LANDSTAR DEVELOPMENT GROUP, INC

OTC Pink Basic Disclosure Guidelines

As of August 31, 2015

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

Sterling Oil and Gas Company, name changed on February 21, 2014 to LANDSTAR DEVELOPMENT GROUP, INC, name changed on November 9, 2015 to SOLAR INTEGRATED ROOFING CORPORATION.

Address of the issuer's principal executive offices

Company Headquarters
65861 Pierson Ave. # D Desert Hot Springs CA 92240 (760) 251 5555
rmelland1234@gmail.com
Website: www.landstardevelopmentgroup.com
IR Contact
None

2) Security Information

Trading symbol LSDC changed to SIRC effective 11/20/2015

	At 8/31/2015	At 8/31/2014
Class of Stock:	Common stock	Common Stock
Shares Authorized:	750,000,000	750,000,000
Shares Outstanding:	111,197,551	35,925,000
Public Float:	10,310,176	5,287,829
Shareholders of Record:	55	55
CUSIP Identifier:	51509w108	51509w108
Par Value:	.00001	.00001

Class of Stock:	Preferred Stock – Class A
Shares Authorized:	5,000,000
Shares Outstanding:	5,000,000
Public Float:	0
Shareholders of Record:	1
CUSIP Identifier:	N/A
Par Value:	.00001

Class of Stock:	Preferred Stock – Class B
Shares Authorized:	20,000,000
Shares Outstanding:	0
Public Float:	0
Shareholders of Record:	0
CUSIP Identifier:	N/A

Transfer Agent

Pacific Stock Transfer 6725 Via Austin Pkwy #300, Las Vegas, NV, 89119 Phone: (702) 361-3033
The Transfer Agent is registered under the Exchange Act and regulated by the SEC. There are no restrictions on the transfer of security.
There are no trading suspension orders issued by the SEC in the past 12 months. The board has approved a 30 -1 reverse stock split effective November 12, 2015.
Other than the reverse stock split of 30:1, there is no stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization either currently anticipated or that occurred within the past 12 months:

4) **Issuance History**

On February 3, 2014, the Company issued 666,667 restricted shares of its Common stock to RGS Resources, LLC for consulting services at a cost of $0.005 per share.
On February 21, 2014, the Company issued 5,000,000 shares of its Preferred A voting stock to RSG Resources, LLC for consulting services at a cost of $0.00001 per share.
On April 21, 2014, the Company issued 100,000,000 restricted shares of its Common stock for 3 years of services, at a cost of $0.0022 per share, to the following: Shinsuke Nakashima, 20,000,000; Walter Luce, 30,000,000; Richard Melland, 20,000,000; 0 Sales, Inc., 30,000,000.
The certificates evidence 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 as follows:

Part C

Business Information Item 8

The nature of the issuer's business.

The Company is in the exploration stage in accordance with FASB Accounting Standard Codification ("ASC") 915, Development Stage Entities. The Company has been in the exploration stage since inception and has yet to enter revenue-producing operations. Activities since its inception have primarily involved organization and development of the Company

B. Business of Issuer .Plan of Operations

For the fiscal year ending February 28, 2015, the Company's plan of operation is to evaluate new projects that are available to the Company and evaluate utilization of the Company's existing resources. The Company presently has invested in various land development projects in the Coachella Valley in California. Our ability to develop our acreage or to acquire other acreage for development and to maintain existing acreage depends upon our ability to raise additional capital through equity fundraising and/or borrowing. Depending upon available funds, we may conduct our own field tests or exploration on one or more of our properties in California to determine the appropriate structure for possible development. We are in development stage operations and have not generated any revenues from current operations. We cannot guarantee we will be successful in our business operations. Our business is subject to risks inherent in the establishment of a new business enterprise, including limited capital resources, the current lack of production, and possible cost overruns due to price and cost increases in services and operations. Further, we have no assurance that future financing will be available to us on acceptable terms to enable us to develop the business of the Company. If financing is not available on satisfactory terms, we may be unable to continue, develop or expand our operations. Equity financing could result in additional dilution to existing shareholders.

On May 25, 2011. The Company filed a form 15 terminating its obligation to file 1934 Act reports. No reports were filed for 2011 management did not open an account with OTC markets to post the financial reports and disclosure statements.

For 2013 the company had a net loss of $64,500 of which $12,600 was direct cost on the lease and the balance was personnel costs and office and other office costs. For 2014 the company had a net loss of $164,500 of which $100,000 was paid in stock of the company and the balance was expenses on the leases and other costs. For 2015 the company had a net loss of $242,373 of which $228,497 were personnel expenses the balance of the expenses were administrative and professional fees. For the six months ended August 31, 2015 the company had a net loss of $14,348 with the balance of the expenses administrative and professional fees.

The name of the company was changed to LANDSTAR DEVELOPMENT GROUP, INC on February 21, 2014. This is to reflect the new direction of the company with is real estate development. On November 9, 2015 the board approved a name change to SOLAR INTEGRATED ROOFING CORPORATION.

Landstar through Mayer Luce has spent over $100,000 on a 161 acre project in the Coachella Valley for the beginning of entitlements in November 2013.

Landstar has put up $40,000 through a partnership to acquire a percentage of Hawk’s Landing Village. A 114 lot gated project. Started 1/1/14

Landstar has been negotiating a 250 space senior housing project in Desert Hot Springs for over a year. Started 1/1/14

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

A. a description of the issuer's business operations;

The Company will acquire real estate and plans to develop residential and commercial properties to be utilized as assisted senior, 55 and over, living facilities.

B. Date and State (or Jurisdiction) of Incorporation:
May 1, 2007

C. the issuer's primary and secondary SIC
Codes; 0001402273

D. the issuer's fiscal year end
date; February 28

E. principal products or services, and their markets;
real estate development

7) Describe the Issuer's Facilities

The Company shares office space with a real estate development company at 65861 Pierson Ave. # D, Desert Hot Springs, CA, 92240. At this time the Company does not own any facilities.

8) Officers, Directors, and Control Persons

A. Names of Officers, Directors, and Control Persons.
Richard Melland, President, Director, Secretary as of June 1,2014
Shinsuke Nakashima Sales, Inc. as of May 31, 2014.

Richard G Stifel Director and CEO until May 31, 2014

B. Legal/Disciplinary History. 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);

No

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;

No

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

No

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.

No

C. Beneficial Shareholders.

Walter Luce
65861 Pierson Blvd. #5 Desert Hot Springs, CA 92240
30,000,000 or 29.6% of outstanding common shares

o Sales, Inc. - Mark Williams 65861 Pierson Blvd. #5 Desert Hot Springs, CA 92240 30,000,000 or 29.6% of outstanding common shares

Richard Melland
65861 Pierson Blvd. #5 Desert Hot Springs, CA 92240
20,000,000 or 19.8% of outstanding common shares

Shinsuke Nakashima
65861 Pierson Blvd. #5 Desert Hot Springs, CA 92240
20,000,000 or 19.8% of outstanding common shares

9) Third Party Providers

Legal Counsel
Name: The Bunker Law Group, LLC
Benjamin L. Bunker, Esq.
Email: benbunker@bunkerlawgroup.com

Accountant or Auditor
Name: James DiPrima
Address: 2211 South 64th Plaza #331 Omaha, NE 68106
Phone: (402) 960-6110
Email: jim.diprima@gmail.com

Investor Relations Consultant none

Other Advisor:

10) Issuer Certification

I, Richard Melland CEO certify that:

I have reviewed this quarterly disclosure statement of **Landstar Development Group, Inc.**
Formerly Sterling Oil & Gas Company

1. Based on my knowledge, this disclosure statement does not contain any untrue statements 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
2. Based on my knowledge, the financial statements, and other financial informant 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 and of, and for, the periods presented in this disclosure statement.

Date: December 16, 2015

Richard Melland____________/s/

Richard Melland, CEO

Landstar Development Group, Inc. Formerly Sterling Oil & Gas Company
FINANCIAL STATEMENTS
August 31, 2015
(Unaudited)

Landstar Development Group, Inc. Formerly Sterling Oil & Gas Company
BALANCE SHEETS
AS OF AUGUST 31, 2015 AND AUGUST 31, 2014
(UNAUDITED)

		2015		2014
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	$	1,676	$	-
TOTAL CURRENT ASSETS		1,676		-
OTHER ASSETS				
Investment in Development projects		319,181		546,798
TOTAL ASSETS		320,857		546,798
LIABILITIES				
CURRENT LIABILITIES				
Accounts Payable		-		-
Accrued Interest Payable		2,589		-
Accrued Salaries		-		-
Notes Payable (Note 3)		158,593		357,017
TOTAL CURRENT LIABILITIES		161,182		357,017
TOTAL LIABILITIES		161,182		357,017
STOCKHOLDERS' EQUITY (DEFICIT)				
Preferred A Stock $.00001 par value 5,000,000 Authorized, 5,000,000 issued at August 31, 2015		50		50
Common Stock, $.00001 par value 750,000,000 Authorized 111,197,551and 35,925,000 Issued and Outstanding at August 31, 2015 and August 31, 2014 respectively		1,062		1,062
Additional paid-in-capital		2,543,864		2,536,319
Accumulated deficits		(2,385,301)		(2,314,878)
TOTAL STOCKHOLDERS' EQUITY (DEFICIT)		159,675		189,835
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)		320,857		546,798

-

See accompanying notes to financial statements

Landstar Development Group, Inc. Formerly Sterling Oil & Gas Company
STATEMENTS OF OPERATIONS
FOR THE SIX MONTHS ENDING AUGUST 31, 2015 AND 2 0 1 4
(UNAUDITED)

	2015	2014
REVENUES		
Sales	$ -	$ -
TOTAL REVENUES	-	-
OPERATING EXPENSES		
Personnel Costs	-	218,597
Professional Fees	4,850	28,801
Marketing expenses	3,250	4,500
General & administrative expenses	6,248	16,962
TOTAL OPERATING EXPENSES	14,348	268,860
Net operating loss	(14,348)	(268,860)
OTHER INCOME (EXPENSE)		
Finance and interest fees	-	-
Net Loss	(14,348)	(268,860)
Net loss per common share basic	.0001	.0075
Weighted average number of Common Stock	111,197,551	35,925,000

See accompanying notes to financial statements

Landstar Development Group, Inc. Formerly Sterling Oil & Gas Company

STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED AUGUST 31, 2015 AND 2014
(UNAUDITED)

		2015		2014
CASH FLOWS FROM OPERATING ACTIVITIES				
Net Income / (Loss)	$	(14,348)	$	(236,088)
Adjustments to reconcile net income to net cash provided By operating activities				
Common Stock issues for Services		-		179,000
Changes in operating assets and liabilities:				
Increase/ (decrease) in accounts payable		-		-
Increase/ (decrease) in accrued salaries		-		-
Increase/ (decrease) in accrued interest payable		-		-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		(14,348)		(57,088)
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment in Development Projects		250,000		(5,000)
Net cash provided (used) by investing activities		250,000		-
CASH FLOWS FROM FINANCING ACTIVITIES				
Increase/(Decrease) in Notes Payable		(224,426)		31,600
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES		(224,426)		31,600
NET INCREASE (DECREASE) IN CASH		1,226		(20,488)
CASH AND EQUIVALENTS, BEGINNING OF PERIOD		**450**		20,488
CASH AND EQUIVALENTS, END OF PERIOD	$	1,676	$	-

See accompanying notes to financial statements

Landstar Development Group, Inc. Formerly Sterling Oil & Gas Company
STATEMENT OF STOCKHOLDERS' EQUITY/ (DEFICIT)
AS OF August 31, 2015

	PREFERRED SHARES	VALUE	COMMON STOCK SHARES	COMMON STOCK VALUE	ADDITIONAL PAID IN CAPITAL	ACCUMULATED EQUITY (DEFICIT)	TOTAL SHAREHOLDERS EQUITY (DEFICIT)
BALANCE FEBRUARY 28, 2012			15,925,000	$159	$2,284,932	$(2,007,651)	$277,440
NET LOSS FEBRUARY 28, 2013						$(64,500)	$(64,500)
BALANCE FEBRUARY 28,, 2013			15,925,000	$159	$2,284,932	$(2,072,151)	$212,940
NET LOSS FEBRUARY 28,2014						$(164,500)	$(164,500)
BALANCE FEBRUARY 28,2014			15,925,000	$159	$2,384,682	$(2,236,651)	$148,440
REVERSE SPLIT COMMON STOCK			(15,394,116)	($154)	$154		
ISSUANCE OF RESTRICTED SHARES FOR SERVICES			666,667	$7	($7)		
ISSUANCE OF RESTRICTED SHARES FOR CAPITAL			110,000,000	$1,050	249,085		249,885
ISSUANCE OF PREFERRED SHARES FOR COMPENSATION	5,000,000	50			(50)		
NET LOSS FEBRUARY 28, 2015						(244,962)	(244,962)
BALANCE FEBRUARY 28,2015	5,000,000	50	111,197,551	$1,062	$2,633,864	$(2,481,613)	153,363
PRIOR PERIOD ADJUSTMENT FOR EXPENSES					(90,000)	113,249	23,249
NET LOSS AUGUST 31, 2015						(14,348)	(14,348)
BALANCE AUGUST 31, 2015	5,000,000	$50	111,197,551	$1,062	$2,543,864	$(2,378,795)	$159,675

See accompanying notes to financial statements

LANDSTAR DEVELOPMENT GROUP, INC.
NOTES TO THE FINANCIAL STATEMENTS
August 31, 2015 and 2014
(Unaudited)

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

A. ORGANIZATION AND OPERATIONS

Landstar Development Group, Inc. (the "Company") was incorporated under the laws of the State of Nevada on May 1, 2007 as Sterling Oil & Gas Company. The name was changed on February 21, 2014. The Company will acquire real estate and plans to develop residential and commercial properties to be utilized as assisted senior, 55 and over, livingfacilities.

B. BASIS OF ACCOUNTING

The Company utilizes the accrual method of accounting, whereby revenue is recognized when earned and expenses when incurred. The financial statements have been prepared in accordance with generally accepted accounting principles for interim financial information. As such, the financial statements do not include all of the information and footnotes required by generally accepted accounting principles for complete financial statements. In the opinion of management, all adjustments considered necessary for a fair presentation have been included and these adjustments are of a normal recurring nature.

C. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

E. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand; cash in banks and any highly liquid investments with maturity of three months or less at the time of purchase. The Company maintains cash and cash equivalent balances at several financial institutions, which are insured by the Federal Deposit Insurance Corporation up to $250,000. As of August 31, 2015 and August 31, 2014 no amounts were in excess of the federally insured program

F. COMPUTATION OF EARNINGS PER SHARE

Net income per share is computed by dividing the net income by the weighted average number of common shares outstanding during the period. Due to the net loss, the options and stock conversion of debt are not used in the calculation of earnings per share because the stock conversions and options are considered to be antidilutive.

G. INCOME TAXES

The Company accounts for income taxes under the asset and liability method. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax basis and operating loss and tax credit carry forwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date.

The Company's management has reviewed the Company's tax positions and determined there were no outstanding, or retroactive tax positions with less than a 50% likelihood of being sustained upon examination by the taxing authorities, therefore the implementation of this standard has not had a material effect on the Company.

H. REVENUE RECOGNITION

Although the Company will derive revenue from several sources, the current revenue is provided from consulting services. The Company will recognize revenue once pervasive evidence that an agreement exists; the product or service has been rendered; the fee is fixed and determinable based on the completion of stated terms and conditions; and collection of the amount due is reasonably assured. The Company did not recognize any revenues from May 1, 2007 (inception) through August 31, 2015 but has commenced its consulting service.

The Company must meet all of the following four criteria in order to recognize revenue:

1. Persuasive evidence of arrangement exists
2. Delivery has occurred
3. The sales price is fixed or determinable
4. Collection is reasonably assured

I. FAIR VALUE MEASUREMENT

The Company determines the fair value of a financial instrument as the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced sale or liquidation. The carrying amounts reported in the balance sheet for cash, accounts receivable, inventory, accounts payable and accrued expenses, and loans payable approximate their fair market value based on the short-term maturity of these instruments.

Fair value measurements are determined based on the assumptions that market participants would use in pricing an asset or liability. US GAAP establishes a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. The established fair value hierarchy prioritizes the use of inputs used in valuation methodologies into the following three levels:

- Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets. A quoted price in an active market provides the most reliable evidence of fair value and must be used to measure fair value whenever available.

- Level 2: Significant other observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.

- Level 3: Significant unobservable inputs that reflect a reporting entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability. For example, level 3 inputs would relate to forecasts of future earnings and cash flows used in a discounted future cash flows method.

J. STOCK-BASED COMPENSATION

The Company measures and recognizes compensation expense for all share-based payment awards made to employees, consultants and directors including employee stock options based on estimated fair values. Stock-based compensation expense recognized for the years ended February 28, 2015 and 2014 was $0 and $0 respectively. Stock-based compensation expense recognized during the period is based on the value of the portion of share-based payment awards that vest during the period.

K. SALES AND ADVERTISING

The costs of sales and advertising are expensed as incurred. Sales and advertising expense was $3,250 and $4,500 for the six months ended August 31, 2015 and 2014, respectively.

L. NEW ACCOUNTING PRONOUNCEMENTS

The Company reviews new accounting standards as issued. No new standards had any material effect on these financial statements. The accounting pronouncements issued subsequent to the date of these financial statements that were considered significant by management were evaluated for the potential effect on these consolidated financial statements. Management does not believe any of the subsequent pronouncements will have a material effect on these consolidated financial statements as presented and does not anticipate the need for any future restatement of these consolidated financial statements because of the retro-active application of any accounting pronouncements issued subsequent to August 31, 2015 through the date these financial statements were issued.

M. FURNITURE AND EQUIPMENT

Furniture and equipment are recorded at costs and consists of furniture and fixtures, computers and office equipment. We compute depreciation using the straight-line method over the estimated useful lives of the assets. Expenditures for major betterments and additions are charged to the property accounts, while replacements, maintenance, and repairs that do not improve or extend the lives of the respective assets are charged to expense.

N. INTELLECTUAL PROPERTY

Intangible assets (intellectual property) are recorded at cost and are amortized over the estimated useful life of the asset. Management evaluates the fair market value to determine if the asset should be impaired at the end of each year.

O. IMPAIRMENT OF LONG-LIVED ASSETS

The Company tests long-lived assets or asset groups for recoverability when events or changes in circumstances indicate that their carrying amount August not be recoverable. Circumstances which could trigger a review include, but are not limited to: significant decreases in the market price of the asset; significant adverse changes in the business climate or legal factors; accumulation of costs significantly in excess of the amount originally expected for the acquisition or construction of the asset; current period cash flow or operating losses combined with a history of losses or a forecast of continuing losses associated with the use of the asset; and current expectation that the asset will more likely than not be sold or disposed significantly before the end of its estimated useful life. Recoverability is assessed based on the carrying amount of the asset and its fair value which is generally determined based on the sum of the undiscounted cash flows expected to result from the use and the eventual

disposal of the asset, as well as specific appraisal in certain instances.
An impairment loss is recognized when the carrying amount is not recoverable and exceeds fair value.

NOTE 2 - GOING CONCERN AND LIQUIDITY CONSIDERATIONS

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates the realization of assets and the liquidation of liabilities in the normal course of business. At August 31, 2015, the Company had a loss from operations, for the six months ended, of $14,348 an accumulated deficit of $2,385,31 and negative working capital of $159,675 The Company has not yet established an ongoing source of revenues sufficient to cover its operating costs and allow it to continue as a going concern.

The Company depends upon capital to be derived from future financing activities such as subsequent offerings of its common stock or debt financing in order to operate and grow the business. There can be no assurance that the Company will be successful in raising such capital. The key factors that are not within the Company's control and

that may have a direct bearing on operating results include, but are not limited to, acceptance of the Company's business plan, the ability to raise capital in the future, the ability to expand its customer base, and the ability to hire key employees to provide services. There may be other risks and circumstances that management may be unable to predict.

The financial statements do not include any adjustments to reflect the possible future effects on the recoverability and classification of assets or the amounts and classification of liabilities that may result from the possible inability of the Company to continue as a going concern.

NOTE 3 –NOTES AND OTHER LOANS PAYABLE

On October 15, 2014 the company agreed to pay Large Investment Group $11,108 in the form of a convertible promissory note with a term of one year at 3 % interest compounded annually. Beginning in 2014 the Company entered into a series of Notes with Eco Investment that total $142,361. They are demand notes carrying a 3% per annum interest rate:
The following schedule is Notes Payable at August 31, 2015 and August 31, 2014:

Description	(Unaudited) August 31, 2015	(Unaudited) August 31, 2014
Convertible note payable, due October 15, 2015; interest at 3%	$ 11,108	$ -
Convertible notes payable due with various due dates interest at 3%	147,485	59,463
Total notes payable	$ 158,593	$ 59,463

None of the above loans are in default.

The Company evaluated the terms of the notes in accordance with ASC Topic No. 815 - 40, *Derivatives and Hedging - Contracts in Entity's Own Stock* and determined that the underlying common stock is indexed to the Company's common stock. The Company determined that the conversion features do not yet meet the definition of a liability and therefore bifurcated the conversion feature and accounted for it as a separate derivative liability. The Company evaluated the conversion feature for a beneficial conversion feature.

NOTE 4 –STOCKHOLDERS' EQUIY/(DEFICIT)

AUTHORIZED SHARES & TYPES

The Company has authorized 5,000,000 shares of preferred A stock at a par value of $0.00001 at August 31, 2015. The Company has authorized 20,000,000 shares of preferred B stock at a par value of $0.00001 at August 31, 2015. The Company has authorized 750,000,000 shares of common stock at a par value of $0.00001 at August 31, 2015.

The Company relies on capital raised through loans, private placement memorandums to assist in the funding of operations.

NOTE 5 – INCOME TAXES

Deferred tax assets arising as a result of net operation loss carry forwards have been offset completely by a valuation allowance due to the uncertainty of their utilization in future periods.

Based on its evaluation, the Company has concluded that there are no significant uncertain tax positions requiring recognition in its financial statements. The Company's evaluation was performed for the tax years ended February 28, 2015 and 2014 for U.S. Federal Income Tax and for the State of Nevada.

The Company has net operating loss carry forwards in the amount of approximately $2,378,795 that will expire beginning in 2024. The deferred tax assets including the net operating loss carry forward tax benefit of $2,378,795 total $761,214 which is offset by a valuation allowance. The other deferred tax assets include accrued officer compensation, stock based compensation, and amortization.

The Company follows the provisions of uncertain tax positions. The Company recognized approximately no increase in the liability for unrecognized tax benefits.

The Company has no tax position at February 28, 2015 for which the ultimate deductibility is highly certain but for which there is uncertainty about the timing of such deductibility.

The Company recognizes interest accrued related to unrecognized tax benefits in interest expense and penalties in operating expenses. No such interest or penalties were recognized during the periods presented. The Company had no accruals for interest and penalties at May 31, 2015. The open tax years are from 2009 through 2015.

NOTE 6 – RELATED PARTY TRANSACTIONS

During the six months ended August 31, 2015 and 2014, there were no related party transactions.

NOTE 7 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through the dates the financial statements were issued. The Company has determined to move in a different direction following assurances that it's various development projects will require significantly more capital and a greater investment of time to achieve it's goals. The Company is exploring the acquisition of existing revenue generating enterprises, through a change in management, as well as the name and symbol of the Company. During the quarter ended August 31, 2015 the Company has decided to eliminate the Hawk's Landing Village project. Correspondingly, the office in Desert Hot Springs, CA is closing and the CEO has resigned. The Company's board has approved a name change and has filed for a new trading symbol. The board has approved a 30 -1 reverse stock split effective November 12, 2015.