



LIGHT ENGINE DESIGN™

A Florida Corporation

(800) 651-9313

For the Nine Months Ended September 30, 2017

Prepared in accordance with
OTC Pink Basic Disclosure Guidelines

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Forward Looking Statements

This Company Profile contains forward-looking statements, within the meaning of the Private Securities Litigation Reform Act of 1995. Statements made herein that may be considered forward-looking include statements incorporating terms such as "expects," "believes," "intends," "anticipates" and similar terms that relate to future events, performance, or results of the Company, including, without limitation, statements made regarding the forecast for various Original Equipment Manufacturer (OEM) market contracts and expected future results. Forward-looking statements are subject to certain risks and uncertainties that could cause actual results to differ materially from management's present expectations or projections. These risks and uncertainties include, but are not limited to, customer and supplier relationships; prices; competition; ability to realize anticipated benefits from initiatives taken; market demand; litigation and other liabilities; and economic, political, governmental, and technological factors affecting the Company's operations, tax rate, markets, products, services, and prices, among others.

Organizational Structure

Light Engine Design Corp (OTC: TLED) has acquired Tall Trees LED Company (Tall Trees) as a wholly-owned subsidiary. The primary business Tall Trees is the research, development, manufacturing, and sales of what the Company believes to be groundbreaking Solid-State Lighting (SSL). The Company expects to apply these technologies to Light Emitting Diodes (LEDs), lasers, and other light sources, for use in the general indoor and outdoor lighting, horticultural and other frequency-specific lighting markets. The Company endeavors to apply innovative optical physics techniques and materials to achieve previously unattainable efficiency and control of emitted light for conventional lighting market segments in which SSL has previously been unable to compete. The Company's technologies are the subject of several U.S. patent applications. Example applications include, but are not limited to, indoor farm lighting and algae manipulation for feed and bioremediation purposes.

Business Development

The Company has shifted its' focus to the horticultural and algae lighting markets.

Management

Robert (Bob) Manes – CEO/COO/Director/Founder

- Previous owner, Tall Trees LED Company, Inc.
- Horticultural lighting designer
- 25-year business veteran
- 17 years in Solid State Lighting (SSL)
- BS in Computer Management Information Systems
- Master of Business Administration (MBA)

Paul O. Williams – Chairman/CFO/Director

- Chairman and/or CFO for over a dozen high value, high visibility organizations
- Served 5 years on the Board of the Texas Economic Development Council, Austin, Texas
- Currently serves on Board and Executive Committee, Frisco, TX Chamber of Commerce
- Former Chairman of the Board, Frisco, TX Chamber of Commerce
- Graduate, Austin College in Sherman, double-major in Economics and Business Administration, minor in Political Science
- Graduate, Institute of Organization Management, Washington, DC

LIGHT ENGINE DESIGN CORP.
UNAUDITED CONSOLIDATED BALANCE SHEETS

	<u>September 30, 2017</u>	<u>December 31, 2016</u>
ASSETS		
Current Assets		
Cash	\$ 3,786	\$ 30,923
Prepaid expenses	159,028	864
Accounts receivable	-	303
Inventory	3,985	1,426
Total Current Assets	<u>166,799</u>	<u>33,516</u>
Intangible assets, net	7,922	6,154
Property and equipment, net	<u>26,577</u>	<u>25,670</u>
Total Assets	<u><u>\$ 201,298</u></u>	<u><u>\$ 65,340</u></u>
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities		
Accounts payable and accrued expenses	\$ 131,990	\$ 200,060
Unearned revenue	377	354
Notes payable	-	9,566
Total Liabilities	<u>132,367</u>	<u>209,980</u>
Commitments and Contingencies	-	-
Stockholders' Equity (Deficit)		
Common stock - 150,000,000 shares authorized having a par value of \$.001 per share; 53,668,592 and 43,581,594 shares issued and outstanding as of September 30, 2017 and December 31, 2016, respectively	53,669	43,582
Additional paid-in capital	872,814	280,880
Accumulated deficit	<u>(857,552)</u>	<u>(469,102)</u>
Total Stockholders' Equity (Deficit)	<u>68,931</u>	<u>(144,640)</u>
Total Liabilities and Stockholders' Equity (Deficit)	<u><u>\$ 201,298</u></u>	<u><u>\$ 65,340</u></u>

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

LIGHT ENGINE DESIGN CORP.
UNAUDITED CONSOLIDATED STATEMENTS OF OPERATIONS

	Three Months Ended September 30,		Nine Months Ended September 30,	
	2017	2016	2017	2016
Revenue	\$ 5,652	\$ 5,799	\$ 32,316	\$ 89,639
Cost of Goods Sold	<u>3,297</u>	<u>(10,403)</u>	<u>23,036</u>	<u>41,007</u>
Gross Profit	2,355	16,202	9,280	48,632
Operating Expenses:				
General administrative	13,816	21,313	53,031	38,804
Executive compensation	(67,900)	-	181,100	-
Professional and consulting fees	<u>27,226</u>	<u>38,307</u>	<u>159,652</u>	<u>126,849</u>
Total operating expenses	(26,858)	59,620	393,783	165,653
Income (Loss) From Operations	<u>29,213</u>	<u>(43,418)</u>	<u>(384,503)</u>	<u>(117,021)</u>
Other Income (Expense)				
Interest income	-	9	4	20
Settlement of debt	-	-	-	49,720
Interest expense	<u>-</u>	<u>(3,016)</u>	<u>(3,951)</u>	<u>(7,492)</u>
Total other income (expense)	-	(3,007)	(3,947)	42,248
Net Income (Loss) Before Income Taxes	29,213	(46,425)	(388,450)	(74,773)
Income tax	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Income (Loss) After Income Taxes	<u>\$ 29,213</u>	<u>\$ (46,425)</u>	<u>\$ (388,450)</u>	<u>\$ (74,773)</u>
Weighted Average Number of Common Shares Outstanding - Basic and Diluted	<u>53,569,896</u>	<u>45,644,927</u>	<u>51,715,566</u>	<u>44,684,088</u>
Income (Loss) per Common Share - Basic and Diluted	<u>\$ 0.00</u>	<u>\$ (0.00)</u>	<u>\$ (0.01)</u>	<u>\$ (0.00)</u>

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

LIGHT ENGINE DESIGN CORP.
UNAUDITED CONSOLIDATED STATEMENTS OF CASH FLOWS

	Nine Months Ended September 30,	
	2017	2016
Cash Flows From Operating Activities		
Net loss	\$ (388,450)	\$ (74,773)
Adjustments to reconcile net loss to net cash used in operating activities:		
Depreciation of property and equipment	6,811	875
Amortization of intangibles	232	-
Stock issued for executive compensation	75,000	-
Gain on sale of property	(4,822)	-
Settlement of debt	-	(49,720)
Changes in operating assets and liabilities:		
Prepaid expenses	73,836	(418)
Accounts receivable	303	-
Inventory	(2,559)	(15,090)
Accounts payable and accrued expenses	6,930	18,726
Unearned revenue	23	-
Net Cash Used In Operating Activities	(232,696)	(120,400)
Cash Flows From Investing Activities		
Purchase of intangible assets	(2,000)	-
Purchase of property and equipment, net	(2,896)	(21,991)
Net Cash Used In Investing Activities	(4,896)	(21,991)
Cash Flows From Financing Activities		
Proceeds from sale of common stock	220,021	250,000
Distributions to former LLC member	-	(3,268)
Payments of notes	(9,566)	(46,953)
Net Cash Provided By Financing Activities	210,455	199,779
Net (Decrease) Increase In Cash	(27,137)	57,388
Cash, Beginning of Period	30,923	4,187
Cash, End of Period	\$ 3,786	\$ 61,575
Supplemental Disclosure of Cash Flow Information:		
Cash paid for interest	\$ 3,951	\$ 7,492
Cash paid for income taxes	\$ -	\$ -
Non-Cash Activities		
Issuance of common stock for contracts	\$ 232,000	\$ -
Issuance of common stock for executive compensation	\$ 150,000	\$ -

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

LIGHT ENGINE DESIGN CORP.
NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS
September 30, 2017

NOTE 1 – ORGANIZATION AND BASIS OF PRESENTATION

Light Engine Design Corp. (the “Company”) was incorporated under the name Mortgage Acquisition Group, Inc. in the State of Florida on July 7, 1997. On December 2, 2016, the Company changed its name from Tall Trees LED Company, Inc. to Light Engine Design Corp. On November 4, 2016, the Company completed the acquisitions of Tall Trees LED Company (“Tall Trees” and Dallas Lighting and Photonics (“DLP”) through the issuance of an aggregate 30,585,000 of the Company’s common stock. Both companies acquired became wholly owned subsidiaries and are consolidated in these financial statements using the equity method of accounting. In conjunction with the acquisition, Robert Manes, the majority owner of Tall Trees, exchanged his ownership for 15,000,000 shares of the Company’s common stock and was appointed Chief Executive Officer, Chief Operating Officer and Chairman, and Kevin Stone, the sole owner of DLP, exchanged his ownership for 15,000,000 shares of the Company’s common stock and was appointed President, Chief Technology Officer and Director. Immediately following the acquisition, Messrs. Manes and Stone collectively owned approximately 68% of the Company’s outstanding common stock and can therefore effect control over it. Due to the change in control of the Company effected by the above acquisitions, the Company has accounted for the transaction as a reverse merger.

Effective October 16, 2017 the Company spun off its DLP subsidiary, see Note 9 – Subsequent Events for further discussion.

The Company’s principal business is to provide Light Emitting Diode (LED) lighting for frequency-specific applications, such as horticulture, algae management, and light-delivery and spectrum-sensitive functions, such as wildlife preservation and light pollution reduction.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (“GAAP”).

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported and disclosed in the consolidated financial statements and accompanying notes. Such estimates include, but are not limited to, allowance for doubtful accounts and valuations of intangible assets, among others. Actual results could differ from those estimates.

Concentrations and credit risk

Financial instruments that potentially subject the Company to concentrations of credit risk consist primarily of cash and accounts receivable. The Company minimizes its credit risk associated with cash by periodically evaluating the credit quality of its primary financial institution. The cash balance may at times may exceed federally insured limits. Management believes the financial risk associated with these balances is minimal and has not experienced any losses to date.

Risk and Uncertainties

The Company operates in an industry that is subject to rapid change and intense competition. The Company’s operations are subject to significant risk and uncertainties including financial, operational, technological, regulatory and other risks, including the potential risk of business failure.

Cash and Cash Equivalents

The Company considers all highly liquid investments purchased with an original maturity of three months or less at the date of purchase and money market accounts to be cash equivalents. As of September 30, 2017 and December 31, 2016, the Company had no cash equivalents and all cash amounts consisted of cash on deposit.

Accounts Receivable

Receivables are stated at the amount the Company expects to collect. The Company considers the following factors when evaluating the collectability of specific receivable balances: credit-worthiness of the debtor, past transaction history with the debtor, current

economic industry trends, and changes in debtor payment terms. If the financial condition of the Company's debtors were to deteriorate, adversely affecting their ability to make payments, additional allowances would be required.

The Company maintains an allowance for doubtful accounts for estimated losses resulting from the inability of its customers to make required payments. Changes to the allowance for doubtful accounts made as a result of management's determination regarding the ultimate collectability of such accounts are recognized as a charge to the Company's earnings. Specific receivable balances that remain outstanding after the Company has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to the receivable.

At September 30, 2017 and December 31, 2016, the Company has determined that all receivable balances are fully collectible and, accordingly, no allowance for doubtful accounts has been recorded.

Prepaid Expenses and Other Current Assets

Prepaid expenses and other current assets consist of various payments that the Company has made in advance for goods or services to be received in the future. Prepaid expenses include service contracts and taxes paid in advance, deposits on facilities.

Revenue Recognition

The Company currently generates revenue through the sale of its LED lighting solutions.

Revenue is recognized when all of the following criteria are met:

- Persuasive evidence of an arrangement exists. Evidence of an arrangement consists of an order from the Company's distributors, resellers or customers.
- Delivery has occurred. Delivery is deemed to have occurred when title and risk of loss has transferred, either upon shipment of products to customers or upon delivery.
- The fee is fixed or determinable. The Company assesses whether the fee is fixed or determinable based on the terms associated with the transaction.
- Collection is reasonably assured. The Company assesses collectability based on credit analysis and payment history.

Any revenue received that does not yet meet the above recognition standards is recorded to unearned revenue, and held as a liability until recognition occurs.

Intangible Assets

Acquired intangible assets are recorded at estimated fair value, net of accumulated amortization. Costs incurred in obtaining certain patents and intellectual property as well as software development expenses, are capitalized and amortized over their related estimated useful lives, using a straight-line basis consistent with the underlying expected future cash flows related to the specific intangible asset. Costs to renew or extend the life of intangible assets are capitalized and amortized over the remaining useful life of the asset. Amortization expenses are included as a component of selling, general and administrative expenses in the consolidated statements of operations. The Company's continued ability to extend and/or renew the rights associated with these intangible assets may have an impact on future cash flows.

Useful life estimates for the Company's significant intangible asset classes are as follows:

	<u>Useful Life</u>
Patent Costs	20 years

Impairment of Long-Lived Assets

The Company reviews long-lived assets, at least annually, to determine if impairment has occurred and whether the economic benefit of the asset (fair value of assets to be used and fair value less disposal cost for assets to be disposed of) is expected to be less than the carrying value. Triggering events, which signal further analysis, consist of a significant decrease in the asset's market value, a substantial change in the use of an asset, a significant physical change in the asset, a significant change in the legal or business climate that could affect the asset, an accumulation of costs significantly in excess of the amount originally expected to acquire or construct the asset, or a history of losses that imply continued loss associated with assets used to generate revenue.

Income Taxes

Income taxes are provided in accordance with ASC 740 Accounting for Income Taxes. A deferred tax asset or liability is recorded for all temporary differences between financial and tax reporting and net operating loss carry forwards. Deferred tax expense (benefit) results from the net change during the year of deferred tax assets and liabilities. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion of all of the deferred tax assets will be realized. Deferred tax assets and liabilities are adjusted for the effects of changes in tax laws and rates on the date of enactment.

Provision for income taxes consists of federal and state income taxes in the United States. Due to the uncertainty as to the realization of benefits from our deferred tax assets, including net operating loss carry-forwards and other tax credits, we have a full valuation allowance reserved against such assets. We expect to maintain this full valuation allowance at least in the near term.

The Company records interest and penalties related to unrecognized tax benefits in income tax expense. There were no interest or penalties related to unrecognized tax benefits for three and nine months ended September 30, 2017 or the year ended December 31, 2016.

Fair Value of Financial Instruments

The fair values of the Company's assets and liabilities that qualify as financial instruments under FASB ASC Topic 825, "Financial Instruments," approximate their carrying amounts presented in the accompanying financial statements at September 30, 2017 and December 31, 2016.

Loss Contingencies

The Company recognizes contingent losses that are both probable and estimable. In this context, the Company defines probability as circumstances under which events are likely to occur. In regard to legal costs, we record such costs as incurred.

Earnings per Share Policy

The basic computation of loss per share is based on the weighted average number of shares outstanding during the period presented in accordance with ASC 260, "Earnings Per Share". The computation of diluted earnings per common share is based on the weighted average number of shares outstanding during the period plus the common stock equivalents which would arise from the exercise of stock options and warrants outstanding using the treasury stock method and the average market price per share during the period. Common stock equivalents are not included in the diluted earnings per share calculation when their effect is antidilutive.

Recent Accounting Pronouncements

Management believes the impact of recently issued standards and updates, which are not yet effective, will not have a material impact on the Company's financial position, results of operations or cash flows upon adoption.

NOTE 3 – LIQUIDITY/GOING CONCERN

The Company has accumulated losses of \$857,552 and has sustained negative cash flows from operating activities since its acquisition of Tall Trees and DLP, and its reorganization as a LED lighting specialist. These factors raise substantial doubt about the Company's ability to continue as a going concern.

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates the recoverability of assets and the satisfaction of liabilities in the normal course of business. During the three and nine months ended September 30, 2017, the Company raised \$38,001 and \$220,021, respectively, in capital through the sale of its common stock to fund operations. Management plans to (i) raise additional capital to fund continued operations of the Company and (ii) generate profits from operations beginning in the first quarter of 2018.

In the event the Company does not generate sufficient funds from revenues or financing through the issuance of its common stock or from debt financing, the Company will be unable to fully implement its business plan and pay its obligations as they become due, any of which circumstances would have a material adverse effect on its business prospects, financial condition, and results of operations. The accompanying financial statements do not include any adjustments that might be required should the Company be unable to recover the value of its assets or satisfy its liabilities.

NOTE 4 – INTANGIBLE ASSETS

In accordance with ASC 350-40, ASC 350-50, and ASC 985-20, during the year ended December 31, 2016, the Company acquired capitalized patent costs of \$6,180 through its acquisition of DLP. Additionally, during the nine months ended September 30, 2017, the Company capitalized additional patent costs of \$2,000.

The Company amortizes these costs over their related useful lives (approximately 20 years), using a straight-line basis. Fair value is determined through various valuation techniques, including market and income approaches as considered necessary. The Company recorded amortization of \$78 and \$232 related to intangible assets during the three and nine months ended September 30, 2017.

	As of September 30, 2017	As of December 31, 2016	Amortization Period
Patent costs	8,180	6,180	20 years
Less: accumulated amortization	(258)	(26)	
	<u>\$ 7,922</u>	<u>\$ 6,180</u>	

NOTE 5 – PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at September 30, 2017 and December 31, 2016:

	As of September 30, 2017	As of December 31, 2016	Estimated Useful Life
Furniture and equipment	15,690	7,971	3-5 years
Website	10,500	10,500	3 years
Software	9,990	9,990	3 years
Total	36,180	28,461	
Less: accumulated depreciation	(9,603)	(2,791)	
	<u>\$ 26,577</u>	<u>\$ 25,670</u>	

During the three months ended September 30, 2017, the company sold equipment for an aggregate \$9,991. These sales resulted in a gain on sale of property of \$4,822 which is included in general and administrative expense on the Company's consolidated statements of operations.

The Company records depreciation expense on a straight-line basis over the estimated life of the related asset (approximately 3-5 years). The Company recorded depreciation expense of \$2,371 and 6,811 during the three and nine months ended September 30, 2017, respectively.

NOTE 6 – NOTES PAYABLE

On November 4, 2016, the Company acquired a debt obligation valued at \$13,511 through its acquisition of Tall Trees. The note is payable in daily installments of \$142.50 with a final maturity in April 2017. As of September 30, 2017, and December 31, 2016, principal outstanding on this note was \$0 and \$9,566, respectively. The Company paid the remaining balance of the note on April 19, 2017.

The following table summarizes the Company's notes payable for the nine months ended September 30, 2017:

Balance – December 31, 2016	\$ 9,566
Repayments on loans	(9,566)
Balance – September 30, 2017	<u>\$ -</u>

NOTE 7 – COMMITMENTS AND CONTINGENCIES

Operating Leases

Beginning August 1, 2017, the Company began leasing approximately 11,319 square feet of office space under a 63 month operating lease with an initial monthly rent of \$6,132 plus taxes, insurance and utilities.

NOTE 8 - EQUITY

On January 1, 2017, the Company issued 4,000,000 shares of its common stock valued at \$232,000 as compensation to a consultant for advisory services to be rendered over the following two-year period. The company has recorded this expense as a prepaid expense and will amortize the cost on a straight-line basis over the following 24 months.

On March 8, 2017, the Company issued 1,250,000 shares of its commons stock to each of its executive officers, for an aggregate 2,500,000 shares, as payment of accrued compensation totaling \$150,000. The shares were valued at \$0.06 each.

Between March 1 and March 30, 2017, the Company sold 1,466,666 shares of its common stock to multiple accredited investors for aggregate gross proceeds of \$88,000, or \$0.06 per share.

Between April 6 and May 10, 2017, the Company sold 1,566,999 shares of its common stock to multiple accredited investors for aggregate gross proceeds of \$94,020, or \$0.06 per share.

Between July 10 and July 18, 2017, the Company sold 433,333 shares of its common stock to multiple accredited investors for aggregate gross proceeds of \$26,000, or \$0.06 per share.

On July 25, 2017, the Company sold 120,000 shares of its common stock to an accredited investor for gross proceeds of \$12,000, or \$0.10 per share.

NOTE 9 – SUBSEQUENT EVENTS

We have evaluated all events that occurred after the balance sheet date through the date when our financial statements were issued to determine if they must be reported. Management has determined that other than as disclosed below, there were no additional reportable subsequent events to be disclosed.

Subsidiary Divestiture

Effective October 16, 2017, the Company spun off its wholly-owned subsidiary, Dallas Lighting and Photonics (“DLP”), to Kevin Stone, the Company’s President, CTO, Director, and Co-Founder, in order to focus on its photobiological lighting efforts. Pursuant to this transaction, Mr. Stone resigned his position with the Company and has agreed to return 16.25 million shares of the Company’s common stock in exchange for full ownership of DLP. These shares were subsequently returned to the treasury and cancelled.

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

Light Engine Design Corp.	December 2, 2016 - Present
Tall Trees LED Company, Inc.	August 16, 2016 - December 2, 2016
Business Continuity Solutions, Inc.	June 23, 2013 – August 16, 2016
*Extreme Sports Marketing, Inc.	April 3, 2009 – June 23, 2013
*Exosphere Aircraft Company, Inc.	December 15, 2008 – April 3, 2009
*MMA World Holdings, Inc.	September 24, 2008 - December 15, 2008
*Exosphere Aircraft Company, Inc.	May 17, 2006 – September 24, 2008
American Lending & Acquisition Group, Inc.	March 16, 1998 – May 17, 2006
Mortgage Acquisition Group, Inc.	July 7, 1997 – March 16, 1998

**On March 17, 2013, American Lending & Acquisition Group, Inc. was merged with and into Extreme Sports Marketing, Inc. for administrative purposes. Although the two businesses had been operating as the same business since reincorporation on April 20, 2006, they were technically separate legal entities under Florida law. The business has not operated under the name American Lending & Acquisition Group, Inc. since May 17, 2006.*

ITEM 2: Address of the issuer's principal executive offices**Company Headquarters**

1134 E Broadmor Dr.
Tempe, AZ 85282

ITEM 3: Security Information**Trading symbol: TLED**

Exact title and class of securities outstanding: Common equity CUSIP: 53226B102

Par or Stated Value: \$0.001

Total shares authorized: 150,000,000 as of: November 14, 2017

Total shares outstanding: 37,418,592 as of: November 14, 2017

Transfer Agent

Securities Transfer Corporation
2901 N Dallas Parkway
Plano, TX 75093
Phone: (469) 633-0101

The Transfer Agent is registered under the Exchange Act

There are no restrictions on the transfer of the security other than those imposed on certificated shares bearing restrictive legends.

There have not been any trading suspension orders issued by the SEC in the past 12 months.

On November 4, 2016, the Company completed the acquisitions of Tall Trees LED Company ("Tall Trees" and Dallas Lighting and Photonics ("DLP")) through the issuance of an aggregate 30,585,000 of the Company's common stock. Both companies acquired became wholly owned subsidiaries and are consolidated in these financial statements using the equity method of accounting.

On December 21, 2016, the Company effected a 6 to 1 reverse stock split in which every shareholder received one new share of the Company's common stock for every six shares previously held, rounded up to the nearest whole share.

Effective October 16, 2017, the Company spun off its wholly-owned subsidiary DLP. As part of this agreement the Company's former President and CTO, Kevin Stone, returned 16,250,000 shares of the Company's common stock to the treasury.

ITEM 4: Issuance History

Between April 29 and November 2, 2016, the Company sold 2,916,668 shares of its common stock to an accredited investor for aggregate gross proceeds of \$350,000.

On January 1, 2017, the Company issued 4,000,000 shares of its common stock valued at \$232,000 as compensation to a consultant for advisory services to be rendered over the following two-year period.

On March 8, 2017, the Company issued 1,250,000 shares of its common stock to each of its executive officers, for an aggregate 2,500,000 shares, as payment of accrued compensation totaling \$150,000. The shares were valued at \$0.06 each.

Between March 1 and March 30, 2017, the Company sold 1,466,666 shares of its common stock to multiple accredited investors for aggregate gross proceeds of \$88,000 or \$0.06 per share.

Between April 6 and May 10, 2017, the Company sold 1,566,999 shares of its common stock to multiple accredited investors for aggregate gross proceeds of \$94,020, or \$0.06 per share.

Between July 10 and July 18, 2017, the Company sold 433,333 shares of its common stock in private placements for aggregate gross proceeds of \$26,000 or \$0.06 per share.

On July 25, 2017, the Company sold 120,000 shares of its common stock in private placements for aggregate gross proceeds of \$12,000 or \$0.10 per share.

ITEM 5: Financial Statements – Unaudited

The issuer is providing the following financial statements:

- A. Unaudited Consolidated Balance Sheets as of September 30, 2017 and December 31, 2016;
- B. Unaudited Consolidated Statements of Operations for the three and nine months ended September 30, 2017 and 2016;
- C. Unaudited Consolidated Statements of Cash Flows for the nine months ended September 30, 2017 and 2016;
- D. Notes to the unaudited financial statements.

ITEM 6: Business, Products and Services

Based in Tempe, AZ, the Company's principal business is to provide Light Emitting Diode (LED) lighting for frequency-specific applications, such as horticulture, algae management, and light-delivery and spectrum-sensitive functions, such as wildlife preservation and light pollution reduction.

ITEM 7: Facilities

The Company does not currently lease office space although it intends to sometime in the future. For the time being the Company is utilizing an office at a Scottsdale location on an informal basis. The Company has no legal right to maintain the use of these offices beyond permissive use

ITEM 8: Officers, Directors and Control Persons

(A) Names of Officers, Directors and Control Persons.

Robert Manes – Chief Executive Officer, Chief Operating Officer, Director and significant shareholder
Paul Williams – Chairman of the Board, Chief Financial Officer, and significant shareholder
Hans Huber – significant shareholder

(B) Legal/Disciplinary History.

None 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); (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; (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 or commodities law, which finding or judgment has not been reversed, suspended or vacated; or (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.

(C) Beneficial Shareholders

Name	Address	No. of Shares	Ownership % ⁽¹⁾
Robert Manes	1134 E Broadmor Dr. Tempe, AZ 85282	16,250,000	43.4%
Paul Williams	6860 North Dallas Pkwy Plano, TX 75024	4,000,000	10.7%
Hans Huber	PO Box 1580 Kihei, HI 96753	2,916,668	7.8%

(1) Based on 37,418,592 shares of common stock outstanding as of November 14, 2017

ITEM 9: Third Party Providers

Legal Counsel

Kevin Woltjen
Strasburger & Price, LLP
901 Main Street, Suite 6000
Dallas, TX 75202
Phone (214) 651-4330

ITEM 10: Certification

I, Robert Manes, as Chief Executive Officer, and I, Paul Williams, as Chief Financial Officer and Chairman of Light Engine Design Corp. ("the Company) certify that:

1. I have reviewed the Disclosure Statements for the three and nine months ended September 30, 2017 and 2016 of Light Engine Design Corp.;
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 represent 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 document.

November 14, 2017

/s/ Robert Manes

Robert Manes
Chief Executive Officer

/s/ Paul Williams

Paul Williams
Chief Financial Officer