3D Entertainment Holdings, Inc.

Notes to Financial Statements
September 30, 2015

Note 1 – Organization and Basis of Presentation

3D Entertainment Holdings, Inc. (the "Company"), operates through its wholly owned subsidiary 3D Eye Solutions, LLC, which is a service provider and integrator for the stereoscopic media industry and which owns proprietary technology to convert existing 2D content into 3D both with and without glasses. During the 3rd quarter of 2015, Oak River Technology, LLC (Oak River) which specializes in individual and group payment, collections and remittance solutions. They offer unique solutions for payroll deduction, automatic deductions from checking accounts, along with benefits to the creditor/recipient of the payments, was merged into 3D Entertainment Holdings, Inc.

Note 2 – Summary of Significant Accounting Policies

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 reported period. Actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of statements of cash flows, the Company considers all highly liquid investments with a maturity date of three months or less to be cash equivalents. At September 30, 2015, the Company did not have any funds in excess of the $100,000 FSLIC limitations.

The statement of cash flows is prepared on the basis of cash and cash equivalents. For purposes of the statements of cash flows, the Company considers all highly liquid debt instruments purchased with a maturity of three months or less, unless restricted as to use, to be cash equivalents.

Advertising and Marketing

Advertising costs are expensed as incurred and are included in the operating expenses. The advertising and promotion expense for the periods ended September 30, 2015 and December 31, 2014, were $-0- and $299, respectively.

Fixed Assets

Fixed assets, including furniture, fixtures, office equipment and intangible assets are stated at cost. Renewals and betterments that extend the useful lives of the assets are capitalized while repairs and maintenance to assets are expensed and charged to operations.

Depreciation and amortization is provided primarily using the straight-line method in amounts sufficient to charge the cost of the depreciable assets to operations over their expected useful lives ranging from 3 to 40 years.

Federal Income Taxes

Income tax expense includes taxes currently payable and deferred taxes arising from temporary differences between income for financial reporting and income tax purposes. The principal source of these temporary differences is the methods used to account for depreciation for tax purposes versus financial reporting purposes. For tax purposes the Company uses an accelerated method, which for financial reporting the straight-line method is used.

Management has determined that the Company does not have any uncertain tax positions that materially impact the financial statements or related disclosures. Since tax matters are subject to some degree of uncertainty, there can be no assurance that the Company's tax returns will not be challenged by the taxing authorities and the Company or its stockholders will not be subject to additional tax, penalties and interest, as a result of such challenge. Generally, the Company's tax returns remain open to Federal income tax examination for three years.

Note 3 – Notes Payable

Notes Payable, at December 31, 2014, consists of trade notes due to several companies, as well as an $18,900 convertible note due to a shareholder. At September 30, 2015, all the notes had been either extinguished or traded for assets held by the Company prior to the Oak River merger.

Note 4 – Other Current Liabilities and long term debt

The liabilities included in the balance sheet as of December 31, 2014, were all related to the assets at that time. It was determined that, during the merger of Oak River into the Company, the assets held no value for Oak River or the Company going forward, therefore the assets were relinquished to a former shareholder and the liabilities extinguished.

Note 5 – Stockholders' Equity

At September 30, 2015, the Company had 3 classes of stock:

- Common stock, par value of $.001 per share, 9,000,000,000 authorized, 5,459,674, 499 issued
- Preferred stock, Series A, having no par value, 10,000,000 authorized, zero shares issued
- Preferred stock, Series B, having no par value, 10,000,000 authorized, zero shares issued

See the statement of stockholders' equity for additional disclosure.

Note 6 – Significant Event

During August, 2015, the Company merged with Oak River Technology, LLC. As part of the agreement of merger, the then existing assets and debt of the Company were sold, liquidated, disposed of, or extinguished. In addition to the actions taken with regard to the assets and debts, the outstanding shares of preferred stock were returned to the Company and cancelled. The balance sheet, as of September 30, 2015, includes only the assets and liabilities of Oak River, whereas, the statement of income and expenses includes the activity of the Company for the first two quarters of 2015, plus the activity of Oak River for the 3rd quarter.