1st Quarter Disclosure
for

SMC ENTERTAINMENT, INC.
a Nevada corporation

Federal I.D. No.: **20-0108910**

CUSIP: **78446R108**

The enumerated captions contained herein to the sequential format as set forth in the Guidelines by OTC Markets Group Inc. for an Issuer's Quarter 1 Disclosure Obligations for the period ending March 31, 2016.

1. The name of the issuer and its predecessor (if any)

SMC Entertainment, Inc - May 6, 2011
SMC Recordings, Inc - July 7, 2009
Action Energy Corp - April 2, 2009
Re-domiciled from Texas to Nevada January 23, 1998
Professional Recovery Systems, Ltd. - August 24, 1995

2. The address of the issuer's principal executive offices

2443 Fillmore Street
#380 6663
San Francisco, CA 94115
Telephone: 415-306-0949

Website
www.smc-entertainment.com

IR Contact
Email: ir@smc-ent.com

3. Security Information

Trading Symbol: **SMCE**
Exact title and class of securities outstanding: **COMMON**
CUSIP: **78446R108**
Par or Stated Value: **$0.001**
Total shares authorized: **500,000,000** as of: **March 31, 2016**
Total shares outstanding: **44,151,136** as of: **March 31, 2016**

Additional class of securities:
Trading Symbol: **N/A**
Exact title and class of securities outstanding: **PREFERRED**
CUSIP: **N/A**
Par or Stated Value: **$0.001**

Total shares authorized: **20,000,000** as of: **March 31, 2016**
Total shares outstanding: **NONE** as of: **March 31, 2016**

Transfer Agent

Clear Trust, LLC
16540 Pointe Village Drive
Suite 206
Lutz, FL 33558
Telephone: (813) 235-4490
http://www.cleartrusttransfer.com
inbox@cleartrusttransfer.com

The Transfer Agent is 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:

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

   See table below

B. Any jurisdictions where the offering was registered or qualified;

   See table below

C. The number of shares offered;

   See table below

D. The number of shares sold;

See table below

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

See table below

F. The trading status of the shares; and

See table below

G. 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.

See table below

Date	Name of Person or Entity	Nature of Each Offering	Jurisdiction	Number of shares offered	Number of shares sold	Price shares were offered	Amount paid to the Issuer	Trading status of the shares	Legend
4/30/15	Randy Ortzman	§ 4(a)(2) Exemption	NJ	500,000	500,000	Valued at Par $0.001	None, the Company issued securities for payment of services rendered	Restricted	Yes
3/31/15	Miguel Palmeiro	§ 4(a)(2) Exemption	CA	1,500,000	1,500,000	Valued at Par $0.001	None, the Company issued securities for payment of services rendered	Restricted	Yes
3/31/15	Milan Saha	§ 4(a)(2) Exemption	NY	1,500,000	1,500,000	Valued at Par $0.001	None, the Company issued securities for payment of services rendered	Restricted	Yes
3/31/15	Kurt Heidolph	§ 4(a)(2) Exemption	CA	1,500,000	1,500,000	Valued at Par $0.001	None, the Company issued securities for payment of services rendered	Restricted	Yes
3/31/15	Chris Whitcomb	§ 4(a)(2) Exemption	CA	1,500,000	1,500,000	Valued at Par $0.001	None, the Company issued securities for payment of services rendered	Restricted	Yes
2/25/15	Victor Vinco Family Trust	§ 4(a)(2) Exemption	CA	200,000	200,000	Valued at Par $0.001	None, the Company issued securities for consulting services.	Restricted	Yes
3/25/15	Francisco Cabrera	§ 4(a)(2) Exemption	CA	250,000	250,000	Valued at Par $0.001	None, the Company issued securities for consulting services.	Restricted	Yes
2/17/15	Ahmad Arfaania	§ 4(a)(2) Exemption	CA	3,150,000	3,150,000	Valued at Par $0.001	None, the Company issued securities for an aged promissory note	FT	No

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.

A. Balance sheet;
B. Statement of income;
C. Statement of cash flows;
D. Financial notes; and
E. 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.

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. a description of the issuer's business operations;

The company is a music record label and management company.

B. Date and State (or Jurisdiction) of Incorporation:

Professional Recovery Systems, Ltd., was first domiciled in Texas on August 24, 1995; on January 23, 1998 it re-domiciled from Texas to Nevada.

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

711130 Music Record Label

D. the issuer's fiscal year end date;

December 31

E. principal products or services, and their markets;

Principal product or service is as a record label owning music titles and other music related media content. Distribution is through entertainment distribution companies, mainly through on-line channels in pay-per-title or subscription streaming formats.

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.

The issuer does not own any real property and maintains its principal office at 3210 21st Street, San Francisco, CA.

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. Names of Officers, Directors, and Control Persons. 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.

Ralph Tashjian, President/CEO/Sole Board Member – He holds 25,607,211 common shares.

B. Legal/Disciplinary History. Please identify whether any of the foregoing persons have, in the last five years, been the subject of:

1. A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses);

   Ralph Tashjian - NONE

2. 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;

   Ralph Tashjian - 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

   Ralph Tashjian - 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.

Ralph Tashjian - NONE

C. Beneficial Shareholders. 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.

Ralph Tashjian – Owns 58% percent of the common shares. There are no other beneficial shareholders.

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
NONE

Accountant or Auditor
NONE

Investor Relations Consultant
NONE

Other Advisor: Any other advisor(s) that assisted, advised, prepared or provided information with respect to this disclosure statement.
NONE

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, Ralph Tashjian certify that:

1. I have reviewed this quarterly disclosure statement of SMC Entertainment, Inc.;

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.

Date: May 13, 2016

/s/ Ralph Tashjian
Ralph Tashjian

Chief Executive Officer