



LIGHT ENGINE DESIGN™

A Florida Corporation

(800) 651-9313

For the Years Ended December 31, 2016 and 2015

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 Pink: TLED) has acquired Dallas Lighting & Photonics (DLP) and Tall Trees LED Company (Tall Trees) as wholly-owned subsidiaries. The primary business of DLP and 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 entertainment, architectural/entertainment (architainment) 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, solid-state replacements for high-powered stage lighting, theater lamps, search lights, projector lamps, indoor farm lighting and algae manipulation for feed and bioremediation purposes.

Business Development

The Company anticipates execution of several Original Equipment Manufacturer (OEM) contracts for extended product families for at least two high-visibility companies operating within the entertainment lighting markets. The Company believes that execution and performance on the larger of these two contracts is imminent, based upon long term relationships and ongoing discussions, as well as previously issued non-binding Letters of Intent (LOI).

Management

Robert (Bob) Manes – Chairman/CEO/COO/Co-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)

Kevin Stone – President/CTO/Director/Co-Founder

- Previous owner, Dallas Lighting & Photonics, Inc.
- Chief architect of the Company's polyhedral array and laser phosphor technologies
- 30 years of experience in the lighting industry
- Significant presence in the entertainment lighting industry
- Recognized by the Academy of Television Arts and Sciences for his contribution to the 1992-1993 Emmy-winning show, Knights and Warriors
- Education: Texas A&M, Physics

**LIGHT ENGINE DESIGN CORP.
CONSOLIDATED BALANCE SHEETS**

	December 31, 2016	December 31, 2015
ASSETS		
Current Assets		
Cash	\$ 30,923	\$ 4,187
Prepaid expenses	864	-
Accounts receivable	303	-
Inventory	1,426	-
Total Current Assets	33,516	4,187
Intangible assets	6,154	-
Property and equipment, net	25,670	-
Total Assets	\$ 65,340	\$ 4,187
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current Liabilities		
Accounts payable and accrued expenses	\$ 200,060	\$ 148,801
Unearned revenue	354	-
Notes payable	9,566	174,673
Total Liabilities	209,980	323,474
Commitments and Contingencies	-	-
Stockholders' Deficit		
Common stock - 150,000,000 shares authorized having a par value of \$.001 per share; 43,581,463 and 16,079,799 shares issued and outstanding as of December 31, 2016 and 2015, respectively	43,582	16,080
Additional paid-in capital	280,880	(121,030)
Accumulated deficit	(469,102)	(214,337)
Total Stockholders' Deficit	(144,640)	(319,287)
Total Liabilities and Stockholders' Deficit	\$ 65,340	\$ 4,187

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

LIGHT ENGINE DESIGN CORP.
CONSOLIDATED STATEMENTS OF OPERATIONS

	For The Years Ended December 31,	
	2016	2015
Revenue	\$ 98,821	\$ 207,679
Cost of Goods Sold	<u>67,355</u>	<u>131,011</u>
Gross Profit	31,466	76,668
Operating Expenses:		
General administrative	(723)	86,601
Executive compensation	97,000	-
Professional and consulting fees	<u>179,732</u>	<u>135</u>
Total operating expenses	276,009	86,736
Loss from operations	<u>(244,543)</u>	<u>(10,068)</u>
Other Income (Expense)		
Interest income	23	-
Interest expense	<u>(10,245)</u>	<u>(1,818)</u>
Total other income (expense)	(10,222)	(1,818)
Net Loss Before Income Taxes	(254,765)	(11,886)
Income tax	<u>-</u>	<u>-</u>
Net Loss After Income Taxes	<u>\$ (814,718)</u>	<u>\$ (11,886)</u>
Weighted Average Number of Common Shares Outstanding - Basic and Diluted	<u>21,443,220</u>	<u>16,124,799</u>
Loss per Common Share - Basic and Diluted	<u>\$ (0.01)</u>	<u>\$ (0.00)</u>

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

LIGHT ENGINE DESIGN CORP.
CONSOLIDATED STATEMENTS OF CASH FLOWS

	Years Ended December 31,	
	2016	2015
Cash Flows From Operating Activities		
Net loss	\$ (254,765)	\$ (11,986)
Adjustments to reconcile net loss to net cash used in operating activities:		
Depreciation of property and equipment	2,791	-
Amortization of intangibles	26	-
Settlement of notes payable	(51,220)	-
Changes in operating assets and liabilities:		
Prepaid expenses	(864)	-
Accounts receivable	(303)	-
Inventory	(1,426)	-
Accounts payable and accrued expenses	51,259	(3,712)
Unearned revenue	354	-
Net Cash Used In Operating Activities	<u>(254,148)</u>	<u>(15,698)</u>
Cash Flows From Investing Activities		
Purchase of property and equipment	(28,461)	-
Net Cash Used In Investing Activities	<u>(28,461)</u>	<u>-</u>
Cash Flows From Financing Activities		
Proceeds from sale of common stock	350,000	-
Proceeds from borrowings	-	34,593
Distributions to former LLC member	(3,268)	(25,283)
Payments of notes	(37,387)	(2,640)
Net Cash Provided By Financing Activities	<u>309,345</u>	<u>6,670</u>
Net Increase In Cash	26,736	(9,028)
Cash, Beginning of Period	4,187	13,215
Cash, End of Period	<u>\$ 30,923</u>	<u>\$ 4,187</u>
Supplemental Disclosure of Cash Flow Information:		
Cash paid for interest	\$ 1,755	\$ 1,351
Cash paid for income taxes	\$ -	\$ -
Non-Cash Activities		
Issuance of common stock for debt conversion	\$ 76,500	\$ -
Issuance of common stock for intellectual property	\$ 6,180	\$ -

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

LIGHT ENGINE DESIGN CORP.
STATEMENT OF STOCKHOLDER'S DEFICIT

	<u>Common Stock</u>		<u>Additional</u>	<u>Accumulated</u>	
	<u>Shares</u>	<u>Amount</u>	<u>Paid-in</u>	<u>Deficit</u>	<u>Total</u>
			<u>Capital</u>		
Balance, December 31, 2014	16,079,799	\$ 16,080	\$ (95,747)	\$ (202,351)	\$ (282,018)
Distributions to former LLC member	-	-	(25,283)	-	(25,283)
Net loss for the year ended December 31, 2015	-	-	-	(11,986)	(11,986)
Balance, December 31, 2015	16,079,799	\$ 16,080	\$ 121,030	\$ (214,337)	\$ (319,287)
Common stock sold	2,916,668	2,917	347,083	-	350,000
Common stock surrendered to company	(6,000,004)	(6,000)	6,000	-	-
Common stock issued for business acquisitions	30,000,000	30,000	(30,000)	-	-
Common stock issued for debt conversions	585,000	585	75,915	-	76,500
Contributed intangible assets	-	-	6,180	-	6,180
Distributions to former LLC member	-	-	(3,268)	-	(3,268)
Net loss for the year ended December 31, 2016	-	-	-	(254,765)	(254,765)
Balance, December 31, 2016	43,581,463	\$ 43,582	\$ 280,880	\$ (469,102)	\$ (144,640)

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

LIGHT ENGINE DESIGN CORP.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
December 31, 2016

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.

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 as well as to provide recreational LED lighting solutions to consumer and wholesale marketplaces.

The Company has previously operated under the following names:

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.*

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 December 31, 2016 and 2015, 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 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. These prepaid expenses include service contracts paid in advance.

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 the years ended December 31, 2016 and 2015.

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 December 31, 2016 and 2015.

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 regards to legal costs, we record such costs as incurred.

Earnings per Share Policy

The Company complies with the accounting and disclosure requirements of FASB ASC 260, "Earnings Per Share." Basic loss per common share is computed by dividing net loss available to common stockholders by the weighted average number of common shares outstanding during the period. Diluted loss per common share incorporates the dilutive effect of common stock equivalents on an average basis during the period.

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 \$469,102 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 year ended December 31, 2016, the Company has raised \$350,000 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 second quarter of 2017.

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.

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 \$26 related to intangible assets during the year ended December 31, 2016.

	As of December 31, 2016	As of December 31, 2015	Amortization Period
Patent costs	6,180	-	20 years
Less: accumulated amortization	(26)	-	
	<u>\$ 6,180</u>	<u>\$ -</u>	

NOTE 5 – PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at December 31, 2016 and 2015:

	As of December 31, 2016	As of December 31, 2015	Estimated Useful Life
Furniture and equipment	7,971	-	3 years
Website	10,500	-	3 years
Software	9,990	-	3 years
Total	28,461	-	
Less: accumulated depreciation	(2,791)	-	
	<u>\$ 25,670</u>	<u>\$ -</u>	

The Company records depreciation expense on a straight-line basis over the estimated life of the related asset (approximately 3 years). The Company recorded depreciation expense of \$2,791 during the year ended December 31, 2016.

NOTE 6 – NOTES PAYABLE

Between November 2010 and August 2014, the Company, through its Tall Trees subsidiary, issued an aggregate \$127,720 in non-interest bearing, short term notes to fund operations. During the year ended December 31, 2016, the company settled \$51,220 of these notes for zero payment due to the forgiveness of debt by the lenders. On November 4, 2016, in conjunction with the Company's acquisition of Tall Trees, the Company converted the remaining \$76,500 in aggregate unsecured loans into 585,000 shares of the Company's common stock at a per share price of \$0.13.

On March 24, 2014, the Company entered into short term unsecured, non-interest bearing, loan agreement for proceeds of \$15,000 to fund a potential acquisition. This loan was repaid in full on May 2, 2016.

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 December 31, 2016 principal outstanding on this note is \$9,566.

The following table summarizes the Company's notes payable for the year ended December 31, 2016:

Balance – December 31, 2015	\$ 174,673
Conversion of debt	(76,500)
Settlement of debt obligations	(51,220)
Repayments on loans	(37,387)
Balance – December 31, 2016	<u>\$ 9,566</u>

NOTE 7 - EQUITY

Between January 4, and September 12, 2016, net draws of \$3,268 were paid to a former member of the Company's subsidiary Tall Tress when it was organized as a Limited Liability Company prior to the acquisition.

On November 4, 2016, the Company issued an aggregate 30,000,000 shares of its common stock upon the completion of its acquisition of Tall Trees and DLP. Concurrently with the closing of these acquisition, the Company converted debt of \$76,500 into 585,000 shares of common stock.

On November 4, 2016, in conjunction with the Company's acquisition closing, a previous investor surrendered 6,000,004 shares of the Company's stock back to the Company. The Company has retired these shares to its treasury.

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. Upon completion of this reverse split, the Company's outstanding shares decreased from 261,488,778 to 43,581,463. Concurrently, the company also decreased its authorized shares of common stock, \$0.001 par value, from 500,000,000 to 150,000,000. The Company had 43,581,463 common shares issued and outstanding as of December 31, 2016, and 16,079,799 common shares issued and outstanding as of December 31, 2015, after adjustment for the reverse split.

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.

NOTE 8 – INCOME TAXES

Income taxes are provided for the tax effects of transactions reported in the financial statements and consist of taxes currently due. Deferred taxes relate to differences between the basis of assets and liabilities for financial and income tax reporting which will be either taxable or deductible when the assets or liabilities are recovered or settled.

At December 31, 2016 and 2015, the Company had net operating loss ("NOL") carry-forwards for federal and state income purposes. These losses are available for future years and expire through 2036. Pursuant to Internal Revenue Code Section 382, utilization of these losses may be severely or completely limited due to more than 50% ownership changes in 2016.

The Company has taken a 100% valuation allowance against the deferred asset attributable to the NOL carry-forwards at December 31, 2016 and 2015, respectively, due to the uncertainty of realizing the future tax benefits.

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.

Equity Issuances

On January 1, 2017, the Company issued 4,000,000 shares of its common stock as compensation to a consultant for advisory services to be rendered.

Between March 1 and March 2, 2017, the Company sold 1,333,333 shares of its common stock in private placements for aggregate gross proceeds of \$80,000 or \$0.06 per share.

On March 8, 2017, the company issued a total of 2,500,000 shares of its common stock as payment of accrued executive compensation.

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: December 31, 2016

Total shares outstanding: 43,581,463 as of: December 31, 2016

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.

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 as compensation to a consultant for advisory services to be rendered.

Between March 1 and March 2, 2017, the Company sold 1,333,333 shares of its common stock in private placements for aggregate gross proceeds of \$80,000 or \$0.06 per share.

On March 8, 2017, the company issued a total of 2,500,000 shares of its common stock as payment of accrued executive compensation.

ITEM 5: Financial Statements - Unaudited

The issuer is providing the following financial statements for the years ended December 31, 2016 and 2015:

- A. Consolidated Balance Sheets;
- B. Consolidated Statements of Operations;
- C. Consolidated Statements of Cash Flows;
- D. Consolidated Statement of Stockholders' Deficit; and
- E. Notes to the financial statements.

ITEM 6: Business, Products and Services

Based in Tempe, Arizona, 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 as well as to provide recreational LED lighting solutions to consumer and wholesale marketplaces.

ITEM 7: Facilities

The Company has not yet leased office space although it intends to sometime in the future. For the time being the Company has been 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, Director and significant shareholder
Kevin Stone – President, Director, and significant shareholder
Chris Kohler – Chief Financial Officer and Treasurer
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	31.6%
Kevin Stone	545 S Camellia Dr. Chandler, AZ 85225	16,250,000	31.6%
Hans Huber	PO Box 1580 Kihei, HI 96753	2,916,668	5.7%

(1) Based on 51,414,796 shares of common stock outstanding as of March 28, 2017

ITEM 9: Third Party Providers

Legal Counsel

John G. Nossiff
The Nossiff Law Firm, LLP
300 Brickstone Square, Suite 201
Andover, MA 01810
Phone (978) 409-2648

ITEM 10: Certification

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

1. I have reviewed this Annual Disclosure Statements for the years ended December 31, 2016 and 2015 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.

March 31, 2017

/s/ Robert Manes

Robert Manes
Chief Executive Officer and Chairman

/s/ Chris Kohler

Chris Kohler
Chief Financial Officer