Annual Report

for

CHOOSE RAIN, INC.

f/k/a RESOLVE STAFFING, INC.

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2014

(UNAUDITED)

CHOOSE RAIN, INC.

f/k/a RESOLVE STAFFING, INC.

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2014

(UNAUDITED)

Index to Unaudited Financial Statements

CHOOSE RAIN, INC.

Balance Sheet
As of December 31, 2014
(Unaudited)

ASSETS

		December 31
CURRENT ASSETS		
Cash and cash equivalents	$	23
Inventory		8,653
Note receivable		15,433
Note receivable - related party		20,894
Debt Discount		25,312
Other Current Assets		118,530
TOTAL CURRENT ASSETS		188,845
PROPERTY & EQUIPMENT		
Equipment		48,586
Accumulated Depreciation		(13,441)
NET PROPERTY AND EQUIPMENT		35,145
OTHER ASSETS		
Other Assets		2,976
TOTAL OTHER ASSETS		2,976
TOTAL ASSETS	$	226,966
KHOLDERS' (DEFICIT) / EQUITY		
CURRENT LIABILITIES		
Accounts Payable	$	33,494
Due to Employees		35,138
Convertible notes payable - current portion		126,587
Derivative Liability		50,996
Other Current Liabilities		5,000
TOTAL CURRENT LIABILITIES		251,216
LONG-TERM LIABILITIES		
Convertible notes payable		25,444
TOTAL LONG-TERM LIABILITIES		25,444
TOTAL LIABILITIES		276,660
STOCKHOLDERS' (DEFICIT) / EQUITY		
Preferred stock, $0.001 par value, 200,000 authorized, none outstanding as of December 31, 2014		-
Common stock, $0.001 par value, 500,000,000 shares authorized, 379,148,313 shares issued and outstanding as of December 31, 2014		379,148
Additional paid in captial		(529,776)
Retained earnings (deficit)		100,934
TOTAL STOCKHOLDERS' (DEFICIT) / EQUITY		(49,694)
TOTAL LIABILITIES AND STOCKHOLDERS' (DEFICIT) / EQUITY	$	226,966

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

CHOOSE RAIN, INC.

Statement of Operations
For the Year Ended December 31, 2014
(Unaudited)

	Year Ended December 31, 2014
Revenues	
Sales	4,254
Cost of sales	3,235
Gross profit	1,019
Operating expenses	
Selling, general and administrative expenses	515,407
Total Operating Expenses	515,407
Income (loss) from operation	(514,388)
Other income (expenses)	
Amortization of Debt Discount	(11,188)
Loss on Derivative	(14,496)
Gain on debt forgiveness and settlement	984,365
Interest expense	(24,455)
Total other (expenses)	934,226
Income (loss) before income taxes	419,839
Income taxes	-
Net income (loss)	$ 419,839
Earnings per common share	
Basic	$ 0.0013
Dilutive	$ 0.0013
Weighted average common shares outstanding	
Basic	317,570,298
Dilutive	328,917,901

** Less than $.01

The accompanying notes are an integral part of the financial statements

CHOOSE RAIN, INC.

Statement of Stockholders' Equity (Deficit)
For the Year Ended December 31, 2014

(Unaudited)

	Preferred Stock $0.001 par value		Common Stock $0.001 par value		Additional Paid in Capital	Retained Earnings (Deficit)	Total Stockholders' (Deficit)
	Shares	Amount	Shares	Amount			
Balance, December 31, 2013	-	$ -	112,230,000	$ 112,230	$ -	$ (318,906)	$ (206,676)
Reorganization due to reverse merger	-	-	200,308,313	200,308	(792,727)	-	(592,419)
Stock issued for notes conversion	-	-	47,025,000	47,025	(32,700)	-	14,325
Shareholders contribution	-	-	19,585,000	19,585	295,651	-	315,236
Net Income	-	-	-	-		419,839	419,839
Balance, December 31, 2014	-	$ -	379,148,313	$ 379,148	$ (529,776)	$ 100,933	$ (49,694)

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

CHOOSE RAIN, INC.

Statements of Cash Flows
For the Year Ended December 31, 2014
(Unaudited)

		Year Ended December 31, 2014
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income (loss)	$	419,839
Adjustments to reconcile net income (loss) to		
net cash (used in) operating activities:		
Depreciation		10,049
Amortization of Debt Discount		11,188
Loss on Derivative		14,496
Gain on debt forgiveness and settlement		-984,365
Changes in operating assets and liabilities:		
Accounts Receivable		400
Inventory		-12,237
Deposit		228,311
Other Assets		-112,150
Accounts Payable		-12,802
Due to Employees		27,680
Other Current Liabilities		126,521
NET CASH (USED IN) OPERATING ACTIVITIES		-283,070
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of equipments		-33,415
Note receivable - related party		-35,441
NET CASH PROVIDED BY (USED IN) INVESTING ACTIV		-68,856
CASH FLOWS FROM FINANCING ACTIVITIES:		
Contribution to additional paid in capital		263,651
Issuance of common Stock		51,585
Proceeds from convertible notes payable		31,080
NET CASH PROVIDED BY (USED IN) FINANCING ACTI		346,316
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALEN		-5,610
CASH AND CASH EQUIVALENTS:		
Beginning of period		5,633
End of period	$	23
Supplemental disclosure of cash flow information:		
Cash paid for income taxes	$	-
Cash paid for interest	$	-

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

CHOOSE RAIN, INC.
NOTES TO UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE－1 ORGANIZATION AND BUSINESS BACKGROUND

Choose Rain, Inc. F/K/A Resolve Staffing Inc. (the "Company") was incorporated in the State of Nevada in 1998 in name of Columbialum Ltd. On January 22, 2002, the Company changed its corporate name to Columbialum Staffing Inc., which was subsequently changed to Resolve Staffing Inc. on May 29, 2002. The Company was administratively abandoned and reinstated in August2010 through a court appointed guardian - custodian. In November 2013, the Company filed another reinstatement with the Secretary of State of Nevada to bring its status current with the State and changed its corporate name to Choose Rain Inc. The Company's common shares are quoted on the "Pink Sheets" quotation market under the symbol "CHOS".

On March 7, 2014, the Company completed an Agreement and Plan of Merger with Choose Rain LLC, a limited liability company organized under the laws of the State of Florida("Choose Rain LLC"), pursuant to which each unit of membership interest of Choose Rain LLC("Member Interests") issued and outstanding immediately prior to the Closing shall be exchanged for and converted (without the surrender of certificates therefore or any other action) into 90,000 fully-paid and non-assessable shares of common stock, par value $0.001 per share, of the Company (the "Common Stock"), or total 112,230,000 shares of Common Stock of the Company , with the same rights, powers and privileges as the Common Stock and all Member Interests shall be cancelled and retired and shall cease to exist. As a result, Choose Rain LLC shall be merged with and into the Company, whereupon the separate existence of Choose Rain LLC shall cease. The Company shall be the surviving corporation (the "Surviving Corporation") in the Merger and shall continue to be governed by the laws of the State of Nevada.

The transaction has been accounted for as a reverse acquisition and recapitalization of the Company whereby Choose Rain LLC is deemed to be the accounting acquirer (legal acquiree) and the Company to be the accounting acquiree (legal acquirer). The accompanying financial statements are in substance those of the Company and Choose Rain LLC, with the assets, liabilities, revenues and expenses, of the Company being included effective from the date of transaction. Accordingly, the financial position, results of operations, and cash flows of the accounting acquirer are included for all periods presented as if the recapitalization had occurred at the beginning of the earliest period presented and the operations of the accounting acquiree are included from the date of stock exchange transaction.

NOTE－2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation - The accompanying financial statements of the Company have been prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) under the accrual basis of accounting. The Company has adopted a December 31 year end.

Use of estimates - In preparing financial statements in conformity with accounting principles generally accepted in the United States of America, management makes estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the dates of the financial statements, as well as the reported amounts of revenues and expenses during the reporting periods. These accounts and estimates include, but are not limited to, the valuation of accounts receivables, inventories, income taxes and the estimation on useful lives of property, plant and equipment. Actual results could differ from these estimates.

Cash and cash equivalents - The Company considers all highly liquid investments with original maturities of three months or less as cash equivalents. As of December 31, 2014, the Company had no cash or cash equivalent balances in excess of the federally insured amounts. The Company's policy is to invest excess funds in only well capitalized financial institutions.

Fixed assets - Fixed assets are carried at cost. Depreciation is computed using the straight-line method of depreciation over the assets estimated useful lives. Maintenance and repairs are charged to expense as incurred; major renewals and improvements are capitalized. When items of fixed assets are sold or retired, the related cost and accumulated depreciation is removed from the accounts and any gain or loss is included in income.

Fair value for financial assets and financial liabilities - The Company follows paragraph 825-10-50-10 of the FASB Accounting Standards Codification for disclosures about fair value of its financial instruments and paragraph 820-10-35-37 of the FASB Accounting Standards Codification ("Paragraph 820-10-35-37") to measure the fair value of its financial instruments. Paragraph 820-10-35-37 establishes a framework for measuring fair value in U.S. GAAP, and expands disclosures about fair value measurements. To increase consistency and comparability in fair value measurements and related disclosures, Paragraph 820-10-35-37 establishes a fair value hierarchy which prioritizes the inputs to valuation techniques used to measure fair value into three broad levels. The fair value hierarchy gives the highest priority to quoted prices (unadjusted) in active markets for identical assets or liabilities and the lowest priority to unobservable inputs. The three levels of fair value hierarchy defined by Paragraph 820-10-35-37 are described below:

Level 1	Quoted market prices available in active markets for identical assets or liabilities as of the reporting date.
Level 2	Pricing inputs other than quoted prices in active markets included in Level 1, which are either directly or indirectly observable as of the reporting date.
Level 3	Pricing inputs that are generally observable inputs and not corroborated by market data.

The carrying amounts of the Company's financial assets and liabilities, such as cash and short term notes payable approximate their fair values because of the short maturity of these instruments.

The Company does not have any assets or liabilities measured at fair value on a recurring or a non-recurring basis, consequently, the Company did not have any fair value adjustments for assets and liabilities measured at fair value at December 31, 2014 nor gains or losses are reported in the statement of operations that are attributable to the change in unrealized gains or losses relating to those assets and liabilities still held at the reporting date for the period ended December 31, 2014.

Net loss per share - Net income (loss) per common share is computed pursuant to section 260-10-45 of the FASB Accounting Standards Codification. Basic net income (loss) per share is computed by dividing net income (loss) by the weighted average number of shares of common stock outstanding during the period. If applicable, diluted earnings per share assume the conversion, exercise or issuance of all common stock instruments such as options, warrants and convertible securities, unless the effect is to reduce a loss or increase earnings per share. Convertible debentures are not considered in the calculations, as the impact of the potential common shares would be to decrease the loss per share. Therefore no diluted loss per share figure is presented.

The Company has not issued any options or warrants or similar securities since inception.

Stock based compensation - The Company recognizes compensation costs to employees under FASB Accounting Standards Codification 718 *"Compensation - Stock Compensation"* ("ASC 718"). Under ASC 718, companies are required to measure the compensation costs of share-based compensation arrangements based on the grant-date fair value and recognize the costs in the financial statements over the period during which employees are required to provide services. Share based compensation arrangements include stock options and warrants. As such, compensation cost is measured on the date of grant at their fair value. Such compensation amounts, if any, are amortized over the respective vesting periods of the option grant.

Equity instruments issued to other than employees are recorded on the basis of the fair value of the instruments, as required by FASB Accounting Standards Codification 505, *Equity Based Payments to Non-Employees*. In general, the measurement date is when either a (a) performance commitment, as defined, is reached or (b) the earlier of (i) the non-employee performance is complete or (ii) the instruments are vested. The measured value related to the instruments is recognized over a period based on the facts and circumstances of each particular grant as defined in the FASB Accounting Standards Codification.

Income taxes - The Company adopts the ASC Topic 740, "*Income Taxes*" regarding accounting for uncertainty in income taxes, which prescribes the recognition threshold, and measurement attributes for financial statement recognition and measurement of tax positions taken or expected to be taken on a tax return. In addition, the guidance requires the determination of whether the benefits of tax positions will be more likely than not sustained upon audit based upon the technical merits of the tax position. For tax positions that are determined to be more likely than not sustained upon audit, a company recognizes the largest amount of benefit that is greater than 50% likely of being realized upon ultimate settlement in the financial statements. For tax positions that are not determined to be more likely than not sustained upon audit, a company does not recognize any portion of the benefit in the financial statements. The guidance provides for de-recognition, classification, penalties and interest, accounting in interim periods and disclosure.

For the period ended December 31, 2014, the Company did not have any interest and penalties associated with tax positions. As of December 31, 2014, the Company did not have any significant unrecognized uncertain tax positions.

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 bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to be applied to taxable income in the years in which those temporary differences are expected to reverse. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in the statement of income in the period that includes the enactment date. A valuation allowance is provided for deferred tax assets if it is more likely than not these items will either expire before the Company is able to realize their benefits, or that future deductibility is uncertain.

Dividends - The Company has adopted a policy regarding the payment of dividends. Dividends may be paid to shareholders once all divisions are fully operational and profitable. The Board may also pay dividends to counter any short selling or undermining of the entity.

Related parties - Parties, which can be a corporation or individual, are considered to be related if the Company has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions. Companies are also considered to be related if they are subject to common control or common significant influence. A material related party transaction has been identified in Note 3 in the financial statements.

Recently issued accounting standards - The Company has reviewed all recently issued, but not yet effective, accounting pronouncements up to ASU 2014-08, and does not believe the future adoption of any such pronouncements may be expected to cause a material impact on its financial condition or the results of its operations.

Embedded Conversion Features - Notes that are convertible at a discount to market are considered embedded derivatives. The Company evaluates embedded conversion features within convertible debt under ASC 815 “Derivatives and Hedging” to determine whether the embedded conversion feature(s) should be bifurcated from the host instrument and accounted for as a derivative at fair value with changes in fair value recorded in earnings. If the conversion feature does not require derivative treatment under ASC 815, the instrument is evaluated under ASC 470-20 “Debt with Conversion and Other Options” for consideration of any beneficial conversion features.

Derivative Financial Instruments - The Company does not use derivative instruments to hedge exposures to cash flow, market, or foreign currency risks. The Company evaluates all of it financial instruments, including stock purchase warrants, to determine if such instruments are derivatives or contain features that qualify as embedded derivatives. For derivative financial instruments that are accounted for as liabilities, the derivative instrument is initially recorded at its fair value and is then re-valued at each reporting date, with changes in the fair value reported as charges or credits to income.

For option-based simple derivative financial instruments, the Company uses the Black-Scholes option-pricing model to value the derivative instruments at inception and subsequent valuation dates. The classification of derivative instruments, including whether such instruments should be recorded as liabilities or as equity, is re-assessed at the end of each reporting period.

Beneficial Conversion Feature - For conventional convertible debt where the rate of conversion is below market value, the Company records a "beneficial conversion feature" ("BCF") and related debt discount.

When the Company records a BCF, the relative fair value of the BCF is recorded as a debt discount against the face amount of the respective debt instrument (offset to additional paid in capital) and amortized to interest expense over the life of the debt.

Debt Issue Costs and Debt Discount - The Company may record debt issue costs and/or debt discounts in connection with raising funds through the issuance of debt. These costs may be paid in the form of cash, or equity (such as warrants). These costs are amortized to interest expense over the life of the debt. If a conversion of the underlying debt occurs, a proportionate share of the unamortized amounts is immediately expensed.

Original Issue Discount - For certain convertible debt issued, the Company may provide the debt holder with an original issue discount. The original issue discount would be recorded to debt discount, reducing the face amount of the note and is amortized to interest expense over the life of the debt.

Extinguishments of Liabilities - The Company accounts for extinguishments of liabilities in accordance with ASC 860-10 (formerly SFAS 140) “Accounting for Transfers and Servicing of Financial Assets and Extinguishment of Liabilities”. When the conditions are met for extinguishment accounting, the liabilities are derecognized and the gain or loss on the sale is recognized.

Subsequent Events - The Company evaluated for subsequent events through the issuance date of the Company’s financial statements.

NOTE－3 NOTES RECEIVABLE

Notes Receivable – Related Party - As of December 31, 2014, the Company had note receivable due from related party in amount of $20,894, which was in connection with a Purchase Agreement, dated February 14, 2014, between the Company and Gabriel's Ventures LLC, a limited liability company organized under the laws of the State of Florida owned and controlled by Larry Curran, the Company's President ("Gabriel's Ventures"). Pursuant to the Purchase Agreement, Gabriel's Ventures purchased 200,000 Series B Preferred Shares from the Company for a Promissory Note of $20,000, due on February 13, 2015, with annual interest at a rate of 5% per annum. Accordingly, the Company recorded interest income of $894 during the year ended December 31, 2014 in connection with the note receivable.

Notes Receivable – Unrelated Party - As of December 31, 2014, the Company had note receivable due from David Phelps, an unrelated third party ("Phelps") in amounts of $15,433, which was in connection with the purchase of Shares in Choose Rain LLC, dated February 3, 2014. Phelps issued the Company for a Promissory Note of $15,000, due in varying monthly installments of thru February 3, 2015, with annual interest at a rate of 5% per annum. Accordingly, the Company recorded interest income of $683 during the year ended December 31, 2014 in connection with the note receivable.

NOTE－4 CONVERTIBLE NOTES PAYABLE

The Company had outstanding balances on its convertible notes payable of the following amounts as of December 31, 2014. All but the NuView IRA, Inc. note are classified as current liabilities.

		Dec 31, 2014
Guardian Registrar &Transfer, Inc., 5% interest rate, due on April 5, 2015 (2)	$	13,257
Black Creek Financial LLC, 12% interest rate, due on demand (3)		27,169
Better Firearms Designs, Inc, 8% interest rate, due on demand (4)		10,975
NuView IRA, Inc., 8% interest rate, due on March 31, 2019 (5)		25,444
MT Development, Inc., 5% interest rate, due on June 30, 2015 (6)		51,053
IncitoLabs, 5% interest rate, due on December 2, 2015 (7)		24,153
Total notes payable	$	152,051
Less: Current portion of notes payable		(126,587)
Total long-term notes payable	$	25,444

(1) **Emry Capital Group Inc. -** On January 5, 2011, the Company entered into an 8% convertible promissory note to Emry Capital Group Inc., an unrelated third party, to fund up to $500,000 for a period of 24 months ("Emry Note"). The holder of Emry Note may, at his option, convert all or any portion of the accrued interest and unpaid principal balance of this Note into fully paid and non-assessable shares of common stock of the Company or its successors, at the conversion ratio of One Hundredth Cent ($0.0001) per share. Emry Note was subsequently assigned to three unrelated parties ("Assignees"). Pursuant to the assignment, Emry Note shall be convertible at the option of Assignees into an aggregate amount of 47,025,000 shares of the Company's common stock at a price of $.001 per share. On February 20, 2014, Assignees partially converted the Emry Note in amount of $32,700 into 32,700,000 shares of Common Stock of the Company, resulting in a gain on debt forgiveness of $10,021 during the three months ended March 31, 2014. On June 25, 2014, the remaining assignee converted the balance of the Emry Note in amount of $14,325 into 14,325,000 shares of

Common Stock of the Company, resulting in a gain on debt forgiveness of $367 during the three months ended June 30, 2014.

(2) **Guardian Registrar & Transfer, Inc. -** The Company has a loan payable to Guardian Registrar & Transfer, Inc., an unrelated third party (“Guardian”) at an interest rate of 5% per annum and due on April 4, 2015. Pursuant to the loan agreement, Guardian has the right to convert all or any portion of the accrued interest and unpaid principal balance of this Note into shares of the Company’s common stock at 50% of the average bid prices for the five days prior to notice of conversion. The balance of this loan was $13,257 as of December 31, 2014, which was classified as short-term loan payable. The Company recorded interest expenses of $757 during the year ended December 31, 2014. This note is subject to the Embedded Derivatives rules, see below.

(3) **Black Creek Financial LLC** - The Company has a loan payable to Black Creek Financial LLC, an unrelated third party(“BCF”) at an interest rate of 12% per annum and due on October 31, 2012. The loan is due on demand. Pursuant to the loan agreement, BCF has the right to convert all or any portion of the accrued interest and unpaid principal balance of this Note into 900,000 shares of the Company’s common stock. The balance of this loan was $27,169 as of December 31, 2014, which was classified as short-term loan payable. The Company recorded interest expenses of $3,098 during the year ended December 31, 2014.

(4) **Better Firearms Designs, Inc. -** The Company has a loan payable to Better Firearms Designs, Inc., an unrelated third party(“BFD”) at an interest rate of 8% per annum and due on October 31, 2013. The loan is due on demand. Pursuant to the loan agreement, BFD has the right to convert all or any portion of the accrued interest and unpaid principal balance of this Note into 720,000 shares of the Company’s common stock. The balance of this loan was $10,975 as of December 31, 2014, which was classified as short-term loan payable. The Company recorded interest expenses of $841 during the year ended December 31, 2014.

(5) **NuView IRA, Inc. -** The Company also has a loan payable to NuView IRA, Inc., an unrelated third party(“NuView”) at an interest rate of 8% per annum and due on March 31, 2019. Pursuant to the Promissory Note, NuView has the right to exchange each $1,000 principal outstanding for .80 Class B units of Choose Rain LLC, up to a cap of 20 Class B units or up to 1.8 million shares of Choose Rain, Inc.. The balance of this loan was $25,444 as of December 31, 2014, which was classified as long-term loan payable. The Company recorded interest expenses of $1,944 during the year ended December 31, 2014.

(6) **MT Development, Inc. -** The Company has a loan payable to MT Development, Inc., an unrelated third party (“MTD”) at an interest rate of 5% per annum and due on June 30, 2015. Pursuant to the agreement, MTD has the right to convert all or any portion of the accrued interest and unpaid principal balance of this Note into shares of the Company’s common stock at the higher of $0.02 or 75% of the weighted average of the combined trading prices for the ten days prior to notice of conversion. The balance of this loan was $51,053 as of December 31, 2014, which was classified as short-term loan payable. The Company recorded interest expenses of $1,053 during the year ended December 31, 2014.

(7) **Incito Labs -** The Company has a loan payable to Incito Labs, an unrelated third party (“Incito Labs”) at an interest rate of 5% per annum and due on December 2, 2015. Pursuant to the agreement, Incito Labs has the right at any time after six months from the Effective Date, and in whole or in part, to convert the outstanding principal amount of this Note, or any portion of the principal amount hereof, and any accrued Interest, into shares of common stock of the Company. Any amounts a Holder elects to convert will be converted into common stock at a conversion price equal to the lower of $0.01 or seventy-five percent (75%) of the weighted average of the combined trading prices for Common Stock for the ten (10) active trading days immediately prior to the date a conversion notice is delivered to Company. The balance of this loan was $24,153 as of December 31, 2014, which was classified as short-term loan payable. The Company recorded interest

expenses of $153 during the year ended December 31, 2014. This note is subject to the Embedded Derivatives rules, see below.

Embedded Derivatives - Under Financial Accounting Standard Board ("FASB"), U.S. GAAP, Accounting Standards Codification, "Derivatives and Hedging", ASC Topic 815 ("ASC 815") requires that all derivative financial instruments be recorded on the balance sheet at fair value. Fair values for exchange traded securities and derivatives are based on quoted market prices. Where market prices are not readily available, fair values are determined using market based pricing models incorporating readily observable market data and requiring judgment and estimates.

The Company issued convertible Notes and has evaluated the terms and conditions of the conversion features contained in the Notes to determine whether they represent embedded or freestanding derivative instruments under the provisions of ASC 815. The Company determined that the conversion features contained in two Notes represent freestanding derivative instruments that meet the requirements for liability classification under ASC 815. As a result, the fair value of the derivative financial instruments in the Notes is reflected in the Company's balance sheet as a liability. The fair value of the derivative financial instruments of the convertible Notes and warrants was measured at the inception date of the Notes and warrants and each subsequent balance sheet date. Any changes in the fair value of the derivative financial instruments are recorded as non-operating, non-cash income or expense at each balance sheet date.

The Company valued the conversion features in its convertible Notes using the Black-Scholes model. The Black-Scholes model values the embedded derivatives based on a risk-free rate of return ranging from 0.12% to 0.25%, grant dates of Notes, the term of the Notes, conversion prices of 50% to 75% of the closing stock prices on the measurement date ranging from $0.0011 to $0.20 and the computed measure of the Company's stock volatility, ranging from 0.001% to 399%.

Included in the December 31 2014 Balance Sheet are a Derivative Liability in the amount of $50,996 and $25,312 related to the asset, Unamortized Debt Discount. This liability and discount arose in the 2nd quarter 2014 with Guardian Registrar & Transfer, Inc., and 4th quarter of 2014 with Incito Labs. See the Convertible Note descriptions above for information on these convertible notes These balances will be revalued quarterly, henceforth, and adjusted as a gain or loss to the statements of operations depending on its value at that time. Included in our Statements of Operations for the twelve months ended December 31, 2014 is a loss of $25,683 for the twelve months ended December 31, 2014 in non-cash charges as it pertains to change in the Derivative Liability and amortization of Unamortized Debt Discount.

NOTE－5 JUDGMENT PAYABLE

In November 2008, the Company was served with a summons and complaint entitled "Steve Hillis and Diane Hillis ("Hillises") vs. Resolve Staffing, Inc." in connection with a dispute arising out of a private placement. Hillises, the private placement subscribers, alleged the Company owed $810,050 relating to the subscription agreement, plus interest and fees. The Company failed to appear, plead or otherwise defend against in the action and a judgment by default was issued to the Company.

Thus, Company had judgment payable of $989,826 as of March 31, 2014, including principal of $810,050 and the accrued interest payable of $179,776. The Company accrued interest at a rate of 4.25% per annum, representing the prime rate plus 1% according to the current version of A.R.S §44-1201.

The Company recorded interest expenses of $12,545 during the nine months ended September, 2014in connection with the judgment payable.

On May 16, 2014, Company signed a Settlement Agreement with Hillises to release the judgment. Pursuant to the Settlement Agreement Company agreed to pay Hillises $20,000 and withdraw Company's lawsuit against them. Upon Hillises signing the Settlement Agreement Company remitted the first payment of $3,000 and agreed to pay $2,000 a month until the full $20,000 has been paid. Hillises agreed to release the Judgment within 30 days of receiving a total of $15,000 against the Settlement Agreement. Company made payments totaling $15,000 by June 15th which requires Hillises to release the judgment by July 15, 2014. Accordingly, a gain of $973,976 has been recorded in these financial statements as settlement of debt.

NOTE－6 CAPITAL STRUCTURE

The Company was authorized to issue 500,000,000 shares of Common Stock, par value $0.001, of which 379,148,313 shares were issued and outstanding as of December 31, 2014.

The Company is authorized to issue 200,000 shares of Preferred Stock, par value $0.001 with a conversion ratio of 1:1,000 shares of common stock, of which no shares were issued and outstanding as of December 31, 2014. On February 26, 2014, 200,000 shares of Convertible Series B Preferred Stock were converted into 200,000,000 shares of common stock of the Company at a conversion ratio of 1:1,000 upon the notice of the holder of preferred stock and the approval of the Company's Board of Directors.

NOTE－7 REVERSE STOCK SPLIT

On January 16, 2014, the Board of Directors and Majority Shareholders of the Company approved a 1:100 reverse stock split of its common stock, thereby approving that each 100 shares of Common Stock issued and outstanding were exchanged for one share of Common Stock of the Company. The implementation of the reverse split took effect on February 6, 2014.The statement of stockholders' equity has been restated per FASB 128 paragraph 134, as if the Reverse Split took effect at the beginning of the periods presented.

NOTE－8 NET LOSS PER SHARE

Basic net income (loss) per share is computed by dividing net income (loss) by the weighted average number of shares of common stock outstanding during the period. If applicable, diluted earnings per share assume the conversion, exercise or issuance of all common stock instruments such as options, warrants and convertible securities, unless they reduce a loss or increase earnings per share. Convertible debentures are not considered in the calculations, as the impact of the potential common shares would be to decrease the loss per share. Therefore, no diluted loss per share figure is presented.

The following table sets forth the computation of basic and dilutive net income (loss) per share for the year ended December 31, 2014.

		For the year ended December 31, 2014
Numerator:		
- Net income (loss)	$	-419,839
Denominator:		
- Weighted average shares outstanding - basic		317,570,298
- Weighted average shares outstanding - dilutive		328,917,901
Net income (loss) per share – basic	$	-0.0013
Net income (loss) per share – dilutive	$	-0.0013
** Less than $.01		

As of December 31, 2014, all shares of Convertible Series B Preferred Stock of the Company and the original convertible notes payable had been converted. The remaining convertible promissory notes may dilute future earnings per share.

NOTE—9 GOING CONCERN

These financial statements have been prepared assuming that Company will continue as a going concern, which contemplates the realization of assets and the discharge of liabilities in the normal course of business for the foreseeable future.

As of December 31, 2014, the Company had a negative Net Worth of $49,694 and continuing operating losses. Management has taken certain action and continues to implement changes designed to improve the Company's financial results and operating cash flows. The actions involve certain cost-saving initiatives and growing strategies, including (a) reductions in raw materials costs; (b) expansion of the Choose Rain, Inc. business model into new markets, and; (c) equity capital infusion. Management believes that these actions will enable the Company to improve future profitability and cash flow in its continuing operations through December 31, 2016. As a result, 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 outcome of the Company's ability to continue as a going concern.

NOTE—10 SUBSEQUENT EVENTS

In accordance with ASC Topic 855-10, the Company has analyzed its operations subsequent to December 31, 2014 to the date these financial statements were issued.

The company failed to pay its annual fees to OTC Markets by December 31, 2014, consequently, they were unable to properly file their annual report and Disclosure Statement timely. These failures to file resulted in the CHOS stock being reflected as "Dark" with a "STOP" affixed to our account showing "OTC Pink No Information". Prior to the release of these Financial Statements, Company paid the OTC Markets annual fees. Company is now able to file the required Financial Statements, the Disclosure Statement and the Attorney Letter with Respect to Current Information.

The Company does not have any other material subsequent events to disclose in these financial statements.

CHOOSE RAIN, INC.

NOTES TO UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

I, Larry R. Curran, certify that:

1. I have reviewed the Financial Statements for the year ended December 31, 2014 of Choose Rain, Inc.

2. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference hereto, 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 hereto.

Date: December 24, 2015

/s/: Larry R. Curran
Larry R. Curran
Chief Executive Officer