at an initial maximum of \$150,000 and Dr. Platt agreed to reimburse the indemnification amounts paid by the Company should he prevail in the arbitration. The Board decided to indemnify Dr. Platt after considering a number of factors, including the scope of the Company's existing indemnification obligations to officers and directors, the potential impact of the arbitration on the Company and Dr. Platt's agreement to reimburse the Company should he prevail. On May 27, 2014, the Board agreed to increase the indemnification by \$50,000 to cover outside expenses associated with the arbitration hearings. As of December 31, 2013, the Company recorded legal expense associated with this indemnification of \$119,401. The remaining \$30,599 was recorded as legal expense during the three months ended March 31, 2014. The Company recorded an additional \$32,697 related to the increased indemnification during the three months ended June 30, 2014. In July 2014, the arbitration was concluded in favor of Dr. Platt.

6. INTANGIBLE ASSETS

The SUGARDOWN® technology and provisional patents are being amortized on a straight-line basis over their useful lives of 14 years. Goodwill is not amortized, but is evaluated annually for impairment.

Intangible assets consist of the following at June 30, 2014 and December 31, 2013:

	2014	2013
SUGARDOWN® technology and patent applications	\$ 900,000	\$ 900,000
Less accumulated amortization	(235,714)	(203,571)
Intangible assets, net	<u>\$ 664,286</u>	<u>\$ 696,429</u>

Amortization expense was \$16,072 and \$32,143 for the three and six months ended June 30, 2014 and 2013, respectively.

7. COMMITMENTS AND CONTINGENCIES

The Company entered into a three year lease agreement for their office lease facility commencing July 1, 2012, with escalating rental payments. On February 21, 2013, the Company amended the lease agreement to extend the lease through March 2018 and increase rental space. The effects of variable rent disbursements have been expensed on a straight-line basis over the life of the lease. The Company recognized rent expense of \$14,382 and \$29,512 during the three months ended June 30, 2014 and 2013, respectively. The Company recognized rent expense of \$28,762 and \$49,240 during the six months ended June 30, 2014 and 2013, respectively. As of June 30, 2014 and December 31, 2013, there was \$24,355 and \$25,381, respectively, of deferred rent included in accrued expenses and other current liabilities in the accompanying balance sheets.

Future minimum lease payments under all non-cancelable operating leases as of June 30, 2014 are as follows:

Fiscal year	
2014	30,306
2015	62,169
2016	64,299
2017	66,519
2018	16,770
	<u>\$ 240,063</u>

8. SUBSEQUENT EVENTS

The Company has evaluated events and transactions that occurred from June 30, 2014 through the date of filing, for possible disclosure and recognition in the financial statements. Except as discussed below, the Company did not have any material subsequent events that impact its financial statements or disclosures.

In July 2014, the Company issued 6,000 shares of its common stock with a fair value of \$3,120 in exchange for consulting services rendered during June 2014 and July 2014 in connection with one consulting agreement. The expense for the June services was included in accrued expenses and other current liabilities in the Company's financial statements for the period ending June 30, 2014.

Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations

The following discussion and analysis is based on, and should be read in conjunction with the unaudited condensed consolidated financial statements and the notes thereto included elsewhere in this Form 10-Q. This Quarterly Report on Form 10-Q contains "forward-looking statements" within the meaning of Section 21E of the Securities Exchange Act of 1934, as amended. These statements are often identified by the use of words such as "may," "will," "expect," "believe," "anticipate," "intend," "could," "estimate," or "continue," and similar expressions or variations. Such forward-looking statements are subject to risks, uncertainties and other factors that could cause actual results and the timing of certain events to differ materially from future results expressed or implied by such forward-looking statements. The forward-looking statements in this Quarterly Report on Form 10-Q represent our views as of the date of this Quarterly Report on Form 10-Q. We anticipate that subsequent events and developments will cause our views to change. However, while we may elect to update these forward-looking statements at some point in the future, we have no current intention of doing so except to the extent required by applicable law. You should, therefore, not rely on these forward-looking statements as representing our views as of any date subsequent to the date of this Report on Form 10-Q.

Overview

Boston Therapeutics, Inc., headquartered in Manchester, NH, (OTC: BTHE) is a leader in the field of complex carbohydrate chemistry. The Company's initial product pipeline is focused on developing and commercializing therapeutic molecules for diabetes: BTI-320 (formerly PAZ320), is a non-systemic, non-toxic, therapeutic compound designed to reduce post-meal glucose elevation, and IPOXYN, an injectable anti-necrosis drug specifically designed to treat lower limb ischemia associated with diabetes. In addition, the Company has completed development of SUGARDOWN®, a complex carbohydrate-based dietary supplement. SUGARDOWN® is currently in the initial stage of market introduction, and in June 2011, we entered into an agreement with Advance Pharmaceutical to develop markets in Hong Kong, South Korea, China and Macau. We also have engaged with American Medical Supplies to develop markets in Egypt and Saudi Arabia.

The accompanying financial statements have been prepared assuming the Company will continue as a going concern. The Company has limited resources and operating history. We raised \$250,000 in gross proceeds in private placements during the six months ended June 30, 2014. As shown in the accompanying financial statements, the Company has an accumulated deficit of approximately \$10.1 million and \$1.5 million cash on hand as of June 30, 2014. The future of the Company is dependent upon its ability to obtain financing and upon future profitable operations from the development of its new business opportunities.

Management plans to seek additional capital through private placements and public offerings of its common stock. There can be no assurance that the Company will be successful in accomplishing its objectives. Without such additional capital, the Company may be required to cease operations.

These conditions raise substantial doubt about the Company's ability to continue as a going concern. The financial statements do not include any adjustments relating to the recoverability and classification of recorded assets, or the amounts of and classification of liabilities that might be necessary in the event the Company cannot continue operations.

Results of Operation

Three Months Ended June 30, 2014 compared to June 30, 2013

Revenue

Revenue for the three months ended June 30, 2014 was \$21,391, an increase of \$19,273 as compared to revenue of \$2,118 for the three months ended June 30, 2013. The increase was primarily the result of a shipment of SUGARDOWN® to one customer.

Gross Margin

The Company generated a gross margin deficit for the three months ended June 30, 2014 of (\$595) as compared to a gross margin deficit of (\$5,853) for the three months ended June 30, 2013. The gross margin deficit for the three months ended June 30, 2014 was primarily related to a production cost charge and continued fixed fulfillment charges. The improvement in gross margin for the three months ended June 30, 2014 as compared to 2013 is primarily related to the increase in revenue.

Research and Development

Research and development expense for the three months ended June 30, 2014 was \$412,255, an increase of \$392,433 as compared to \$19,822 for the three months ended June 30, 2013. The increase is primarily the result of expenses associated with Phase II clinical trial efforts for BTI-320.

Sales and Marketing

Sales and marketing expense for the three months ended June 30, 2014 was \$84,821, an increase of \$17,651 as compared to \$67,170 for the three months ended June 30, 2013. The increase is primarily related to the hiring of employees to support our sales and marketing initiatives.

General and Administrative

General and administrative expense for the three months ended June 30, 2014 was \$708,436, an increase of \$286,866 as compared to \$421,570 for the three months ended June 30, 2013. Accounting, financial and legal professional fees increased approximately \$203,000 primarily due to increased legal services, including intellectual property activities and the additional indemnification of Dr. Platt's legal expenses during the three months ended June 30, 2014, as disclosed in Note 5 of the accompanying Notes to the Unaudited Condensed Financial Statements, as well as the engagement of a finance professional to manage its accounting and financial reporting matters. Approximately \$82,000 of the increase is related to payroll and payroll related expense due to salary increases, and the institution of an employee medical benefit program and the hiring of a new employee. Approximately \$68,000 of the increase is related to severance costs associated with the resignation of the Company's former President, Kenneth A. Tasse, Jr., effective June 30, 2014. In addition, travel and entertainment expenses increased approximately \$19,800. Offsetting these increases is a reduction of approximately \$89,000 of non-cash, stock-based compensation primarily related to options granted during fiscal 2013.

Six Months Ended June 30, 2014 compared to June 30, 2013

Revenue

Revenue for the six months ended June 30, 2014 was \$65,218, an increase of \$39,764 as compared to revenue of \$25,454 for the six months ended June 30, 2013. During the three months ended March 31, 2013, a \$20,600 marketing incentive was granted to one customer for SUGARDOWN® product resulting in a reduction of revenue.

Gross Margin

The Company generated a gross margin deficit for the six months ended June 30, 2014 of (\$11,326) as compared to a gross margin deficit of (\$30,454) for the six months ended June 30, 2013. The gross margin deficit for the six months ended June 30, 2014 was primarily related to material and production cost charges and continued fixed fulfillment charges. The improvement in gross margin for the six months ended June 30, 2014 as compared to 2013 is primarily related to the increase in revenue.

Research and Development

Research and development expense for the six months ended June 30, 2014 was \$681,689, an increase of \$633,206 as compared to \$48,483 for the six months ended June 30, 2013. The increase is primarily the result of expenses associated with Phase II clinical trial activities for BTI-320.

Sales and Marketing

Sales and marketing expense for the six months ended June 30, 2014 was \$257,556, an increase of \$109,160 as compared to \$148,396 for the six months ended June 30, 2013. The increase is primarily related to the engagement of a healthcare marketing company to market SUGARDOWN® and the hiring of employees to support our sales and marketing initiatives. The Company ended the agreement during the three months ended June 30, 2014.

General and Administrative

General and administrative expense for the six months ended June 30, 2014 was \$1,813,666, an increase of \$863,926 as compared to \$949,740 for the six months ended June 30, 2013. Approximately \$223,000 of the increase is related to non-cash, stock-based compensation primarily related to fully vested options granted during the quarter ended March 31, 2014. Consulting and professional services increased approximately \$129,000 primarily due to our business development, public relations and investor relations activities. Accounting, financial and legal professional fees increased approximately \$248,000 primarily due to the indemnification of Dr. Platt's legal costs associated with his arbitration as disclosed in Note 5 of the accompanying Notes to the Unaudited Condensed Financial Statements, as well as the engagement of a finance professional to manage its accounting and financial reporting matters. In addition, payroll and payroll related expense increased approximately \$144,000 due to salary increases, the institution of an employee medical benefit program and the hiring of two new employees. Lastly, approximately \$68,000 of the increase is related to severance costs associated with the resignation of the Company's former President, Kenneth A. Tassej, Jr., effective June 30, 2014.

LIQUIDITY AND CAPITAL RESOURCES

As of June 30, 2014

As of June 30, 2014, we had cash of \$1,508,790 and accounts payable and accrued expenses of \$494,005. During the six months ended June 30, 2014, the Company used \$2,122,628 of cash in operations.

We have incurred recurring operating losses since inception as we have worked to bring our SUGARDOWN® product to market and develop BTI-320 and IPOXYN. We expect such operating losses will continue until such time that we receive substantial revenues from SUGARDOWN® or we complete the regulatory and clinical development of BTI-320 or IPOXYN. We anticipate that our cash resources will be sufficient to fund our planned operations into the fourth quarter of fiscal 2014. We plan to seek additional capital through private placements and public offerings of the Company's common stock. There can be no assurance that the Company will be successful in accomplishing its objectives. Without such additional capital, the Company may be required to curtail or cease operations.

OFF-BALANCE SHEET ARRANGEMENTS

We do not have any off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources that are material to our investors.

CRITICAL ACCOUNTING POLICIES

See Note 1 Summary of Significant Accounting Policies, of the Notes to Unaudited Condensed Financial Statements in Part I, Item 1 herein for a discussion of critical accounting policies.

Item 3. Quantitative and Qualitative Disclosures About Market Risk

As a “smaller reporting company” as defined by Item 10 of Regulation S-K, we are not required to provide the information requested by this item, as provided by Regulation S-K Item 305(e).

Item 4. Controls and Procedures

Disclosure Controls and Procedures

Pursuant to Rules 13a-15(b) and 15-d-15(b) under the Securities Exchange Act of 1934, as amended (“Exchange Act”), the Company carried out an evaluation, with the participation of the Company’s management, including the Company’s Chief Executive Officer and Chief Financial Officer of the effectiveness of the Company’s disclosure controls and procedures as of the end of the period covered by this report. The term “disclosure controls and procedures”, as defined under Rules 13a-15(e) and 15d-15(e) under the Exchange Act, means controls and other procedures of a company that are designed to ensure that information required to be disclosed by a company in the reports that it files or submits under the Exchange Act is recorded, processed, summarized and reported, within the time periods specified in the SEC’s rules and forms. Disclosure controls and procedures include, without limitation, controls and procedures designed to ensure that information required to be disclosed by a company in the reports that it files or submits under the Exchange Act is accumulated and communicated to the company’s management, including its principal executive and principal financial officer, as appropriate to allow timely decisions regarding required disclosure. Based upon the evaluation of the disclosure controls and procedures at the end of the period covered by this report, the Company’s Chief Executive Officer and Chief Financial Officer concluded that the Company’s disclosure controls and procedures were effective as of June 30, 2014.

Changes in Internal Control Over Financial Reporting

There were no changes in the Company’s internal controls over financial reporting during the fiscal period to which this report relates that have materially affected, or are reasonably likely to materially affect, the Company’s internal control over financial reporting.

The Company’s management, including the Company’s Chief Executive Officer and Chief Financial Officer, do not expect that the Company’s internal control over financial reporting will prevent all errors and all fraud. Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree or compliance with the policies or procedures may deteriorate.

PART II - OTHER INFORMATION

Item 1. Legal Proceedings

The Company may become involved in certain legal proceedings and claims which arise in the normal course of business. On March 12, 2014, a complaint against the Company and the Company's CEO, David Platt, was filed in Middlesex Superior Court in Massachusetts by Eliezer Zomer. Mr. Zomer alleges that the Company and Dr. Platt have refused to deliver 400,000 shares of the Company's Common Stock that Mr. Zomer believes are owed to him, and seeks delivery of the shares and damages. The Company and Dr. Platt intend to contest the allegations set forth in the complaint.

Item 1A. Risk Factors

There have not been any material changes from the risk factors previously disclosed in our Annual Report on Form 10-K for the year ended December 31, 2013.

Item 2. Unregistered Sales of Equity Securities and Use of Proceeds

The only unregistered sales of equity securities made by the Company during the six months ended June 30, 2014 and not previously reported on Form 8-K are as follows:

During the period ended March 31, 2014, the Company issued 99,000 shares of its restricted common stock with a fair value of \$74,160 in exchange for consulting services rendered during those periods in connection with three separate consulting agreements.

On March 31, 2014, the Company issued 833,340 shares of common stock at a price per share of \$0.60 and issued warrants to purchase 416,670 additional shares of common stock with an exercise price of \$1.00 per share for gross proceeds of \$500,000. The Company had received \$250,000 of these proceeds during the fourth quarter of 2013 which was recorded as a stock subscription in accrued expenses as of December 31, 2013. The warrants are exercisable immediately and have a five year term. The Company has evaluated these warrants for proper classification based on terms of the warrant agreement and has determined that equity classification is appropriate. The Company estimated the relative fair value of the warrant to be \$125,251 using the Black Scholes model, which has been recorded as a component of permanent equity in additional paid in capital.

During the three months ended June 30, 2014, the Company issued 36,000 shares of its restricted common stock with a fair value of \$21,540 in exchange for consulting services rendered during those periods in connection with two separate consulting agreements.

In July 2014, the Company issued 6,000 shares of its common stock with a fair value of \$3,120 in exchange for consulting services rendered during June 2014 and July 2014 in connection with one consulting agreement. The expense for the June services was included in accrued expenses and other current liabilities in the Company's financial statements for the period ending June 30, 2014.

Each of the preceding sales and issuances was made in reliance on the exemption from registration provided by Section 4(2) of the Securities Act for transactions not involving a public offering.

Item 3. Defaults Upon Senior Securities

None.

Item 4. (Removed and Reserved)

Item 5. Other Information

None.

Item 6. Exhibits

<u>Exhibit No.</u>	<u>Title of Document</u>
10.1	Separation Agreement and General Release between Boston Therapeutics, Inc. and Kenneth A. Tasse, Jr., effective June 30, 2014*
31.1	Certification of Principal Executive Officer pursuant to Rule 13a-14 and Rule 15d-14(a), promulgated under the Securities and Exchange Act of 1934, as amended*
31.2	Certification of Principal Financial Officer pursuant to Rule 13a-14 and Rule 15d-14(a), promulgated under the Securities and Exchange Act of 1934, as amended*
32.1	Certification pursuant to Section 906 of Sarbanes Oxley Act of 2002 (Chief Executive Officer)**
32.2	Certification pursuant to Section 906 of Sarbanes Oxley Act of 2002 (Chief Financial Officer)**
101	The following financial statements from the Quarterly Report on Form 10-Q of Boston Therapeutics, Inc. for the quarter ended June 30, 2014 formatted in XBRL: (i) Condensed Balance Sheets (unaudited), (ii) Condensed Statements of Operations (unaudited), (iii) Condensed Statements of Cash Flows (unaudited), and (iv) Notes to Condensed Financial Statements (unaudited), tagged as blocks of text.*

*Filed as an exhibit hereto.

**These certificates are furnished to, but shall not be deemed to be filed with, the Securities and Exchange Commission.

SIGNATURES

In accordance with the requirements of the Exchange Act, the registrant caused this report to be signed on its behalf by the undersigned, there unto duly authorized.

BOSTON THERAPEUTICS, INC.

Date: August 8, 2014

By: /s/ David Platt
David Platt
Chief Executive Officer

SEPARATION AGREEMENT AND GENERAL RELEASE

This Separation Agreement and General Release (the "Agreement") is made and entered into by Kenneth A. Tasse, Jr. for himself, his heirs, dependents, beneficiaries, executors, administrators, successors, assigns and anyone acting on his behalf (collectively referred to in this Agreement as "Executive") and Boston Therapeutics Inc. and its affiliates and successors ("BTI" or "Employer"). The Agreement shall be effective as of its execution and delivery by both Executive and BTI (the "Effective Date"). The general release of claims included in this Agreement is the release contemplated by Section 6(f) of the Employment Agreement, as such term is defined below.

SECTION ONE: Employment and Termination.

Executive resigns as an officer, director and employee of BTI, effective on June 30, 2014 (the "Termination Date"), thereby terminating his employment under the Employment Agreement dated August 11, 2011, as amended (the "Employment Agreement"). Executive's service as the President of BTI shall cease of the Termination Date; and thereafter the Executive shall no longer perform duties for, hold any position with, or in any capacity serve, BTI. BTI and Executive hereby waive the 20 day prior notice of termination requirement set forth in Section 6(g) of the Employment Agreement.

Upon the Termination Date, BTI will pay or provide Executive the following amounts and benefits:

- (a) payment of Executive's current base salary earned through the Termination Date, less applicable withholdings and deductions; and
- (b) reimbursement for out of pocket expenses paid or incurred by Executive in the performance of his duties, against delivery by Executive of receipts or other appropriate evidence of such expenses.

Except as otherwise provided in this Agreement, following the Termination Date, BTI shall have no further obligations to Executive and Executive shall not represent himself to be an officer or employee of BTI or take any action which may bind BTI with regard to any customer, supplier, vendor or any other party with whom Executive has had contact while performing duties as an officer and employee of BTI, or otherwise.

Executive agrees to maintain in strict confidence the terms of this Agreement and to refrain from disclosing or making reference to its terms except as required by law or with Executive's accountant or attorney; provided that any such individual agrees to keep this Agreement strictly confidential. Executive also agrees to strictly abide by all of his obligations under this Agreement and the Employment Agreement (or obligations referenced therein), as modified by this Agreement. If (i) Executive or his accountant or attorney violates the confidentiality obligations of this paragraph, or (ii) Executive, directly or indirectly, violates his obligations under this Agreement or the Employment Agreement (or obligations referenced therein) as modified, BTI reserves the right, in its sole and absolute discretion, (x) to terminate Executive's employment for Cause pursuant to Section 6 of the Employment Agreement, and (y) not provide the Severance Benefits described in Section TWO below. This paragraph will not limit the Employer's rights and remedies set forth in other sections of this Agreement.

SECTION TWO: Consideration.

If Executive abides by all obligations under the Employment Agreement, as modified by this Agreement, through the Termination Date and thereafter, then on the conditions that (i) on or within twenty-one (21) days after the Termination Date Executive signs, dates and returns this Agreement to Anthony Squeglia, Chief Financial Officer of BTI, and (ii) Executive does not revoke this Agreement as provided in Section ELEVEN, Executive and BTI agree as follows:

(a) BTI will continue, for a period ending [180] days after the Termination Date, to provide Executive with health care and other benefits that it provides its executives, as the same benefits may be modified over time; and

(b) For a period ending [180] days after the Termination Date or such earlier date that Executive commences full time employment, BTI will continue to pay Executive's salary in accordance with its normal payroll practices, subject to customary withholding.

SECTION THREE: Acknowledgments and Covenants.

(a) Executive acknowledges that he will ensure that all business expenses for which he may be entitled to reimbursement under BTI's expense reimbursement policy are documented and submitted for approval within fifteen (15) days after the Termination Date.

(b) Executive acknowledges that BTI shall make all necessary withholdings and deductions required by law from the payments described herein.

(c) Executive acknowledges that as of the Termination Date, in accordance with BTI's normal payroll and expense reimbursement practices, BTI has paid all sums owed to Executive, including, but not limited to, all salary, bonus, business expenses, allowances, vacation pay and other benefits and perquisites as a result of Executive's employment with BTI and/or Executive's termination of employment with the BTI. BTI will handle disposition of these expenses in accordance with its expense reimbursement policy. Executive also acknowledges that in the absence of this Agreement, Executive would not be entitled to, among other things, the consideration specified in Section TWO above.

(d) Executive acknowledges that the Employer has satisfied its obligations under Executive's Employment Agreement and that Executive is not eligible for any severance pay or benefits under any Employer-sponsored severance plan, program or policy, except as provided herein.

(e) Executive acknowledges that (i) he has received any leaves (paid or unpaid) to which he was entitled during his employment and BTI has not denied or interfered with his ability to request or take such leaves; (ii) Executive has not complained and is not aware of any activity or any act(s) which would form the basis of a claim of fraudulent or illegal activity by BTI; (iii) Executive has shared all facts and information in his possession with BTI's Chief Financial Officer, Chief Executive Officer, Board of Directors and Audit Committee relating to or which may reasonably be expected to relate to the preparation and presentation of BTI's quarterly and annual financial statements and its internal controls and procedures; (iv) Executive has been equitably compensated and not adversely affected by a discriminatory compensation decision or other discriminatory practice including any claim that compensation, payments or benefits received up to the date of this Agreement were reduced because of discrimination based on gender, race, national origin, age, or disability, and any complaints concerning compensation have been handled in good faith by the Company; (v) Executive has not been subject to any retaliation or any other form of adverse action by the Company for any action taken as an officer, director and employee of BTI or resulting from Executive's exercise of or attempt to exercise any statutory rights recognized under international, federal, state or local law; (vi) Executive has not filed or caused to be filed any complaints, suits, actions, charges, claims and/or proceedings relating to or arising out of his employment including, without limitation, any external complaint, claim, charge, action or proceeding against BTI in any jurisdiction or forum including without any complaint that might fall under any federal or state whistleblower protection act; and (vii) Executive has not suffered any on-the-job injury for which he has not already filed a claim.

(f) Executive covenants and agrees that, during the two (2)-year period commencing on the Termination Date, he will (i) agree to and accept any lock-up or similar agreement that may be requested or required in connection with any registered offering or private placement of BTI's equity securities, in each case on the same terms as other executives or significant shareholders may be required to agree to and accept, and (ii) not sell, under Rule 144 or otherwise, more than 25,000 shares of BTI common stock in any month or more than 7,500 shares of BTI common stock in any week; provided, however that after the first anniversary of the Termination Date, the monthly limit on sales of common stock shall be the greater of 25,000 shares or five percent of BTI's average monthly trading volume, and the weekly limit shall be the greater of 7,500 shares or seven and one-half (7.5) percent of BTI's average weekly trading volume.

SECTION FOUR: General Release.

In exchange for the consideration in Section TWO above, Executive agrees to release and discharge BTI and its successors, predecessors, or otherwise related companies, and the past, present, and future employees, agents, officers, attorneys, directors, shareholders, members, managers and employee benefit programs of any of them, and their agents and insurers (collectively, referred to in this Agreement as the "Company") from any and all known or unknown actions, causes of action, claims or liabilities of any kind which have been or could be asserted against the Company related to Executive's employment with and/or separation from employment BTI and/or any other occurrence up to and including the date of this Agreement, including but not limited to:

(a) claims, actions, causes of action or liabilities arising under international, federal, state or local laws, statutes, constitutions, regulations, rules, ordinances, or orders, including, but not limited to the Employee Retirement Income Security Act of 1974, other than Executive's non-forfeitable rights to accrued pension benefits or other like benefits; Title VII of the Civil Rights Act of 1964; the Civil Rights Acts of 1866, 1964 and 1991; the Americans With Disabilities Act of 1990; the Age Discrimination in Employment Act of 1967 ("ADEA"); the Rehabilitation Act of 1973; the Worker Adjustment Retraining and Notification Act; the National Labor Relations Act; the Occupational Safety and Health Act of 1970; the Equal Pay Act of 1963; the Consolidated Omnibus Budget Reconciliation Act of 1985 ("COBRA"); the Sarbanes-Oxley Act; any New Hampshire Fair Employment Practices Acts or Regulations; the Fair Labor Standards Act; the Family and Medical Leave Act, 29 U.S.C. § 2601 et seq., the New Hampshire Civil Rights Act and any similar New Hampshire law concerning equal rights; the New Hampshire Minimum Fair Wages Statute and any New Hampshire statute or regulations concerning payment of wages; and (v) any other common law or claim, including for any attorney's fees, arising prior to or at the time of the signing of the Agreement, whether known or unknown.

(b) claims, actions, causes of action or liabilities arising under any other international, federal, state, municipal or local statute, law, ordinance, regulation, constitution or executive order; and/or

(c) any other claim whatsoever including, but not limited to, claims for severance pay, claims for money, compensation or salary/wages/commissions/bonus, claims for expense reimbursement, damages, costs, fees, or other expenses, claims for vacation/sick pay, claims based upon breach of contract (including, but not limited to, breach of the Employment Agreement), wrongful termination, defamation, tort, personal injury, intentional harm, indemnification, invasion of privacy, defamation, retaliation, fraud, misrepresentation, infliction of emotional distress, unjust enrichment, quantum meruit, violation of public policy, negligence and/or any other common law, statutory or other claim whatsoever relating to Executive's employment with and/or separation from employment with the Employer or other common law or tort causes of action.

This Release does not apply to any claims arising solely after the execution of this Agreement or to any claims arising from a breach of this Agreement. This is a GENERAL RELEASE and any reference to specific claims arising out of or in connection with employment and/or its termination is not intended to limit the release of claims. The Release means that the Executive is releasing, remising and discharging the Company from and with respect to all claims, whether known or unknown, asserted or unasserted, and whether or not the claims arise out of or in connection with employment and/or its termination, or otherwise.

SECTION FIVE: No Claims or Lawsuits/Covenant Not To Sue.

Executive understands that a "covenant not to sue" is a legal term which means Executive is promising not to file a lawsuit in court. It is different from the General Release of claims contained in Section FOUR above because, in addition to waiving and releasing the claims covered by Section FOUR above, Executive further agrees never to sue the Company or become party to a lawsuit in any forum for any reason, including but not limited to claims of any type or based on any laws or theories whatsoever covered by the General Release language in Section FOUR above. Notwithstanding this covenant not to sue, Executive may bring a claim or lawsuit to enforce this Agreement.

Nevertheless, this Agreement does not prevent Executive from (i) filing a charge of discrimination with the Equal Employment Opportunity Commission; (ii) cooperating with the Equal Employment Opportunity Commission in an investigation of alleged discrimination; (iii) filing a charge or cooperating with any other agency that investigates charges on behalf of the public; or (iv) testifying in any cause of action when required to do so by law. However, Executive waives Executive's right to recover any damages, attorneys' fees, or other relief in any claim or suit brought by or through the Equal Employment Opportunity Commission or any other state or local agency on Executive's behalf.

SECTION SIX: No-Hire and Confidentiality.

(a) No-Hire. For the period of twenty-four (24) months after the Termination Date, Executive shall not, either on Executive's own behalf or on behalf of any other person or entity, directly or indirectly, hire, solicit or encourage to leave the employ of or engagement by BTI any person who is then an employee, officer, agent or contractor of BTI or who was an employee, officer, agent or contractor of BTI within twelve (12) months of the date of such hiring, soliciting, or encouragement to leave BTI.

(b) Confidentiality.

(i) Following the Termination Date, Executive shall hold all Confidential Information of BTI in a fiduciary capacity, and shall not take any action that would constitute or facilitate the Unauthorized use or disclosure of Confidential Information. Executive further agrees to take all reasonable measures to prevent the Unauthorized use and disclosure of Confidential Information and to prevent Unauthorized persons or entities from obtaining or using Confidential Information. The terms "Confidential Information" and "Unauthorized" shall have the meanings set forth in Sections SIX(b)(ii) and (iii) of this Agreement, respectively.

(ii) As used in this Agreement, the term "Confidential Information" shall mean trade secrets, confidential or proprietary information, and all other information, documents or materials, owned, developed or possessed by BTI, its parents, subsidiaries or affiliates, their respective predecessors and successors, whether in tangible or intangible form, that is not generally known to the public. Confidential Information includes, but is not limited to, (1) financial information, (2) products, (3) product and service costs, prices, profits and sales, (4) new business ideas, (5) business strategies, (6) product and service plans, (7) marketing plans and studies, (8) forecasts, (9) budgets, (10) projections, (11) computer programs, (12) data bases and the documentation (and information contained therein), (13) computer access codes and similar information, (14) manufacturing or software ideas, (15) know-how, technologies, concepts and designs, (16) research projects and all information connected with research and development efforts, (17) records, (18) business relationships, methods and recommendations, (19) existing or prospective client, customer, vendor and supplier information (including, but not limited to, identities, needs, transaction histories, volumes, characteristics, agreements, prices, identities of individual contacts, and spending, preferences or habits), (20) training manuals and similar materials used by the Company in conducting its business operations, (21) skills, responsibilities, compensation and personnel files of Company employees, directors and independent contractors, (22) competitive analyses, (23) contracts with other parties, and (24) other confidential or proprietary information that has not been made available to the general public by BTI's senior management.

(iii) As used in this Agreement, the term “Unauthorized” shall mean: (1) in contravention of BTI’s policies or procedures; (2) otherwise inconsistent with BTI’s measures to protect its interests in the Confidential Information; (3) in contravention of any lawful instruction or directive, either written or oral, of a BTI employee empowered to issue such instruction or directive; (4) in contravention of any duty existing under law or contract; or (5) to the detriment of BTI.

(iv) In the event that Executive is requested by any governmental or judicial authority to disclose any Confidential Information, Executive shall give BTI prompt notice of such request (including by giving BTI a copy of such request if it is in writing), such that BTI may seek a protective order or other appropriate relief, and in any such proceeding Executive shall disclose only so much of the Confidential Information as is required to be disclosed.

(c) Representations, Warranties and Acknowledgements.

(i) Executive acknowledges that (1) BTI considers Confidential Information to be commercially and competitively valuable to BTI and critical to its success; (2) Unauthorized use or disclosure of Confidential Information would cause irreparable harm to BTI; and (3) by this Agreement, BTI is taking reasonable steps to protect its legitimate interests in its Confidential Information.

(ii) Executive also acknowledges that, as of the Termination Date, he has not engaged in any conduct that violates the obligations contained in Sections 8 or 9 of the Employment Agreement.

(d) Remedies. In the event of breach or threatened breach by Executive of any provision of Section SIX hereof, BTI shall be entitled to obtain (a) temporary, preliminary and permanent injunctive relief, in each case without the posting of any bond or other security, to prevent breach or threatened breach, (b) damages and an equitable accounting of all earnings, profits and other benefits arising from such breach or threatened breach, (c) repayment of any monies paid to Executive pursuant to this Agreement, including all Severance Benefits except for the amount of \$1,000, which Executive will be entitled to retain, and (d) any other legal and equitable relief to which it may be entitled, including any and all monetary damages which BTI may incur as a result of said breach or threatened breach. BTI may pursue any remedy available, including declaratory or injunctive relief, concurrently or consecutively, in any order, and the pursuit of one such remedy at any time will not be deemed an election of remedies or waiver of the right to pursue any other remedy.

(e) Modification. Executive specifically acknowledges and agrees that the purpose of the restrictions contained in this Section SIX of the Agreement is to protect the Employer from unfair competition, including improper use of the Confidential Information (as defined above) by Executive and others, and that the restrictions and covenants contained herein are reasonable with respect to both scope and duration of application. Notwithstanding the foregoing, if any court determines that any of the terms contained in this Section SIX of the Agreement are unreasonable, invalid or unenforceable, the court may interpret, alter, amend or modify any or all of the terms to include as much of the scope, time period and intent as will render the restrictions enforceable, and then, as modified, enforce the terms.

SECTION SEVEN: Non-Admission of Liability.

This Agreement shall not in any way be construed as an admission by the Company or the Executive of any acts of wrongdoing whatsoever against any entity or person. The Company and the Executive specifically disclaim any liability to or wrongdoing against any entity or person.

SECTION EIGHT: Consequences of Executive's Violation of Agreement.

(a) Except as otherwise provided herein, if Executive breaches Section FIVE of this Agreement by filing or refusing to dismiss a complaint, charge, grievance, arbitration, or lawsuit based on Claims that Executive has released, Executive will pay for all costs, fees and expenses incurred by any person Executive complains against or sues in violation of this Agreement in defending against Executive's Claim, including, without limitation, reasonable attorneys' fees.

(b) If Executive violates any of the obligations set forth in the Employment Agreement, as modified by this Agreement, or Section SIX of this Agreement, or makes a false representation under this Agreement, (i) BTI, in its sole and absolute discretion, may not provide or make available the consideration set forth in Sections TWO of this Agreement, (ii) BTI's obligation to pay any Severance Benefit under Section TWO of this Agreement shall immediately cease and BTI shall make no further payments to Executive, (iii) Executive shall immediately repay to BTI all of the payments Executive received under Section TWO of this Agreement, and (iv) BTI shall also be entitled to any or all remedies set forth in Section SIX(d) of this Agreement. Furthermore, if Executive refuses to repay the Severance Benefits under Section TWO of the Agreement and BTI is forced to initiate litigation to recover those monies, Executive shall pay BTI its attorneys' fees and costs incurred in enforcing this Agreement.

SECTION NINE: Nondisparagement.

Executive agrees that he shall not disparage BTI, any of its products or practices, any of its respective directors, officers, employees or affiliates, either orally or in writing, at any time. BTI will use reasonable efforts to instruct BTI senior officers to not disparage Executive, either orally or in writing, at any time. Nothing in this Section NINE shall limit the ability of the Executive or the Company to provide truthful testimony as required by law or any judicial or administrative process.

SECTION TEN: Binding Agreement.

This Agreement shall be binding upon and inure to the benefit of the Executive and Executive's heirs, administrators, representatives, executors, parents, successors, divisions, affiliates, and assigns.

SECTION ELEVEN: Consultation with Attorney.

Executive is encouraged to consult with an attorney of his choice at his own expense prior to signing a copy of this Agreement and acknowledges that he has been given at least twenty-one (21) days within which to consider this Agreement. Executive may sign and return this Agreement prior to the end of the 21-day period, but is under no obligation to do so. Executive is further advised that he may revoke the Agreement within seven (7) days after its signing. Any such revocation must be made in writing and be received by Anthony Squeglia, Chief Financial Officer of BTI, within the seven (7) day revocation period. The General Release contained herein is intended to comply with the Older Workers Benefit Protection Act of 1990 (the "OWBPA") with regard to Executive's waiver of rights under the ADEA. Executive therefore acknowledges and agrees that he has carefully read and fully understands all of the provisions of this Agreement, that he has been given a reasonable time within which to consider this Agreement, and that he is voluntarily entering into this Agreement.

SECTION TWELVE: Internal Revenue Code Section 409A.

To the extent Executive is a “specified employee” as that term is defined in Internal Revenue Code Section 409A and to the extent any payment under this Agreement constitutes deferred compensation (after taking into account any applicable exemptions from Code Section 409A), and to the extent required by Code Section 409A, no payment due under this Agreement may be made until the earlier of (i) the first (1st) day following the six (6) month anniversary of the Termination Date, or (ii) Executive’s date of death. Any payments delayed during this six (6) month period shall be paid in the aggregate in a lump sum as soon as administratively practicable following the six (6) month anniversary of the Termination Date.

Further, for purposes of Code Section 409A, each “payment” (as defined by Code Section 409A) made under this Agreement shall be considered a “separate payment.” Each such payment shall be deemed exempt from Code Section 409A to the full extent possible under the “short-term deferral exemption” of Treasury Regulation §1.409A-1(b)(4) and (with respect to amounts paid no later than the last day of the second (2nd) calendar year following the calendar year containing the Executive’s Termination Date) the “two-years/two-times” separation pay exemption of Treasury Regulation §1.409A-1(b)(9)(iii), which are hereby incorporated by reference.

SECTION THIRTEEN: Entire Agreement.

This Agreement and the Employment Agreement, as modified by this Agreement, set forth the entire agreement between the parties and fully supersedes any and all prior oral or written agreements or understandings between the parties pertaining to the subject matter of this Agreement. This Agreement can be modified, amended or revoked only by express written consent signed by both Executive and a duly authorized officer of BTI. Executive acknowledges that in executing this Agreement he has not relied on any other representation, statement, agreement or promise by the Employer regarding this Agreement other than those expressly contained herein. Further, the parties acknowledge that this Agreement is the result of arm’s-length negotiations between sophisticated parties each afforded the opportunity to utilize representation by legal counsel. Each and every provision of this Agreement shall be construed as though both parties participated equally in the drafting of same, and any rule of construction that a document shall be construed against the drafting party shall not be applicable.

SECTION FOURTEEN: Severability.

Should any provision of this Agreement be declared or be determined by any court or competent jurisdiction or arbitrator to be illegal or invalid and incapable of modification, the validity of the remaining parts, terms, or provisions shall not be affected, and said illegal or invalid part, term, or provision shall be deemed not to be part of this Agreement.

SECTION FIFTEEN: Equity.

Any stock options previously granted to Executive shall be governed solely by the applicable plan and any applicable option agreement.

SECTION SIXTEEN: Return of Company Property.

Executive further represents and warrants that Executive has transferred, or will transfer within three (3) days of the Termination Date, to BTI all property and information of the Employer or the Employer's clients which came into Executive's possession or were developed by Executive in the course of Executive's employment with the Employer, including, but not limited to, project files, keys, reports, customer lists, credit cards, computers, facsimile machines, furniture, storage media, Blackberry or similar device, pagers, and printers. Executive further represents and warrants that he has retained no copies of any such materials or other items; and further, if Executive should discover that any such materials or other items, or copies thereof, are in Executive's possession or control, Executive will promptly return them to BTI without disclosure to others. If Executive fails to return the items detailed in this Section before execution of this Agreement, or if the items returned are discovered to be damaged, incomplete, or otherwise not in the same condition as when provided to Executive, BTI shall have no obligation to pay or provide to Executive the consideration detailed in Section TWO. Also, all Employer-sponsored credit cards must have a zero balance prior to the payment of any consideration pursuant to this Agreement.

SECTION SEVENTEEN: Employer Investigations.

Executive agrees to make himself available to and cooperate with the Employer in any internal investigation or administrative, regulatory, or judicial proceeding. Executive understands and agrees that Executive's cooperation would include, but not be limited to, making himself available to the Employer upon reasonable notice for interviews and factual investigations; appearing at the Employer's request to give testimony without requiring service of a subpoena or other legal process; and volunteering to the Employer pertinent information and turning over all relevant documents which are or may come into Executive's possession. Executive understands that if the Employer asks for Executive's cooperation in accordance with this provision, the Employer will reimburse Executive solely for reasonable expenses upon Executive's submission of appropriate documentation.

SECTION EIGHTEEN: Governing Law.

This Agreement is made and entered into under the laws of the State of Delaware and in all respects the rights and obligations of the parties will be interpreted, enforced and governed in accordance with the laws of the State of Delaware without regard to the principles of conflict of laws.

SECTION NINETEEN: Exclusive Venue.

Any and all lawsuits, legal actions or proceedings against either party arising out of this Agreement, the Employment Agreement or the employment relationship between the Executive and the Employer will be brought in Hillsborough County, New Hampshire or federal court of competent jurisdiction sitting nearest to Hillsborough County, New Hampshire and each party hereby submits and accepts the exclusive jurisdiction of such court for the purpose of such suit, legal action or proceeding. Each party hereby irrevocably waives any objection it may now have or hereinafter have to this choice of venue or any suit, legal action or proceedings in any such court and further waives any claim that any suit, legal action or proceeding brought in any such court has been brought in an inappropriate forum.

SECTION TWENTY: Counterparts.

This Agreement may be executed in one or more counterparts, each of which shall be deemed an original and all of which together shall constitute one instrument.

SECTION TWENTY-ONE: Effective Date.

The Agreement shall become effective as of the date both BTI and the Executive sign the Agreement.

PLEASE READ THIS AGREEMENT CAREFULLY. IT CONTAINS A RELEASE OF ALL KNOWN AND UNKNOWN CLAIMS. EXECUTIVE ACKNOWLEDGES THAT HE HAS READ THIS AGREEMENT, UNDERSTANDS IT, AND IS VOLUNTARILY ENTERING INTO IT.

Accepted:

Boston Therapeutics Inc.

By: Anthony Squeglia, CFO

Kenneth A. Tasse, Jr.

CERTIFICATION OF PRINCIPAL EXECUTIVE OFFICER PURSUANT TO RULE 13a-14

I, David Platt, certify that:

1. I have reviewed this Quarterly Report on Form 10-Q of Boston Therapeutics, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent functions):
 - a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Dated: August 8, 2014

By:

/s/ David Platt

David Platt
Chief Executive Officer



CERTIFICATION OF PRINCIPAL FINANCIAL OFFICER PURSUANT TO RULE 13a-14

I, Anthony Squeglia, certify that:

1. I have reviewed this Quarterly Report on Form 10-Q of Boston Therapeutics, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent functions):
 - a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Dated: August 8, 2014

By:

/s/ Anthony Squeglia

Anthony Squeglia
Chief Financial Officer



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

In connection with the Quarterly Report on Form 10-Q of Boston Therapeutics, Inc. (the "Company") for the quarter ending June 30, 2014 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), David Platt, Chief Executive Officer of the Company, hereby certifies, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that to his knowledge:

- (1) The report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated: August 8, 2014

By: /s/ David Platt
David Platt
Chief Executive Officer



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

In connection with the Quarterly Report on Form 10-Q of Boston Therapeutics, Inc. (the "Company") for the quarter ending June 30, 2014 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), Anthony Squeglia, Chief Financial Officer of the Company, hereby certifies, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that to his knowledge:

- (1) The report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated: August 8, 2014

By: /s/ Anthony Squeglia
Anthony Squeglia
Chief Financial Officer

