Merger Mines Corporation

Financial Statements (Unaudited)

For the Three Months Ending March 31, 2015

Notice

The accompanying unaudited financial statements of Merger Mines Corporation, for the three months ending March 31, 2015, have been prepared by management and approved by the Board of Directors of the Company.

These financial statements have not been reviewed or audited by external accountants.

/s/ Scott Beggs

Scott Beggs

Controller

Merger Mines Corporation

Index to Financial Statements

Balance Sheet

As of March 31, 2015 and March 31, 2014

Statement of Operations for the:

Three Months Ending March 31, 2015 and March 31, 2014

Statement of Cash Flows for the:

Three Months Ending March 31, 2015 and March 31, 2014

Notes to the Financial Statements

Merger Mines Corporation
Comparative Balance Sheet
As of March 31, 2015 and December 31, 2014

	March 31, 2015	March 31, 2014
Assets		
Current Assets		
Cash and Cash Equivalents	39,680	20,590
Accounts Receivable	0	0
Total Current Assets	39,680	20,590
Fixed Assets		
Depreciable Assets	0	751,649
Accumulated Depreciation	0	(319,739)
Land	0	99,398
Net Fixed Assets	0	531,308
Other Assets		
Mining Claims	0	76,808
Investments	170,074	186,746
Notes Receivable	965,160	482,329
Total Other Assets	1,135,234	745,883
Total Assets	1,174,914	1,297,781
Liabilities and Equity		
Current Liabilities		
Accounts Payable	2,660	759
Security Deposits	0	1,780
Total Current Liabilities	2,660	2,539
Long Term Liabilities		
Stock Split Payable	15,263	
Total Liabilities	17,923	2,539
Equity		
Common Stock	358	390,000
3,900,000 shares authorized and 3,900,000 shares issued		
Additional Paid in Capital	1,272,507	1,015,005
Retained Earnings	184,831	48,052
Other Comprehensive Income	(300,705)	(68,398)
Treasury Stock	0	(89,417)
Total Equity	1,156,991	1,295,242
Total Liabilities and Equity	1,174,914	1,297,781

Merger Mines Corporation
Comparative Income Statement
For the Three Months Ended March 31, 2015 and December 31, 2014

	March 31, 2015	March 31, 2014
Gross Income		
Rents	300	9,590
Interest/Dividends	4,632	4,974
Total Income	4,932	14,564
Operating Expenses		
Professional Fees	3,620	9,123
Taxes	7	31
Property Related Expenses	2,470	8,298
Fees - Listing, Claim, Etc	0	0
Depreciation	0	4,600
Administrative Expenses	25,889	5,749
Total Operating Expenses	31,986	27,801
Net Profit (Loss) from operations	(27,054)	(13,237)
Non-Operating		
Misc Income	74	184
Realized Gain (Loss)	317,719	634
Net Non-Operating Profit (Loss)	317,793	818
Total Net Profit (Loss)	290,739	(12,419)

Merger Mines Corporation
Statement of Cash Flows
For the Three Months Ended March 31, 2015 and December 31, 2014

	March 31, 2015	March 31, 2014
Cash - Start of Period	4,140	27,232
Operating Activities		
Gross Receipts	374	9,774
Operating Expenses	(32,908)	(23,201)
Net Cash from Operations	(32,534)	(13,427)
Investing Activities		
Interest/Dividend Income	4,632	4,974
Net Cash Received/Advanced on Notes	1,689	(3,587)
Net Cash Securities Buy/Sell	46,182	5,398
Net Cash on Sale of Assets	15,571	0
Net Cash from Investing	68,074	6,785
Cash - End of Period	39,680	20,590

Merger Mines Corporation

Notes to unaudited Financial Statements

March 31, 2015

NOTE 1: DESCRIPTION OF BUSINESS AND BASIS OF PRESENTATION

Description of Business:

Merger Mines Corporation ("the Company" or "Merger") was chartered in 1929 in the State of Arizona, then incorporated under the laws of the State of Arizona on February 17, 1938. The company is primarily engaged in the acquisition, exploration and development of mineral properties. To date the company has not earned significant revenues from mining operations and is considered to be an exploration stage company whose activities have been limited to property acquisition.

In addition to mining operations, the company owned commercial real estate. This commercial real estate generated rental income. All commercial rental real estate has been sold by the company.

The Company's year-end is December 31.

Basis of Presentation:

The foregoing unaudited interim financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America for interim financial information. Accordingly, these financial statements do not include all of the disclosures required by accounting principles generally accepted in the United States of America for complete financial statements.

The preparation of Financial Statements requires management to make estimates and assumptions that affect the reported amounts of revenues, expenses, assets, liabilities and the disclosure of contingent liabilities at the date of the Financial Statements. If in the future such estimates and assumptions, which are based on management's best judgment at the date of the Financial Statement, deviate from the actual circumstances, the original estimates and assumptions will be modified as appropriate in the period in which the circumstances change.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies is presented to assist in understanding the financial statements. The financial statements and notes are representations of the Company's management, which is responsible for their integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements.

Fair Value Measurements

Topic 820 in the Accounting Standards Codification (ASC 820) defines fair value, establishes a framework for measuring fair value in generally accepted accounting principles and expands disclosures about fair value measurements. ASC 820 applies whenever other standards require (or permit) assets or liabilities to be measured at fair value but does not expand the use of fair value in any new circumstances. In this standard, the FASB clarifies the principle that fair value should be based on the assumptions market participants would use when pricing the asset or liability. In support of this principle, ASC 820 establishes a fair value hierarchy that prioritizes the information used to develop those assumptions. The fair value hierarchy is as follows:

- Level 1 inputs — Unadjusted quoted process in active markets for identical assets or liabilities that the entity has the ability to access at the measurement date.

- Level 2 inputs — Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly. These might include quoted prices for similar assets and liabilities in active markets, and inputs other than quoted prices that are observable for the asset or liability, such as interest rates and yield curves that are observable at commonly quoted intervals.

- Level 3 inputs — Unobservable inputs for determining the fair values of assets or liabilities that reflect an entity's own assumptions about the assumptions that market participants would use in pricing the assets or liabilities.

Investments in available-for-sale securities are reported at fair value utilizing Level 1 inputs. For these investments, the Company obtains fair value from active markets.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities known to exist as of the date the financial statements are published, and the reported amounts of revenues and expenses during the reporting period. Uncertainties with respect to such estimates and assumptions are inherent in the preparation of the Company's financial statements; accordingly, it is possible that the actual results could differ from these estimates and assumptions, which could have a material effect on the reported amounts of Merger's financial position and results of operations.

Cash and Cash Equivalents

Cash and cash equivalents consist of commercial accounts and interest bearing bank deposits with remaining maturities of 90 days or less. As of March 31, 2015, the Company's cash and cash equivalents consist of $39,680 in cash.

NOTE 3: INVESTMENTS

The Company has invested in various privately and publicly held companies. At this time, the Company holds securities classified as available for sale. Amounts are reported at fair value as determined by quoted market prices, with unrealized gains and losses excluded from earnings and reported separately as a component of stockholders' equity. The cost of securities sold is based on the specific identification method.

Unrealized gains and losses are recorded on the statements of operations as other comprehensive income (loss) and on the balance sheet as other accumulated comprehensive income.

The following summarizes the investments at March 31, 2015:

	Stock			Market
Description of Security	Symbol	Quantity	Cost	Value
Gold Crest Mines	GCMN	100,000	1,000	3,000
Shoshone Silver/Gold Mining	SHSH	6,398,638	441,032	127,973
Gold Finders Exploration	SNSFF	1,000	1,727	28
First Trust Consumer Staples	FXG	530	13,043	23,654
CHS Inc	CHSCO	400	10,007	11,420
Other			4,000	4,000
Total			470,809	170,075

NOTE 4: MINING AND MINERAL PROPERTIES

The company currently has interest in approximately 600 acres of unpatented mining properties. Prior to the three months ending March 31, 2015, the company had an interest in a patented mining claim as described below.

Patented Mining Claims:

This mineral property consists of 7 patented lode mining claims and 2 patented placer claims consisting of 193.2 acres in the Coeur d'Alene Mining District in Shoshone County, Idaho. This property was acquired when the company was organized by the merger of Aetna Mining Company and Bear Top Lead Mines, Inc. During the three months ending March 31, 2015, the company sold this patented mining claim in exchange for cash and a note receivable.

Unpatented Mining Claims:

Shoshone County – the company controls approximately 40 acres constituting 2 claims, the annual Bureau of Land Management fees are $ 280 which the company expenses each year.

Kootenai County – the company controls approximately 60 acres constituting 3 claims, the annual Bureau of Land Management fees are $ 420 which the company expenses each year.

Boundary County – the company controls approximately 500 acres constituting 25 claims, the annual Bureau of Land Management fees are $ 3,500 which the company expenses each year.

NOTE 5: FIXED ASSETS

During the quarter ended December 31, 2014, the company entered into an agreement to transfer its real property located in Coeur d'Alene, Idaho and its personal property at that location in exchange for 5,146,638 shares of SHSH stock.

During the quarter ended September 30, 2014, the company sold its real property located in Wallace, Idaho in exchange for cash and note receivable.

During the quarter ended September 30, 2014, the company reviewed its personal property fixed assets. Based upon this review it was determined that multiple assets had been abandoned/disposed of/scrapped for junk over the years. Thus, the fixed asset account and the accumulated depreciation were over stated. All of the assets adjusted were fully depreciated, thus, there is no change in fixed assets net of depreciation.

NOTE 6: COMMON STOCK

The Company is authorized to issue 3,900,000 shares of $0.10 par value common stock. All shares have equal voting rights, are non-assessable and have one vote per share. Voting rights are not cumulative and, therefore, the holders of more than 50% of the common stock could, if they choose to do so, elect all of the directors of the Company. See Note 7 concerning reverse stock split. The company has issued 3,588 shares.

NOTE 7: REVERSE STOCK SPLIT

During the quarter ending September 30, 2014, The Company performed a reverse stock split of 1,000 existing common shares receiving 1 new common share (1,000:1). Fractional shares were paid cash. Based upon the reverse stock split, common stock and additional paid in capital were adjusted.

NOTE 8: TREASURY STOCK

The Company held -0- and 724,302 shares of treasury stock at March 31, 2015 and March 31, 2014, respectively. After the reverse stock split 724 shares were issued, and the fractional shares were cancelled.

NOTE 9: COMMITMENTS AND CONTIGENCIES

From time to time, the Company may be exposed to claims and legal actions in the normal course of business, some of which may be initiated by the Company. As of March 31, 2015 no material commitments or contingencies were outstanding.