

OTC Pink® Basic Disclosure Guidelines

Federal securities laws, such as Rules 10b-5 and 15c2-11 of the Securities Exchange Act of 1934 ("Exchange Act") as well as Rule 144 of the Securities Act of 1933 ("Securities Act"), and state Blue Sky laws, require issuers to provide adequate current information to the public markets. With a view to encouraging compliance with these laws, OTC Markets Group has created these OTC Pink Basic Disclosure Guidelines. We use the basic disclosure information provided by OTC Pink companies under these guidelines to designate the appropriate tier in the OTC Pink marketplace: Current, Limited or No Information. OTC Markets Group may require companies with securities designated as Caveat Emptor to make additional disclosures in order to qualify for OTC Pink Current Information tier.

Qualifications for the OTC Pink - Current Information Tier

Companies that make the information described below publicly available on a timely basis (90 days after fiscal year end for Annual Reports; 45 days after each fiscal quarter end for Quarterly Reports) qualify for the Current Information Tier. Financial reports must be prepared according to U.S. GAAP or IFRS, but are *not required to be audited* to qualify for the OTC Pink Current Information tier.

Initial Qualification:

- Subscribe to the <u>OTC Disclosure & News Service</u> on <u>www.OTCIQ.com</u> to publish your financial reports and material news.
- Create the following documents, save them in PDF format and upload them via www.OTClQ.com:
 - Annual Financial statements (Document must Include: Balance Sheet, Income Statement,
 Statement of Cash Flows, Notes to Financial Statements) for the previous two fiscal years. If these
 reports are audited, please attach the audit letter from the PCAOB registered audit firm. Each
 year's Annual Financial statements should be posted separately under the report type "Annual
 Report" in OTCIQ.
 - Any subsequent Quarterly Reports since the most recent Annual Report.
 - The most recent fiscal period end report should also include information in accordance with these
 OTC Pink Basic Disclosure Guidelines; use the fillable form beginning on page 3.
- If financial reports are not audited by a PCAOB registered audit firm:
 - Submit a signed Attorney Letter Agreement (first two pages of the <u>Attorney Letter Guidelines</u>).
 - After following the appropriate procedures with a qualified attorney, upload an Attorney Letter complying with <u>Attorney Letter Guidelines</u> through your otciq.com account.

Ongoing Qualification:

- For each Fiscal Quarter End, upload a Quarterly Report via www.OTCIQ.com within 45 days of the quarter end. (A separate quarterly report is not required for the 4th quarter.) The Quarterly Report should include:
 - Information in accordance with these OTC Pink Basic Disclosure Guidelines -- use the fillable form beginning on page 3.
 - Quarterly financial statements (Balance Sheet, Income Statement, Statement of Cash Flows, Notes to Financial Statements).
 - · No Audit Letter or Attorney Letter is required.
- For each Fiscal Year End, upload an Annual Report within 90 days of the fiscal year end. The Annual Report should include:
 - Information in accordance with these OTC Pink Basic Disclosure Guidelines -- use the fillable form beginning on page 3.

- Annual financial statements (Balance Sheet, Income Statement, Statement of Cash Flows, Notes to Financial Statements, and Audit Letter, if the financial statements are audited).
- If financial reports are not audited by a PCAOB registered audit firm, upload an Attorney Letter via www.OTCIQ.com complying with the Attorney Letter Guidelines within 120 days of the fiscal year end.

Qualifications for the OTC Pink - Limited Information Tier

Companies that make the information described below publicly available within the prior 6 months qualify for the Limited Information Tier.

- Subscribe to the OTC Disclosure & News Service on www.OTCIQ.com to publish your financial reports and material news.
- Create a Quarterly Report or Annual Report for a fiscal period ended within the previous 6 months, save it in PDF format and upload it via www.OTCIQ.com. The Quarterly Report or Annual Report includes:
 - Balance Sheet, Income Statement, and Total Number of Issued and Outstanding Shares. Financial statements must be prepared in accordance with US GAAP, but are not required to be audited. (Please note that Cash Flow Statements are not required to qualify for the Limited Information tier; however, unless the financial statements include a Cash Flow Statement, no financial data will be included in the OTC Financials Data Service, which distributes company financial data to online investor portals and makes the data available on your company's Financials tab on www.otcmarkets.com)
 - A company in the Limited Information tier, may, but is not required to, include information in accordance with these OTC Pink Basic Disclosure Guidelines using the fillable form beginning on page 3.

Current Reporting of Material Corporate Events

OTC Markets Group encourages companies to make public disclosure available regarding corporate events that may be material to the issuer and its securities. Persons with knowledge of such events would be considered to be in possession of material nonpublic information and may not buy or sell the issuer's securities until or unless such information is made public. If not included in the issuer's previous public disclosure documents or if any of the following events occur after the publication of such disclosure documents, the issuer shall publicly disclose such events by disseminating a news release within 4 business days following their occurrence, and posting such news release through the OTC Disclosure & News Service.

Material corporate events include:

- Entry or Termination of a Material Definitive Agreement
- Completion of Acquisition or Disposition of Assets, Including but not Limited to mergers
- Creation of a Direct Financial Obligation or an Obligation under an Off-Balance Sheet Arrangement of an Issuer
- Triggering Events That Accelerate or Increase a Direct Financial Obligation or an Obligation under an Off-Balance Sheet Arrangement
- · Costs Associated with Exit or Disposal Activities
- Material Impairments
- Sales of Equity Securities

- Material Modification to Rights of Security Holders
- Changes in Issuer's Certifying Accountant
- Non-Reliance on Previously Issued Financial Statements or a Related Audit Report or Completed Interim Review
- · Changes in Control of Issuer
- Departure of Directors or Principal Officers; Election of Directors; Appointment of Principal Officers
- Amendments to Articles of Incorporation or Bylaws; Change in Fiscal Year
- · Amendments to the Issuer's Code of Ethics, or Waiver of a Provision of the Code of Ethics
- · Other events the issuer considers to be of importance

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OTC Pink Basic Disclosure Guidelines

1) Name of the issuer and its predecessors (if any)

In answering this item, please also provide any names used by predecessor entities in the past five years and the dates of the name changes.

<u>Sidney Resources Corporation - August 25, 2009 Idaho</u> <u>Sidney Resources Corporation - January 3, 2002 Nevada</u>

2) Address of the issuer's principal executive offices

Company Headquarters Address 1: PO Box 817

Address 2: Lewiston, ID 83501

Address 3:

Phone: 414.379.7210

Email: Gregg@lindnerlogistics.com

Website(s): http://sidneyresourcescorporation.com

IR Contact Address 1: Address 2: Address 3: Phone: Email: Website(s):

3) Security Information

Trading Symbol: SDRC

Exact title and class of securities outstanding: <u>common shares</u>

CUSIP: 826151102

Par or Stated Value: 0.0001

Total shares authorized: 500,000,000 as of: September 30, 2014 as of: September 30, 2014 as of: September 30, 2014

Total restricted:39,153,474as of:September 30, 2014Total free trading:66,963,356as of:September 30, 2014Total shareholders:1673as of:September 30, 2014Total certificates:2986as of:September 30, 2014

Transfer Agent

Name: OTC Stock Transfer, Inc.

Address 1: 6364 South Highland Drive, Suite 201

Address 2: Salt Lake City, Utah 84121

Address 3:

Phone: 801.272.7272

Is the Transfer Agent registered under the Exchange Act?* Yes: X No:

*To be included in the OTC Pink Current Information tier, the transfer agent must be registered under the Exchange Act.

List any restrictions on the transfer of security:

None

Describe any trading suspension orders issued by the SEC in the past 12 months.

None

List any stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization either currently anticipated or that occurred within the past 12 months:

None

4) Issuance History

List below any events, in chronological order, that resulted in changes in total shares outstanding by the issuer in the past two fiscal years and any interim period. The list shall include all offerings of equity securities, including debt convertible into equity securities, whether private or public, and all shares or any other securities or options to acquire such securities issued for services, describing (1) the securities, (2) the persons or entities to whom such securities were issued and (3) the services provided by such persons or entities. The list shall indicate:

• The nature of each offering (e.g., Securities Act Rule 504, intrastate, etc.);

Stock Issued for Services During January 1, 2011 - September 30, 2014.

IRC of Wisconsin 600,000 restricted common shares for consulting services rendered
Liss Family Partnership 1,400,000 restricted common shares for consulting services rendered
lan Scott 250,000 restricted common shares for consulting services rendered
Shawn Preisler 250,000 restricted common shares for consulting services rendered
Roger Kimmel 3,000,000 restricted common shares for consulting services rendered
Morgan Petitti 3,000,000 restricted common shares for legal services rendered
Roger Kimmel 500,000 restricted common shares for consulting services rendered
Gregg Lindner 2,500,000 restricted common shares for consulting services rendered
Daniel Hally 3,000,000 restricted common shares for consulting services rendered
Michael Drew 1,000,000 restricted common shares for consulting services rendered
Morgan Petitti 1,000,000 restricted common shares for legal services rendered

Jonathan Hally 500,000 restricted common shares for legal services rendered

Mitch Mortensen 2,000,000 restricted common shares for consulting services rendered

William Baker 2,000,000 restricted common shares for consulting services rendered

Jerry Liss 1,000,000 restricted common shares for consulting services rendered

Matthew Hally 500,000 restricted common shares for consulting services rendered

Stock Privately Purchased During January 1, 2011 - September 30, 2014

Each Purchase was Private with no Registration. 68,636 restricted common shares purchased for \$0.02 per share = \$1,372.72 1,722,222 restricted common shares purchased for \$0.004 per share = \$7,250.00 500,000 restricted common shares purchased for \$0.01 per share = \$5,000.00 2,000,000 restricted common shares purchased for \$0.0035 per share = \$7,000.00 10,000,000 restricted common shares purchased for \$0.0044 per share = \$10,000.00 2,500,000 restricted common shares purchased for \$0.0058 per share = \$14,500.00 2,970,297 restricted common shares purchased for \$0.0048 per share = \$14,500.00 3,000,000 restricted common shares purchased for \$0.0048 per share = \$14,500.00 300,000 restricted common shares purchased for \$0.01 per share = \$3,000.00 300,000 restricted common shares purchased for \$0.01 per share = \$3,000.00 200,000 restricted common shares purchased for \$0.01 per share = \$2,000.00 100,000 restricted common shares purchased for \$0.01 per share = \$1,000.00 200,000 restricted common shares purchased for \$0.01 per share = \$2,000.00 100,000 restricted common shares purchased for \$0.01 per share = \$1,000.00 100,000 restricted common shares purchased for \$0.01 per share = \$1,000.00

Any jurisdictions where the offering was registered or qualified;

N/A

The number of shares offered;

N/A

The number of shares sold;

See above

• The price at which the shares were offered, and the amount actually paid to the issuer;

See above

The trading status of the shares; and

Restricted, with legend

Whether the certificates or other documents that evidence the shares contain a legend (1) stating
that the shares have not been registered under the Securities Act and (2) setting forth or referring
to the restrictions on transferability and sale of the shares under the Securities Act.

All stock was issued with the appropriate Rule 144 legend

5) Financial Statements

Provide the financial statements described below for the most recent fiscal year end or quarter end to maintain qualification for the OTC Pink Current Information tier. For the initial disclosure statement (qualifying for Current Information for the first time) please provide reports for the two previous fiscal years and any interim periods.

- · Balance sheet:
- Statement of income;
- Statement of cash flows;
- Financial notes: and
- Audit letter, if audited

The financial statements requested pursuant to this item shall be prepared in accordance with US GAAP by persons with sufficient financial skills.

You may either (i) attach/append the financial statements to this disclosure statement or (ii) post such financial statements through the OTC Disclosure & News Service as a separate report using the appropriate report name for the applicable period end. ("Annual Report," "Quarterly Report" or "Interim Report").

If you choose to publish the financial reports separately as described in part (ii) above, you must state in the accompanying disclosure statement that such financial statements are incorporated by reference. You may reference the document(s) containing the required financial statements by indicating the document name, period end date, and the date that it was posted to otciq.com in the field below.

The September 30, 2014 Financial Statements are incorporated by reference and are being filed separately.

Information contained in a Financial Report is considered current until the due date for the subsequent Financial Report. To remain in the OTC Pink Current Information tier, a company must post its Annual Report within 90 days from its fiscal year-end date and Quarterly Reports within 45 days of its fiscal quarter-end date.

6) Describe the Issuer's Business, Products and Services

Describe the issuer's business so a potential investor can clearly understand the company. In answering this item, please include the following:

a description of the issuer's business operations;

The Interim President and CEO, Michael Allen Drew who was appointed by the board after former President and CEO Bill Brown was no longer able to resume his corporate duties established a new Board of Directors under the emergent circumstances following the resignations of the former Board of Directors and Corporate Officers. Upon establishing his new leadership team Mr. Drew resigned and Gregg Lindner is the new President and CEO. Daniel Hally is the Treasurer, Secretary and Vice President of Finance. Mitch Mortensen who had joined the Board as the Vice President of Operations submitted his resignation from the board for personal reasons.

The Board of Directors has signed a Memorandum of Understanding with Leland Minerals LLC, which guarantees Sidney Resources the exclusive rights and options to lease and/or purchase the Lucky Ben Mine Group Properties and mineral rights located within the Warren Mine District of Idaho. The agreement includes three private patented claims and two unpatented claims which are located in the highly productive Warren Mine District of Idaho. This memorandum of understanding is until December 31, 2014, during which time these claims may be purchased or leased only by Sidney Resources LLC at

the price and terms stated in the memorandum of understanding. The board of directors has reached a tentative lease agreement with Leland Minerals LLC and the final draft of the lease has been submitted to Leland Minerals LLC for approval.

The board of directors has focused their efforts this quarter on raising the necessary funds to secure the lease with Leland Minerals LLC and the board has been successful in raising the necessary funds. Due to the critical stage of the Lucky Ben Project and the importance of securing the lease the board of directors has offered the following investment opportunity that has been posted on the corporate website:

Issuer: Sidney Resources Corporation (SDRC)

Total Price: \$700,000

Initial Investment: Minimum deposit goal of \$80,000 required by October 30, 2014 to secure the lease and establish an operational budget with the balance due no later than May 15, 2015. Each individual unit is priced at \$5,000 each with a minimum purchase of one (1) unit to be able to qualify for the guaranteed % listed below

Lucky Ben Claim Dividend: The return will be based on Sidney Resources portion of the year end net proceeds from the Lucky Ben Claim, including tailings, will be paid in the form of a dividend on or before March 31st of each year, based on the scale below:

Money Raised by Investment Group	% of Net Proceed	Total units available
\$200,000	15%	40
\$300,000	16%	60
\$400,000	17%	80
\$500,000	18%	100
\$600,000	19%	120
\$700,000	20%	140

^{**}total return will be determined by the units purchased divided by the total units sold multiplied by the percentage

To date the above described campaign has resulted in an investment total of \$90,000.00 from the purchase of 18 units.

^{**}this is a high risk, high return, non-refundable investment

The Board of Directors has entered into an agreement with Attorney Morgan E. Petitti for legal services.

Morgan brings a wealth of knowledge based upon her long history with Sidney Resources and the Lucky
Ben Mine Project as well as her extensive SEC background.

The Board of Directors are focused on the completion of essential road access and permits as well as the completion of an NI 43-101. The NI 43-101 is a mineral resource classification scheme used for the public disclosure of information relating to mineral properties. It serves as a codified set of rules and guideline for public companies to disclose scientific and technical information related to mineral properties owned or explored by the companies that report these results.

The Corporate website located at www.sidneyresourcescorporation.com continues to be improved and a shareholder information portal is currently being developed.

Date and State (or Jurisdiction) of Incorporation:

August 25, 2009 - Idaho

the issuer's primary and secondary SIC Codes;

1040 Gold and Silver Ores

the issuer's fiscal year end date;

December 31

principal products or services, and their markets;

Gold and Silver

7) Describe the Issuer's Facilities

The goal of this section is to provide a potential investor with a clear understanding of all assets, properties or facilities owned, used or leased by the issuer.

In responding to this item, please clearly describe the assets, properties or facilities of the issuer, give the location of the principal plants and other property of the issuer and describe the condition of the properties. If the issuer does not have complete ownership or control of the property (for example, if others also own the property or if there is a mortgage on the property), describe the limitations on the ownership.

If the issuer leases any assets, properties or facilities, clearly describe them as above and the terms of their leases.

None

8) Officers, Directors, and Control Persons

The goal of this section is to provide an investor with a clear understanding of the identity of all the persons or entities that are involved in managing, controlling or advising the operations, business development and disclosure of the issuer, as well as the identity of any significant shareholders.

A. <u>Names of Officers, Directors, and Control Persons</u>. In responding to this item, please provide the names of each of the issuer's executive officers, directors, general partners and control persons (control persons are beneficial owners of more than five percent (5%) of any class of the issuer's equity securities), as of the date of this information statement.

<u>Gregg Lindner, Director and CEO, Daniel Hally, Director, Secretary, Treasurer and Vice-President of Finance.</u>

- B. <u>Legal/Disciplinary History</u>. Please identify whether any of the foregoing persons have, in the last five years, been the subject of:
 - A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses);

None

 The entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities, or banking activities;

None

3. A finding or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, or a state securities regulator of a violation of federal or state securities or commodities law, which finding or judgment has not been reversed, suspended, or vacated; or

None

4. The entry of an order by a self-regulatory organization that permanently or temporarily barred suspended or otherwise limited such person's involvement in any type of business or securities activities.

<u>None</u>

C. <u>Beneficial Shareholders</u>. Provide a list of the name, address and shareholdings or the percentage of shares owned by all persons beneficially owning more than ten percent (10%) of any class of the issuer's equity securities. If any of the beneficial shareholders are corporate shareholders, provide the name and address of the person(s) owning or controlling such corporate shareholders and the resident agents of the corporate shareholders.

CEDE & Co Depository Trust Company

9) Third Party Providers

Please provide the name, address, telephone number, and email address of each of the following outside providers that advise your company on matters relating to operations, business development and disclosure:

Legal Counsel

Name: <u>Jonathan Hally</u> Firm: <u>Clark & Feeney</u>

Address 1: <u>1229 Main Street #106</u> Address 2: <u>Lewiston, Idaho 83501</u>

Phone: <u>208-743-9516</u>

Email: jhally@clarkandfeeney.com

Accountant or Auditor

Name: Wm. Thomas Baker, P.A.

Firm:

Address 1: <u>8245 Cornerstone</u> Address 2: <u>Hayden, ID 83835</u>

Phone: 208-762-9737

Email: tom@tombakercpa.com

Legal Counsel

Name: Morgan E. Petitti, Esq.

Firm: Petitti Law

Address 1:114 Barrington Town Square, Suite 159

Address 2: Aurora, Ohio 44202

Phone: 330-697-8548

Email: PetittiLaw@gmail.com

Other Advisor: Any other advisor(s) that assisted, advised, prepared or provided information with respect to this disclosure statement.

Name: Firm: Address 1: Address 2: Phone: Email:

10) Issuer Certification

The issuer shall include certifications by the chief executive officer and chief financial officer of the issuer (or any other persons with different titles, but having the same responsibilities).

The certifications shall follow the format below:

- I, Gregg Linder certify that:
 - 1. I have reviewed this quarterly disclosure statement of Sidney Resources Corporation;
 - 2. Based on my knowledge, this disclosure statement 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 disclosure statement; and
 - 3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

October 5, 2014 [Date]

Gregg Lindner [CEO's Signature]

<u>Daniel S. Hally</u> [CFO's Signature] (Digital Signatures should appear as "/s/ [OFFICER NAME]")

<u>Treasurer/Secretary/Vice President of Finance</u> [Title]