**OTC Pink Basic Disclosure September 30, 2013**

**1)** **Name of the issuer and its predecessors** Entertainment Arts Research Inc

**2)** **Address of the issuer's principal executive office:** 7249 Misty Harbor Court
Stone Mountain, GA 30087

**3)** **Security Information:** Trading Symbol**: EARI**
**Transfer Agent:** Empire Stock Transfer
Is registered under exchange act
1859 Whitney Mesa Dr.
Henderson, NV
702-818-5898

| Stock ID | Stock Description CUSIP | Active Holders | Authorized Authorized Unissued |
|---|---|---|---|
| 479 | BLUE-Common A<br>29382T103 | 300 | 95,200,000<br>9,154,360 |
| CSB | Common B<br>Series B | 3 | 50,000,000<br>44,800,000 |
| PRA | Pre-Printed: Pref A<br>29382T202 | 22 | 25,000,000<br>22,460,500 |
| PRB | Blue: Pref B<br>29382T301 | 40 | 25,000,000<br>23,262,100 |
| PRD | Pref:Series D Convertible<br>Preferred 50 to 1 vote rights | 0 | 25,000,000<br>25,000,000 |

**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

Entertainment Arts has had one event in the last two years that represented a recordable stock change. On August 1, 2013 EARI issued a total of 13,200,000 shares of two year restricted Common A stock to the four principals of Imagination Branding. The stock was sold at July 29th 2013 pricing and represented the stock portion of the purchase of Imagination Branding. EARI deposited the 13,200,000 and $230,000.00 dollars to the Escrow Agent Charles Fridell, Attorney 4535 Harding Rd, Suite 208, Nashville, TN 37205. Imagination Branding close will be completed upon the escrow agent receiving $1,270,000.00 cash and the completion of Imagination's audit.

## 5) Financial Statements

See Exhibit A.

## 6) EARI's Products and Services

Entertainment Arts Research Inc. (EARI) creates, develops and publishes apps, video games, web content and interactive entertainment that reflect culture, ethnicity and passion of communities the mainstream media overlooks.

EARI is a Nevada sub chapter s corporation that is listed on the OTC Pink Sheets. EARI is the process of finalizing the qualifications of being a reporting company. They will file their filings to get on Bulletin Boards. EARI's main office is in Atlanta and after the Imagination Branding acquisition will have an office in Dallas, Nashville and Rochester, NY.

### Products and Services

EARI owns Daily App Dream which is a boutique app platform for Apple apps. It allows app developers to feature their apps to help distinguish them from the 900,000 apps found in the Apple store. Each day Daily App Dream will feature three apps that will allow our 300,000 monthly followers to download them for free.

To expand and differentiate Daily App Dream from its competitors EARI will look to expand into offering marketing and branding services. An effective way to do this will be to look at acquiring companies that will help enhance our marketing and branding vision.

EARI offers game and app design and development services as well as develops and designs their own apps and games.

## 7) EARI's Facilities

Until the acquisition is completed EARI does not have any leased space.

## 8) Officers, Directors, and Control Persons

Joseph Saulter, CEO, Chairman of the Board of Directors

Professor Joseph Saulter is our founder, CEO, and Chairman of the Board, and has served in these capacities since 2002. In this role, he has created an organization focused on African-American game design and development, guided the management of a new educational game for Atlanta Life Financial Group, and developed Urban Video Game Academy, a game technology center for urban school students. Mr. Saulter currently serves as the Chairman of the International Game Developers Association's Diversity Advisory Board and has held the Chairman's position at American Intercontinental University in Atlanta. Mr. Saulter is currently working with video companies, such as EA Sports, in helping to create diversity and opportunity for underprivileged youth in the gaming industry. Through his connections in the gaming industry Mr. Saulter has recruited some of the best designers in the gaming industry to work on EARI's projects.

Mark Gibbs, President

Mark is a recognized marketing and financial leader known for crafting a company's requisite strategic vision. His unique blend of financial and marketing expertise helps to maximize clients' bottom line. For over 25 years as a registered financial consultant, Mark has worked with the most recognized financial firms where he gained experience helping companies go public. In 2005, at the request of his clients, he formed Sail Marketing Inc. to deliver state of the art marketing services to help companies maximize their vertical sales growth through client database management. He was instrumental in helping EARI with the purchase of Daily App Dream and is overseeing the purchase of the brand marketing company Imagination Branding. Mark's responsibilities at EARI will be to keep EARI on track with its new vision as a complete service and promoter of apps and games.

B) There have been no legal or disciplinary issues in the past five years.

C) Beneficial Shareholders

Common Shareholders

Aaron &Allison Berson
5 Daremy Court
Melville, NY 11747 5,000,000 Shares Common Restricted

Stephen Friedman
2087 Berley Ln
Merrick, NY 11566 Common Restricted
5,000,000 Shares

K&R Investment
33 Main St.
Newton, CT 06470 10,150,000 Shares Common Restricted
Principal Owner and Resident Agent Robert Tassinari
Address: Same as above

Joseph Saulter
7249 Misty Harbor Court
Stone Mountain, GA 30087 17,901,500 Shares Common Restricted

| | | |
|---|---|---|
| Jonathan Eubanks<br>36358 North Lakepoint Ln<br>Palmdale, CA 93550 | 17,901,500 Shares | Common Restricted |
| Imagination<br>230 Grand Circle<br>Nashville, TN 37228 | 13,200,000 Shares | Common Restricted |
| Principal Owners | Michael Nathanson<br>Jan Nathanson<br>Christopher Link<br>Rebecca Link | |
| Resident Agent (stock in escrow)<br>4535 Harding Rd, Suite 208<br>Nashville, TN 37205 | Charles Fridell Attorney | |

Preferred A Shareholders

| | | |
|---|---|---|
| Hilde Kjekstad<br>24 Llewellyn Dr.<br>New Canaan, CT 06840 | 2,000,000 Shares | Restricted |
| Marty Snowden<br>271 Main St.<br>Irvine, KY 40336 | 250,000 Shares | Restricted |

**9) Third Party Providers**

## *Accountant*

EARI's accounting services are provided by Steven Corso at Corso and Company. Their telephone number is 310---488---7019, Corso and Company is located at 572 Shasta Drive, Encinitas, California 92024. Steven Corso http://www.linkedin.com/in/stevenjcorso

## Attorney

EARI's law services are provided by Kenneth Bart at Bart and Associates LLC. Their telephone number is (720)226-7511. Bart and Associates LLC is located at 8400 East Prentice Ave, suite 1500, Greenwood Village, Co 80111 email: info@kennethbartesq.com

**10) Issuer Certification**

I, Joseph Saulter certify that:

1) I have reviewed this September 30, 2013 disclosure report of Entertainment Arts Research 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.

Dated: December 3, 2013

/s/ Joseph Saulter
Joseph Saulter

**EXHIBIT A**

**ENTERTAINMENT ARTS RESEARCH, INC.**

**(A Development Stage Company)**
**BALANCE SHEETS**

| | | September 30, 2013 | | December 31, 2012 |
|---|---|---|---|---|
| Assets: | | | | |
| Current assets | | | | |
| Cash and cash equivalents | $ | 26,324 | $ | 5,763 |
| Accounts Receivable | | - | | - |
| Deposit For Acquisition | | 3,002,000 | | - |
| Total Current Assets | | 3,028,324 | | 5,763 |
| Intangible Assets-Technology License | | 62,000 | | 62,000 |
| Total Assets | $ | 3,090,324 | $ | 67,763 |
| Liabilities and Stockholders' Deficit: | | | | |
| Current Liabilities | | | | |
| Related Party Loan | $ | 25,000 | $ | 15,000 |
| Notes Payable | | 326,000 | | 45,000 |
| Total Current Liabilities | | 351,000 | | 60,000 |
| Total Liabilities | | 351,000 | | 60,000 |
| Stockholders' Equity: | | | | |
| Common Stock, 100,000,000 shares authorized, 85,845,640 and72,543,640 issued and outstanding @.00001 respectively | | 858 | | 725 |
| Common Stock, B, 50,000,000 shares authorized, 5,200,000 shares outstanding @.00001 respectively | | 52 | | 52 |
| Preferred Stock, A,25,000,000 shares authorized, and 2,539,500 shares issued @.0001 par value, respectively | | 26 | | 26 |
| Preferred Stock, B, 25,000,000 shares authorized, 1,737,900 and 23,401,600 shares issued@.00001 respectively, | | 17 | | 234 |
| Preferred Stock, D, 25,000,000 shares authorized, 0 and 25,000,000 shares issued @.00001 par value | | - | | 250 |
| Additional Paid in Capital | | 6,375,458 | | 3,577,624 |
| Common Stock Payable | | - | | 13,500 |
| Deficit Accumulated During the Development Stage | | (3,637,087) | | (3,584,648) |
| Total Stockholders' Equity (Deficit) | $ | 2,739,324 | $ | 7,763 |
| Total Liabilities and Stockers Equity | $ | 3,090,324 | $ | 67,763 |

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

**ENTERTAINMENT ARTS RESEARCH, INC.**
**(A Development Stage Company)**
**STATEMENTS OF OPERATIONS**

| | Three Months Ended September 30, 2013 | Three Months Ended September 30, 2012 | Nine Months Ended September 30, 2013 | Nine Months Ended September 30, 2012 | Inception to September 30, 2013 |
|---|---|---|---|---|---|
| Total Revenue | $24,317 | $3,000 | $58,211 | $25,418 | $88,428 |
| Expenses: | - | | | | |
| Stock for Services | | | 12,000 | - | 54,802 |
| General and Administrative | 76,767 | 2,462 | 98,650 | 25,690 | 3,670,713 |
| Total operating expenses | 76,787 | 2,462 | 110,650 | 25,690 | 3,725,515 |
| Profit (Loss) from operations | (52,470) | 538 | (52,439) | (272) | (3,637,087) |
| Other income or (expense) | | | | | |
| Other | - | | - | - | - |
| Profit (Loss) | (52,470) | 538 | (52,439) | $(272) | $(3,637,087) |
| Common shares outstanding | 79,535,596 | 72,543,640 | 74,956,911 | 72,543,640 | |
| Net (loss) per share | $(0.00) | $0.00 | $(0.00) | $ (0.00) | |
| Fully Diluted shares outstanding | 89,012,996 | 82,021,040 | 84,434,311 | 82,021,040 | |

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

**ENTERTAINMENT ARTS RESEARCH, INC.**
**(A Development Stage Company)**
**STATEMENTS OF CASH FLOWS**

| | For the Nine Months Ended September 30, 2013 | For the Nine Months Ended September 30, 2012 | For the Period of Inception to September 30 2013 |
|---|---|---|---|
| Cash flows from operating activities: | | | |
| Net (Loss) for the period | $(52,439) | $(912) | $(3,637,087) |
| Stock Issued | 12,000 | - | 68,302 |
| Adjustments to reconcile net (loss) to net cash (used) by operating activities: | | | |
| (Increase) in Deposits | (230,000) | - | (230,000) |
| Increase in Accounts Payable and Accrued Expenses | - | - | - |
| Net cash (used) by operating activities | (270,439) | (912) | (3,798,785) |
| Cash Flows from Investing Activities: | | | |
| Purchase of Technology | | | |
| Cash Flows used in Investing Activities | | | (62,000) |
| Cash Flows from Financing Activities: | | | |
| Stock issued for cash | | - | 3,536,109 |
| Proceeds from Loans | 310,000 | 999 | 370,000 |
| Loans Repaid | (19,000) | - | (19,000) |
| Net cash provided by financing activities | 291,000 | 999 | 3,887,109 |
| Net increase (decrease) in cash | 20,561 | 87 | 26,324 |
| Cash – beginning | 5,763 | 520 | - |
| Cash – ending | $26,324 | $607 | $26,324 |

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

## (A Development Stage Company)
## STATEMENT OF STOCKHOLDERS' EQUITY

| | Common Stock | | Common Stock A | | Preferred Stock A | | Preferred Stock B | | Preferred Stock D | | Stock Subscription Payable | Additional Paid-In Capital | Retained Earnings | Total Stockholders' Deficit |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Shares | Amount | Shares | Amount | Shares | Amount | Shares | Amount | Shares | Amount | | | | |
| Balance November 24, 2008 | 72,902,960 | $ 729 | | | - | $ - | - | $ - | - | $ - | $ - | $ 522,560 | (270,731) | $ 252,558 |
| Loss for period | | | | | | | | | | | | | (31,575) | (31,575) |
| Balance December 31, 2008 | 72,902,960 | 729 | | | | | | | | | | 522,560 | (302,306) | 220,983 |
| Preferred Shares Issued | | | | | 2,507,500 | 25 | | | | | | 2,246,475 | | 2,246,500 |
| Net Loss for the year December 31, 2009 | | | | | | | | | | | | | (1,742,375) | (1,742,375) |
| Balance December 31, 2009 | 72,902,960 | 729 | | | 2,507,500 | 25 | | | | | | 2,769,035 | (2,044,681) | 725,108 |
| Shares cancelled | -5,000,320 | (50) | | | | | | | | | | 50 | | |
| Shares issued | | | 5,200,000 | 52 | 160,000 | 2 | | | | | | (2) | | 52 |
| Shares issued | | | | | 2,622,000 | 26 | | | | | | 648,944 | | 648,970 |
| Shares issued | | | | | | | 23,401,600 | 234 | | | | 54,766 | | 55,000 |
| Net Loss | - | - | | | - | - | - | - | - | - | - | - | (1,403,953) | -1,403,953 |
| Balance December 31, 2010 | 67,902,640 | 679 | 5,200,000 | 52 | 5,289,500 | 53 | 23,401,600 | 234 | | | - | 3,472,793 | (3,448,634) | 25,177 |
| Shares issued for Cash | 1,041,000 | 11 | | | - | - | - | - | - | - | - | 62,339 | - | 62,350 |
| Shares issued for services | 850,000 | 8 | | | - | - | - | - | - | - | - | 42,492 | - | 42,500 |
| Shares converted | 2,750,000 | 27 | | | 2,750,000 | -27 | - | - | - | - | - | - | - | - |
| Net loss | - | - | | | - | - | - | - | - | - | - | - | (129,507) | (129,507) |
| Balance December 31, 2011 | 72,543,640 | 725 | 5,200,000 | 52 | 2,539,500 | 26 | 23,401,600 | 234 | - | - | - | 3,577,624 | (3,578,141) | 520 |
| Shares issued | | | | | | | | | 25,000,000 | 250 | | | | 250 |
| Stock to be issued | - | - | | | - | - | - | - | - | - | 13,500 | - | - | 13,500 |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Net loss | - | - | | | - | - | - | - | - | - | - | - | (6,507) | (6,507) |
| Balance December 31, 2012 | 72,543,640 | $ 725 | 5,200,000 | 52 | 2,539,500 | $ 26 | 23,401,600 | $ 234 | 25,000,000 | $ 250 | $ 13,500 | $ 3,577,624 | $ (3,584,648) | $ 7,763 |
| Shares issued for technology | 54,000 | 1 | | | | | | | | | (13,500) | 13,499 | | - |
| Shares issued for services | 48,000 | | | | | | | | | | | 12,000 | | 12,000 |
| Shares issued deposit on acquisition | 13,200,000 | 132 | | | | | | | | | | 2,771,868 | | 2,772,000 |
| Cancelled shares | | | | | | | (21,663,700) | (217) | (25,000,00) | (250) | | 467 | | |
| Net Profit | | | | | | | | | | | | | (52,439) | (52,439) |
| Balance September 30, 2013 | 85,845,640 | 858 | 5,200,000 | 52 | 2,539,500 | 26 | 1,737,900 | 17 | - | - | - | 6,375,458 | (3,637,087) | 2,739,324 |

**ENTERTAINMENT AND ARTS RESEARCH, INC.**
**(A Development Stage Company)**
**NOTES TO FINANCIAL STATEMENTS**
**September 30, 2013**

## NOTE 1 - ORGANIZATION AND DESCRIPTION OF BUSINESS

Entertainment and Arts Research, Inc.. (the “Company”) was incorporated under the laws of the state of Nevada on March 19, 1999 as a real estate rental corporation under the name Property Investors Ventures, Inc. On November 24, 2008 the company effectuated a reverse merger and changed its name to Entertainment and Arts Research, Inc. The Company created, develops and publishes apps, video games, web content and interactive entertainment..

## NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Company’s financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”). The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Management further acknowledges that it is solely responsible for adopting sound accounting practices, establishing and maintaining a system of internal accounting control and preventing and detecting fraud. The Company's system of internal accounting control is designed to assure, among other items, that 1) recorded transactions are valid; 2) valid transactions are recorded; and 3) transactions are recorded in the proper period in a timely manner to produce financial statements which present fairly the financial condition, results of operations and cash flows of the Company for the respective periods being presented

*Development Stage Company*

The Company is a development stage company as defined by section 915-10-20 of the Financial Accounting Standards Board (“FASB”) Accounting Standards Codification. Although the Company has recognized some nominal amount of income since inception, the Company is still devoting substantially all of its efforts on establishing the business and, therefore, still qualifies as a development stage company. All losses accumulated since inception have been considered as part of the Company’s development stage activities.

*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 disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Significant estimates include the estimated useful lives of property and equipment. Actual results could differ from those estimates.

*Cash equivalents*

The Company considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

*Fair value of financial instruments*

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 accounting principles generally accepted in the United States of America (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 (3) 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 (3) 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 amount of the Company's financial assets and liabilities, such as cash, prepaid expenses and accrued expenses approximate their fair value because of the short maturity of those instruments. The Company's notes payable approximate the fair value of such instruments based upon management's best estimate of interest rates that would be available to the Company for similar financial arrangements at September 30, 2013.

The Company does not have any assets or liabilities measured at fair value on a recurring or a non-recurring basis.

*Equipment*

Equipment is recorded at cost. Expenditures for major additions and betterments are capitalized. Maintenance and repairs are charged to operations as incurred. Depreciation of equipment is computed by the straight-line method (after taking into account their respective estimated residual values) over the assets estimated useful life of three (3) or seven (7) years. Upon sale or retirement of equipment, the related cost and accumulated depreciation are removed from the accounts and any gain or loss is reflected in statements of operations.

*Impairment of long-lived assets*

The Company follows paragraph 360-10-05-4 of the FASB Accounting Standards Codification for its long-lived assets. The Company's long-lived assets, which includes computer equipment is reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of the asset may not be recoverable.

The Company assesses the recoverability of its long-lived assets by comparing the projected undiscounted net cash flows associated with the related long-lived asset or group of long-lived assets over their remaining estimated useful lives against their respective carrying amounts. Impairment, if any, is based on the excess of the carrying amount over the fair value of those assets. Fair value is generally determined using the asset's expected future discounted cash flows or market value, if readily determinable. If long-lived assets are determined to be recoverable, but the newly determined remaining estimated useful lives are shorter than originally estimated, the net book values of the long-lived assets are depreciated over the newly determined remaining estimated useful lives.

The Company determined that there were no impairments of long-lived assets, licensing technology as of September 30, 2013.

*Commitments and contingencies*

The Company follows subtopic 450-20 of the FASB Accounting Standards Codification to report accounting for contingencies. Liabilities for loss contingencies arising from claims, assessments, litigation, fines and penalties and other sources are recorded when it is probable that a liability has been incurred and the amount of the assessment can be reasonably estimated.

*Revenue recognition*

The Company follows paragraph 605-10-S99-1 of the FASB Accounting Standards Codification for revenue recognition. The Company will recognize revenue when it is realized or realizable and earned. The Company considers revenue realized or realizable and earned when all of the following criteria are met: (i) persuasive evidence of an arrangement exists, (ii) the product has been shipped or the services have been rendered to the customer, (iii) the sales price is fixed or determinable, and (iv) collectability is reasonably assured.

*Income taxes*

The Company follows Section 740-10-30 of the FASB Accounting Standards Codification, which requires recognition of deferred tax assets and liabilities for the expected future tax consequences of events that have been included in the financial statements or tax returns. Under this method, deferred tax assets and liabilities are based on the differences between the financial statement and tax bases of assets and liabilities using enacted tax rates in effect for the fiscal year in which the differences are expected to reverse. Deferred tax assets are reduced by a valuation allowance to the extent management concludes it is more likely than not that the assets will not be realized. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the fiscal 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 the Statements of Income and Comprehensive Income in the period that includes the enactment date.

The Company adopted section 740-10-25 of the FASB Accounting Standards Codification ("Section 740-10-25") with regards to uncertainty income taxes. Section 740-10-25 addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under Section 740-10-25, the Company may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be greater than fifty percent (50%) likelihood of being realized upon ultimate settlement. Section 740-10-25 also provides guidance on de-recognition, classification, interest and penalties on income taxes, accounting in interim periods and requires increased disclosures. The Company had no material adjustments to its liabilities for unrecognized income tax benefits according to the provisions of Section 740-10-25.

*Net income (loss) per common 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 common share is computed by dividing net income (loss) by the weighted average number of shares of common stock outstanding during the period. Diluted net income (loss) per common share is computed by dividing net income (loss) by the weighted average number of shares of common stock and potentially outstanding shares of common stock during the period. The weighted average number of common shares outstanding and potentially outstanding common shares assumes that the Company incorporated as of the beginning of the first period presented.

There are potentially dilutive shares outstanding as of September 30, 2013 and December 31, 2012 as the preferred shares are convertible into common.

*Cash flows reporting*

The Company adopted paragraph 230-10-45-24 of the FASB Accounting Standards Codification for cash flows reporting, classifies cash receipts and payments according to whether they stem from operating, investing, or financing activities and provides definitions of each category, and uses the indirect or reconciliation method ("Indirect method") as defined by paragraph 230-10-45-25 of the FASB Accounting Standards Codification to report net cash flow from operating activities by adjusting net income to reconcile it to net cash flow from operating activities by removing the effects of (a) all deferrals of past operating cash receipts and payments and all accruals of expected future operating cash receipts and payments and (b) all items that are included in net income that do not affect operating cash receipts and payments. The Company reports the reporting currency equivalent of foreign currency cash flows, using the current exchange rate at the time of the cash flows and the effect of exchange rate changes on cash held in foreign currencies is reported as a separate item in the reconciliation of beginning and ending balances of cash and cash equivalents and separately provides information about investing and financing activities not resulting in cash receipts or payments in the period pursuant to paragraph 830-230-45-1 of the FASB Accounting Standards Codification.

*Advertising Costs*

The Company expenses the cost of advertising and promotional materials when incurred. Total Advertising costs were zero for all periods.

*Subsequent events*

The Company follows the guidance in Section 855-10-50 of the FASB Accounting Standards Codification for the disclosure of subsequent events. The Company will evaluate subsequent events through the date when the financial statements were issued. Pursuant to ASU 2010-09 of the FASB Accounting Standards Codification, the Company as an SEC filer considers its financial statements issued when they are widely distributed to users, such as through filing them on EDGAR.

*Recently issued accounting pronouncements*

The following accounting standards were issued as of December 26, 2011:

**ASU 2010-06, Fair Value Measurements and Disclosures (Topic 820) – Improving Disclosures about Fair Value Measurements.**
This ASU affects all entities that are required to make disclosures about recurring and nonrecurring fair value measurements under FASB ASC Topic 820, originally issued as FASB Statement No. 157, *Fair Value Measurements*. The ASU requires certain new disclosures and clarifies two existing disclosure requirements. The new disclosures and clarifications of existing disclosures are effective for interim and annual reporting periods beginning after December 15, 2009, except for the disclosures about purchases, sales, issuances, and settlements in the roll forward of activity in Level 3 fair value measurements. Those disclosures are effective for fiscal years beginning after December 15, 2010, and for interim periods within those fiscal years.

**ASU 2011-04, *Fair Value Measurement (Topic 820) – Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and IFRSs***
This ASU supersedes most of the guidance in Topic 820, although many of the changes are clarifications of existing guidance or wording changes to align with IFRS 13. In addition, certain amendments in ASU 2011-04 change a particular principle or requirement for measuring fair value or disclosing information about fair value measurements. The amendments in ASU 2011-04 are effective for public entities for interim and annual periods beginning after December 15, 2011.

**NOTE 3 – GOING CONCERN**

As reflected in the accompanying financial statements, the Company had an accumulated deficit of $3,637,087 at September 30, 2013 and limited cash.

While the Company is attempting to increase revenues, the Company's cash position may not be significant enough to support the Company's daily operations. Management intends to raise additional funds by way of a public or private offering. Management believes that the actions presently being taken to further implement its business plan and generate revenues provide the opportunity for the Company to continue as a going concern. While the Company believes in the viability of its strategy to generate revenues and in its ability to raise additional funds, there can be no assurances to that effect. The ability of the Company to continue as a going concern is dependent upon the Company's ability to further implement its business plan and generate revenues.

The financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern.

*Commitments and contingencies*

The Company follows subtopic 450-20 of the FASB Accounting Standards Codification to report accounting for contingencies. Liabilities for loss contingencies arising from claims, assessments, litigation, fines and penalties and other sources are recorded when it is probable that a liability has been incurred and the amount of the assessment can be reasonably estimated.

*Revenue recognition*

The Company follows paragraph 605-10-S99-1 of the FASB Accounting Standards Codification for revenue recognition. The Company will recognize revenue when it is realized or realizable and earned. The Company considers revenue realized or realizable and earned when all of the following criteria are met: (i) persuasive evidence of an arrangement exists, (ii) the product has been shipped or the services have been rendered to the customer, (iii) the sales price is fixed or determinable, and (iv) collectability is reasonably assured. The Company specifically derives income from the following:

1. App and game design development, contract for services
2. Clients pay a fee for a feature app or downloading apps
3. Consulting services for consulting on designs
4. In the future clients will pay for products and services that help build brand identity

For the nine months ended September 30, 2013 $55,065 was revenue was derived from design development and consulting while $3,146 was from app downloads and fees .For the nine months ended September 20, 2012 $24,368 and $1,050 were the revenues earned.

**NOTE 4-DEPOSIT FOR ACQUISITION**

From July 1, 2013 to September 21, 2013 the Company issued 13,200,000 shares of common stock. for the acquisition of Imagination Specialties, Inc .plus cash of $1,500,000 in exchange for all the outstanding shares of Imagination. In September $230,000 was paid into escrow with the balance of $1,270,000 payable no later than November 8, 2013. The value of the transaction at market is $2,772,000 in shares plus cash of $1,500,000 resulting in a total price before any impairment of $4,272,000. The Companys assets are estimated to be $1,092,000 with its liabilities at $1,185,000. The Company is evaluating the level of impairment necessary The Company anticipates closing this transaction in November of 2013.

**NOTE 5 – RELATED PARTY TRANSACTIONS**

*Free office space*

The Company has been provided office space by its Chief Executive Officer at no cost. The management determined that such cost is nominal and did not recognize the rent expense in its financial statements.

*Related Party Payable*

In 2012 the Company received $15,000 as a loan from its chief executive officer. Terms indicate it is without interest due upon demand.

In 2013 an additional $10,000 was loaned

*Consulting Services*

Included in the general and administrative costs for 2013 is $17,500 paid to the officers consulting firm for services.

**NOTE 6- INTANGIBLEASSET-LICENSE TECHNOLOGY AND NOTES PAYABLE**

The Company in November 2012 acquired technology related to the “Daily App Dream” for a total price of $62,000, payable over 12 months @ $3,500 per month plus a one time payment of $6,500 and $13,500 worth of the Company’s stock. The Company has evaluated the asset of $62,000 for future cash flows and determined that there should not be any impairment on this asset. At September 30, 2013, the Company was obligated for $26,000 in remaining payments.

On August 1, 2013 the Company received a loan for $300,000. Repayment is due within 6 months by 3,000,000 shares of preferred b shares convertible into common anytime after 6 months of August 1, 2013.

**NOTE 7-STOCKHOLDERS' EQUITY**

*Issuance of common stock*

The Company in 2011 issued 1,041,000 shares for cash of $62,350 and 850,000 shares for services valued at market of .05 cents resulting in an expense for stock for services of $42,500. Also in 2011 preferred a stock was converted into common for 2,750,000.

In 2013 the Company issued 102,000 shares at market, 54,000 for the stock part of the intangible asset purchase and 48,000 for services. Both issuances were valued at market on date of issuance of..25 per share

In July to September of 2013 the Company issued 13,200,000 shares of stock referred to in note 4.

*Common Stock B*

The Company has 50,000,000 authorized shares of Common Stock B, convertible on a 1 to 1 basis with Common Stock. At September 30, 2013 5,200,000 shares are issued and outstanding of which the CEO retains 2,700,000 shares.

*Preferred Stock*

The Company has authorized 25,000,000 shares each of preferred stock A, B, and D with a par value of .00001. At September 30, 2013, 2,539,500 shares of preferred A were outstanding, 1,737,900 of B, and 0 of D. All classes of preferred are convertible on an 1 to 1 basis to common. During the period of July to September 2013 21, 663, 700 of the preferred B were cancelled resulting in the balance of 1,737,900 and 25,000,000 shares of D were cancelled resulting in zero.

**NOTE 8 – INCOME TAX**

Deferred taxes are provided on a liability method whereby deferred tax assets are recognized for deductible temporary differences and operating loss and tax credit carryforwards and deferred tax liabilities are recognized for taxable temporary differences. Temporary differences are the differences between the reported amounts of assets and liabilities and their tax bases. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion or all of the deferred tax assets will not be realized. Deferred tax assets and liabilities are adjusted for the effects of changes in tax laws and rates on the date of enactment.

Net deferred tax assets consist of the following components as of December 31, 2012 and 2011:

| | | December 31, 2012 | December 31, 2011 |
|---|---|---|---|
| Deferred Tax Assets – Non-current: | | | |
| NOL Carryover | $ | 3,541,846 | $3,535,589 |
| Payroll Accrual | = | - | - |
| Less valuation allowance | | (3,541,846) | (3,535,589) |

| | | |
|---|---|---|
| Deferred tax assets, net of valuation allowance | $ - | $ - |

The income tax provision differs from the amount of income tax determined by applying the U.S. federal income tax rate to pretax income from continuing operations for the period ended December 31, 2012 and 2011 due to the following:

| | 2012 | 2011 |
|---|---|---|
| Book Income | $(6,506) | $(129,507) |
| Meals and Entertainment | - | - |
| Stock for Services | 250 | 42,500 |
| Accrued Payroll | - | - |
| Valuation allowance | 6,256 | 87,007 |
| | $ - | $ - |

At December 31, 2012, the Company had net operating loss carryforwards of approximately $3,541,846 that may be offset against future taxable income from the year 2012 to 2032. No tax benefit has been reported in the December 31, 2012 financial statements since the potential tax benefit is offset by a valuation allowance of the same amount.

Due to the change in ownership provisions of the Tax Reform Act of 1986, net operating loss carryforwards for Federal Income tax reporting purposes are subject to annual limitations. Should a change in ownership occur, net operating loss carryforwards may be limited as to use in future years.

**NOTE 8– SUBSEQUENT EVENTS**

The Company has evaluated all events that occurred after the balance sheet date through the date when the financial statements were issued to determine if they must be reported. The Management of the Company determined that there were no reportable subsequent event to be disclosed.