CERTIFICATION

I, Raymond Talarico, President and Acting CEO of American Pacific Rim Commerce Group, hereby certify that the financial statements filed herewith and any notes thereto, fairly present, to the best of my knowledge, in all material respects, the financial position, results of operations and cash flows for the periods presented, in conformity with accounting principles generally accepted in the United States, consistently applied.

/ss/ Raymond Talarico

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By: Raymond Talarico
Its: President & Acting CEO

Date: June 16, 2011

American Pacific Rim Commerce Group
(A Development Stage Company)

Balance Sheets
(Unaudited)

ASSETS

		May 31, 2011		November 30, 2010
Current Assets				
Cash	$	50,385	$	-
Long-Term Assets				
Internal-Use Software, net		169,834		169,834
Total Assets	$	220,219	$	169,834

LIABILITIES AND STOCKHOLDERS' EQUITY

		May 31, 2011		November 30, 2010
Current Liabilities				
Accounts Payable	$	-	$	-
Accrued Liabilities		4,211		1,854
Operational Loans-Related Parties		10,300		2,250
Notes Payable-Related Parties		113,700		62,700
Total Liabilities		128,211		66,804
Stockholders' Equity				
Preferred Stock, authorized 10,000,000 shares, $0.001 par value, issued and outstanding on May 31, 2011 and November 30, 2010 is 2,000,000 and zero shares respectively.		2,000		-
Common Stock, authorized 100,000,000 shares, $0.001 par value, issued and outstanding on May 31, 2011 and November 30, 2010 is 64,706,520 and 64,706,520 shares respectively.		64,706		64,706
Paid in Capital		507,268		456,084
Deficit Accumulated During the Development Stage		(481,966)		(417,760)
Total Stockholders' Equity		92,008		103,030
Total Liabilities and Stockholders' Equity	$	220,219	$	169,834

The accompanying notes are an integral part of these statements

American Pacific Rim Commerce Group
(A Development Stage Company)

Statements of Operations
(Unaudited)

	Three Months Ended May 31, 2011	Three Months Ended May 31, 2010	Six Months Ended May 31, 2011	Six Months Ended May 31, 2010	December 11, 1996 (Inception) to May 31, 2011
Income					
Operations	$ -	$ -	$ -	$ -	$ -
Operating Expenses					
Consulting and Professional	2,725	-	2,725	-	22,633
Research and Development	-	-	-	-	13,000
General and Administrative	7,940	-	8,124	-	15,274
Total Expenses	10,665	-	10,849	-	50,907
Loss From Operations	(10,665)	-	(10,849)	-	(50,907)
Other Expenses					
Interest Expense	(52,154)	(312,069)	(53,357)	(315,290)	(431,059)
Provision for Income Tax	-	-	-	-	-
Net Income/(Loss)	$ (62,819)	$ (312,069)	$ (64,206)	$ (315,290)	$ (481,966)
Basic and Diluted (Loss) per Share	$ (0.00)	$ (0.02)	$ (0.00)	$ (0.02)	
Weighted Average Number of Shares	64,706,520	18,423,386	64,706,520	18,423,386	

The accompanying notes are an integral part of these statements

American Pacific Rim Commerce Group
(A Development Stage Company)

Statement of Stockholders' Equity
(Unaudited)

December 11, 1996 (Inception) to May 31, 2011

	Preferred Stock		Common Stock		Paid in	Accumulated	Total
	Shares	Amount	Shares	Amount	Capital	Deficit	Equity
Common Shares issued to Founders on 12 Dec 1996 at $0.001		$ -	508,333	$ 508	$ -	$ -	$ 508
Net (Loss)						-	-
Balance, November 30, 1997	-	-	508,333	508	-	-	508
Common Shares subscribed on 30 November 1998 at $0.001	-	-	333,333	333	-	-	333
Net (Loss)						-	-
Balance, November 30, 1998	-	-	841,666	841	-	-	841
Net (Loss)						-	-
Balance, November 30, 1999	-	-	841,666	841	-	-	841
Net (Loss)						-	-
Balance, November 30, 2000	-	-	841,666	841	-	-	841
Net (Loss)						-	-
Balance, November 30, 2001	-	-	841,666	841	-	-	841
Net (Loss)						-	-
Balance, November 30, 2002	-	-	841,666	841	-	-	841
Net (Loss)						-	-
Balance, November 30, 2003	-	-	841,666	841	-	-	841
Net (Loss)						-	-
Balance, November 30, 2004	-	-	841,666	841	-	-	841
Common Stock issued for service on 9 November 2005 at $0.001	-	-	7,700	8	-	-	8
Net (Loss)						-	-
Balance, November 30, 2005	-	-	849,366	849	-	-	849
Common Stock issued for service on 1 May 2006 at $0.001	-	-	1,667	2	-	-	2
Common Stock issued for services on 26 Sep 2006 at $0.001	-	-	6,667	7	-	-	7
Net (Loss)						-	-
Balance, November 30, 2006	-	-	857,700	858	-	-	858
Common Stock issued for service on 20-Feb-2007 at $0.001	-	-	9,167	9	-	-	9
Common Stock issued for service on 2-Mar-2007 at $0.001	-	-	6,667	7	-	-	7
Reserved Stock	-	-	8,333	8	-	-	8
Common Stock issued for service							

American Pacific Rim Commerce Group
(A Development Stage Company)

Statement of Stockholders' Equity
(Unaudited)

December 11, 1996 (Inception) to May 31, 2011

	Preferred Stock		Common Stock		Paid in	Accumulated	Total
	Shares	Amount	Shares	Amount	Capital	Deficit	Equity
on 7 November 2007 at $0.001	-		571,456	571	-	-	571
Net Income/(Loss)						-	-
Balance, November 30, 2007	-	-	1,453,323	1,453	-	-	1,453
The following three stock issues are part of a reverse merger and plan for reorganization of 8 April 2008 and completed 31 August 2008:							
Common Stock issued to convert debt at $0.001	-	-	10,500,000	10,500	-	-	10,500
Common Stock issued for cash at $0.001	-	-	569,800	570	-	-	570
Common Stock issued and adjustments made to affect reverse merger	-	-	13,000,000	13,000	(196,695)	-	(183,695)
Net Income/(Loss)						(90)	(90)
Balance, November 30, 2008	-	-	25,523,123	25,523	(196,695)	(90)	(171,262)
Common Shares returned and cancelled	-	-	(8,659,843)	(8,660)	8,660	-	-
Equity Adjustment	-	-			25,000	-	25,000
Net (Loss)						(16,466)	(16,466)
Balance, November 30, 2009	-	-	16,863,280	16,863	(163,035)	(16,556)	(162,728)
Common Stock issued to convert debt at $0.013	-	-	47,843,240	47,843	574,119	$ -	621,962
Debt Beneficial Conversion Feature	-	-			45,000	$ -	45,000
Net (Loss)						(401,204)	(401,204)
Balance, November 30, 2010	-	-	64,706,520	64,706	456,084	(417,760)	103,030
Preferred Shares issued for executive bonus	2,000,000	2,000			-	-	2,000
Contributed Captial	-	-			184	-	184
Debt Beneficial Conversion Feature	-	-			51,000	-	51,000
Net (Loss)						(64,206)	(64,206)
Balance, May 31, 2011	2,000,000	$ 2,000	64,706,520	$ 64,706	$ 507,268	$ (481,966)	$ 92,008

1. On June 29, 2005 the company executed a 10:1 forward stock split that has been retroactive applied to this statement.
2. On February 15, 2008 the company executed a 30:1 reverse stock split that has been retroactive applied to this statement.
3. On August 13, 2008 the company completed its reorganization through a reverse merger wherein it acquired $(171,172) negative equity, these statements reflect the retroactive application of the merger including the restatement of the price per share to par value.

The accompanying notes are an integral part of these statements

American Pacific Rim Commerce Group
(A Development Stage Company)

Statements of Cash Flows
(Unaudited)

	Three Months Ended May 31, 2011	Three Months Ended May 31, 2010	Six Months Ended May 31, 2011	Six Months Ended May 31, 2010	December 11, 1996 (Inception) to May 31, 2011
Operating Activities					
Net Income/(Loss)	$ (62,819)	$ (312,069)	$ (64,206)	$ (315,290)	$ (481,966)
Adjustments to reconcile Net (Loss) to cash:					
Common Stock Issued to Convert Debt	-	621,962	-	621,962	632,462
Stock Issued for Services	2,000	-	2,000	-	2,612
Debt Beneficial Conversion Feature	51,000	-	51,000	-	96,000
Contributed Capital	-	-	184	-	25,184
Changes in Assets and Liabilities					
Increase/(Decrease) in Accrued Liabilities	1,154	(34,755)	2,357	(28,866)	4,211
Increase/(Decrease) in Accounts Payable	-	-	-	-	-
Net Cash (Used) by Operating Activities	(8,665)	275,138	(8,665)	277,806	278,503
Investing Activities					
Net cost of merged organization	-	-	-	-	(183,695)
Investment in Internal-Use Software	-	(2,638)	-	(5,306)	(169,834)
Net Cash (Used) by Investing Activities	-	(2,638)	-	(5,306)	(353,529)
Financing Activities					
Notes Payable	51,000	(272,500)	51,000	(272,500)	113,700
Operational Loans-Related Parties	8,000	-	8,050	-	10,300
Proceeds from Sale of Common Stock	-	-	-	-	1,411
Cash Provided by Financing Activities	59,000	(272,500)	59,050	(272,500)	125,411
Net Increase/(Decrease) in Cash	50,335	-	50,385	-	50,385
Cash, Beginning of Period	50	110	-	110	-
Cash, End of Period	$ 50,385	$ 110	$ 50,385	$ 110	$ 50,385
Supplemental Information:					
Interest Paid	$ -	$ -	$ -	$ -	$ -
Income Taxes Paid	$ -	$ -	$ -	$ -	$ -
Non-Cash Activities:					
Stock Issued for Reverse Merger	$ -	$ -	$ -	$ -	$ (183,695)
Stock Issued for Service	$ 2,000	$ -	$ 2,000	$ -	$ 2,612
Debt Beneficial Conversion Feature	$ 51,000	$ -	$ 51,000	$ -	$ 96,000
Contributed Capital	$ -	$ -	$ -	$ -	$ 25,000
Stock Issued to Convert Debt	$ -	$ 621,962	$ -	$ 621,962	$ 632,462

The accompanying notes are an integral part of these statements

American Pacific Rim Commerce Group
(A Development Stage Company)

NOTES TO UNAUDITED FINANCIAL STATEMENTS
(Period ended May 31, 2011 and year ended November 30, 2010

NOTE 1. GENERAL ORGANIZATION AND BUSINESS

American Pacific Rim Commerce Group (A Development Stage Company) was incorporated on December 11, 1996 under the laws of the State of California as "International Environmental Technologies, Inc." On February 14, 2004 the Company reorganized and changed its name to EPIC Media, Inc. then on October 11, 2006 the Company changed its name to YouMee, Inc.; on February 15, 2007 to Liberty Presidential Investment Funds, Inc. and finally on February 27, 2008 to American Pacific Rim Commerce Group. On April 28, 2008 the company entered into a stock purchase agreement and plan of reorganization with a private Nevada company of the same name and on August 13, 2008 the reverse merger was executed completed. The Company has no operations and in accordance with Accounting Standards Codification (ASC) Topic 915 is considered to be in the development stage.

Under new management and thru its reorganization the Company is in the business of promoting trade between the United States and China by assisting U.S. Small to Medium-Size Enterprises to sell their goods and services in China through its ecommerce platform.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING PRACTICES

Accounting Basis

These financial statements are prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America. The Company uses a November 30 fiscal year end.

Cash and Cash Equivalents

For the purpose of the statement of cash flows, cash equivalents include all highly liquid investments with maturity of three months or less.

Cash and Cash Equivalents

Cash and cash equivalents include cash in banks and financial instruments which mature within three months of the date of purchase.

Intangible Assets – Internal-Use Software

The Company is developing an ecommerce web-site with integrated software to accomplish its business plan to promote sales of U.S. products in China. Consulting fees paid to MGI

Consultants, Inc. included fees paid on behalf of the Company by MGI from its escrow account and were part of the related party note held by MGI (see note 4 for details). The Company had previously expense these costs as consulting fees and has elected to restate its FY 2009 financials (see note 8) to capitalize the costs incurred in the development of this internal-use software and will continue to capitalize appropriate costs through the development and testing process. The total amount capitalized for the period ended May 31, 2011 and the year ended November 30, 2010 follow:

	31-May-2011	30-Nov-2010
Internal-Use Software	$ 169,944	$ 169,944

Dividends

The Company has not adopted any policy regarding payment of dividends. No dividends have been paid during the period shown.

Income Taxes

The provision for income taxes is the total of the current taxes payable and the net of the change in the deferred income taxes. Provision is made for the deferred income taxes where differences exist between the period in which transactions affect current taxable income and the period in which they enter into the determination of net income in the financial statements.

Use of Estimates

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 revenue and expenses during the reporting period. Actual results could differ from those estimates.

Net Income Per Common Share

Net income (loss) per common share is computed based on the weighted average number of common shares outstanding and common stock equivalents, if not anti-dilutive. The Company has not issued any potentially dilutive common shares.

Revenue and Cost Recognition

The Company has no current source of revenue; therefore the Company has not yet adopted any policy regarding the recognition of revenue or cost.

Advertising

Advertising costs are expensed when incurred. Advertising Expense incurred for period ended February 28, 2011 and the year ended November 30, 2010 is zero.

Recent Accounting Guidance Not Yet Adopted

The Company has evaluated the recent accounting pronouncements through ASC 2011-03 and believes that none of them will have a material effect on the company's financial statements.

NOTE 3. STOCKHOLDERS' EQUITY

Preferred Stock

On April 20, 2011 the Company increased its authorization to issue 10,000,000 preferred shares at a par value of $0.001 per share in addition to the 100,000,000 common shares already authorized.

On May 21, 2011 the Company designated 2,000,000 preferred shares as Series A Super Voting Preferred Stock. Each Series A share has 250 votes per share and vote together with common shareholders as a single class. Each share is non-convertible, is not entitled to dividends paid to common shares, entitled to receive an amount equal to the sum of liquidation amounts available to common shareholders and requires that at lease 51% of the outstanding Series A Super Voting Preferred Stock must voted to required any change to the Corporation's Articles of Incorporation and the issuance of additional shares of Series A Super Voting Preferred Stock.

On May 30, 2011 the Company issued 2,000,000 shares of Series A Super Voting Preferred Stock at par value of $2,000 as an executive bonus to its President and Director.

Common Stock

On June 15, 2005 the Company increased its authorization to issue common stock to 100,000,000 shares. On June 29, 2005 the Company executed a 10:1 forward stock split and on February 15, 2008 the company executed a 30:1 reverse stock-split. On February 27, 2008 the Company changed its no-par value stock to a $0.001 par-value stock. On August 13, 2008 the Company completed execution of a stock purchase agreement and plan of reorganization resulting in a reverse merger. The accompanying financial statements have been retroactively revised to incorporate both stock splits; the change to $0.001 par value stock and the accounting impact of the reverse merger.

The effective price per share at the issue date has been revised as a result of applying the stock splits.

On December 11, 1996, the company issued 508,333 post-split shares of $0.001 par value common stock for $15,000 to the founders of the Company.

On November 30, 1998, the Company issued 333,333 post-split shares of its $0.001 par value common stock for $5,000,000 subscription receivable from one of the founders in the Company's 1998 Regulation A Offering.

On February 14, 2004, the Company cancelled the $5,000,000 subscription receivable note in exchange for advertising services valued at $44,101 from one of its shareholders. The capital stock account was reduced by $4,955,899.

On May 30, 2004, one of the founders returned 83,333 post-split shares of the Company's no par value common stock that is currently held as treasury stock.

On November 9, 2005 the Company issued 7,700 post-split common shares for services valued at $17,666. The Company currently has a STOP order on these shares as a result of non-performance.

On May 1, 2006 the Company issued 1,667 post-split common shares for services valued at $19,850.

On September 26, 2006 the Company issued 6,667 post-split common shares to settle $111,356 in accrued legal fees.

On February 20, 2007 the Company issued 9,167 post-split common shares as an employee bonus of $13,750.

On March 2, 2007 the Company issued 6,667 post-split common shares for consulting services of $10,000

On November 7, 2007 the Company issued 571,456 post-split common shares for various services totaling $8,572.

On August 13, 2008 the Company completed a Stock Purchase Agreement and Plan of Reorganization entered into on April 8, 2008 wherein the Company agreed to purchase American Pacific Rim Commerce Group (the Seller and a private Nevada corporation). The agreement was completed on August 13, 2008 with completion of the following transactions:

- The Company issued 10,500,000 to MGI consultants, Inc. (and or its assigns) for the conversion of $15,750 related party debt and forgiveness of the $40,383 balance.
- The Company issued 569,800 common shares at $0.50 per share for $284,800 less $79,672 in offering costs. The $205,128 net was paid to MGI against the $375,000 acquisition fees leaving a balance of $169,695 outstanding to MGI.
- The Company issued 13,000,000 restricted common shares in exchange for the 23,500,000 outstanding shares of the Seller resulting in a change of control and the acquisition of $(171,272) negative equity.

On April 20, 2009 8,659,843 common shares were returned to the company and cancelled.

On May 28, 2010 the Company approved the issue of 47,843,243 common shares with a fair value of $0.013 per share based on the five day average preceding November 2, 2009 the day the Company was first notified that the holders wanted to convert their $272,500 note. It took until

May 28, 2010 for all the parties to finally agree to the conversion (see note 4 for details). These shares were issued on July 1, 2010.

NOTE 4 GOING CONCERN

The accompanying financial statements have been prepared assuming that the company will continue as a going concern. The Company has no established source of revenue. This raises substantial doubt about the Company's ability to continue as a going concern. Without realization of additional capital, it would be unlikely for the Company to continue as a going concern. The financial statements do not include any adjustments that might result from this uncertainty.

The Company's activities to date have been supported by equity financing. It has sustained losses in all previous reporting periods with an inception to date loss of $481,966 as of May 31, 2011.

Management entered into a Stock Purchase Agreement and Plan of Reorganization on April 8, 2008 that was executed on August 13, 2008. With the merger management expects to complete the development of an ecommerce platform that will allow small to medium size U.S. companies to market their goods and services in China. The Company is proceeding with its development of its ecommerce web-site and associated software.

NOTE 5 NOTES PAYABLE – RELATED PARTIES

The Company entered into a Stock Purchase Agreement and Plan of Reorganization on April 8, 2008 wherein the Company agreed to purchase American Pacific Rim Commerce Group (the Seller and a private Nevada corporation). This transaction will be accounted for as a reverse merger. The agreement was executed on August 13, 2008. As part of the agreement the Company agreed to pay MGI Consultants, Inc. (MGI) $375,000 for its part in putting the business acquisition together. The purchase funds are to come from MGI's best efforts to raise $600,000 to $1,200,000 for the Company. During the quarter ended August 31, 2008 the Company paid MGI $205,128 leaving a balance of $169,695 outstanding.

The Company issued a note to MGI in the amount of $272,500 covering the $169,695 outstanding balance and $102,805 in consulting fees. The note carried 8% interest compounded annually with a conversion feature to common stock at the lesser of $0.10 per share or 50% of the five day average preceding notification. The note was held equally by eight MGI parties. In October 2009 the Company notified the note holders of its inability to repay the note in cash and on November 2, 2009 the note holders provided their first notification to the company of their intent to convert without actually calling for conversion. The intent to convert was memorialized on November 6, 2009 using the preceding five day average from October 26-30, 2009 of $0.013 per share.

The Company attempted negotiations to settle the debt on more favorable terms. However, the note holders finally called for conversion based on their original November 2, 2009 notification and on May 28, 2010 the Board of Directors agreed to the conversion in exchange for an irrevocable voting proxy given to the Company Chairman for the aggregate of 47,843,240 shares issued in the conversion. Each of the eight Note Holders agreed to the voting proxy for each of their 5,980,405 shares received with such proxies to expire on June 1, 2011.

Each of the eight MGI parties agreed to receive 5,755,075 common shares for the principle and interest up to November 6, 2009 plus 1,110 shares per day per note holder. The shares were issued on July1, 2010 resulting in the issue of 5,980,405 shares to each note holder or a total of 47,843,240 shares. The number of shares issued was calculated at $0.0065 per share or 50% of the preceding five day market average of $0.013 per share as of the November 2, 2009 date of notification. The fair value of the shares issued is $621,962 (47,843,243 x $0.013) from which the Company has allocated $272,500 to settlement of the note's principal and the remaining $349,462 to interest expense. Included was $125,220 used to pay consulting fees for the development of internal-use software. The Company restated its FY 2009 financial statements to reflect the capitalization of these costs and related interest.

On June 4, 2010 the Company issued an 8% note to MGI Consultants in the amount of $45,000 for its payment of $45,000 worth of transactions in behalf of the Company. The note has a convertible feature wherein the principal and accrued interest may be converted to common stock at the conversion rate of the lesser of $0.10 per share or 50% of average of the preceding five day bid price. The Company recorded a beneficial conversion feature in the amount of $45,000 for the convertible note. On August 8, 2010 and November 24, 2010 the Company issued a $13,000 and a $4,700 respectively to MGI Consultants with the same convertible terms listed above.

On May 27, 2010 the Company issued a $51,000 to Jepera Investments Inc with the same convertible terms listed above.

A summary of the outstanding balances for related party notes follows:

Description	Balance 31-May-2011	Balance 30-Nov-2010
Convertible Note-Related Party		
Demand 8% note, convertible at the lower of $0.10 per share or 50% of preceding five-day bid price which on 31-Aug-2010 was $0.015 and convertible to 6,105,600 Common shares at $0.0075 with an excess if- converted value of $45,792		
Principal:	$ 45,000	$ 45,000
Plus: Accumulated Interest	3,249	1,611
Balance	$ 48,249	46,611
Demand 8% note, convertible at the lower of $0.10 per share or 50% of preceding five-day bid price which on 2-Aug-2010 was $0.09 which is not in the money.		

Principal:	$ 13,000	$ 13,000
Plus: Accumulated Interest	785	312
Balance	$ 13,785	13,312
Demand 8% note, convertible at the lower of $0.10 per share or 50% of preceding five-day bid price which on 24-Nov-2010 was $0.0071 which is not in the money.		
Principal:	$ 4,700	$ 4,700
Plus: Accumulated Interest	177	6
Balance	$ 4,877	4,706
Demand 8% note, convertible at the lower of $0.10 per share or 50% of preceding five-day bid price which on 27-May-2011 was $0.0045 and convertible to 22,666,667 Common shares at $0.00225 with an excess if- converted value of $51,000		
Principal:	$ 51,000	$ -
Plus: Accumulated Interest	-	-
Balance	$ 51,000	-
Total Convertible Notes Payable		
Principal:	$ 113,700	$ 62,700
Plus: Accumulated Interest	4,211	1,929
Balance	$ 117,911	$ 64,629

NOTE 6. PROVISION FOR INCOME TAXES

The Company provides for income taxes under ASC 740 “Income Taxes” which requires the use of an asset and liability approach in accounting for income taxes. Deferred tax assets and liabilities are recorded based on the differences between the financial statement and tax bases of assets and liabilities and the tax rates in effect currently.

The standard requires the reduction of deferred tax assets by a valuation allowance if, based on the weight of available evidence, it is more likely than not that some or all of the deferred tax assets will not be realized. In the Company’s opinion, it is uncertain whether they will generate sufficient taxable income in the future to fully utilize the net deferred tax asset. Accordingly, a valuation allowance equal to the deferred tax asset has been recorded. The total deferred tax asset is $106,033 which is calculated by multiplying a 22% estimated tax rate by the cumulative NOL of $481,966. The total valuation allowance is a comparable $106,033. Details for the period ended May 31, 2011 and the year ended November 30, 2010 follow:

	May 31, 2011	November 30, 2010
Deferred Tax Asset	$ 14,125	$ 3,623

Valuation Allowance	(14,125)	(3,623)
Current Taxes Payable	-	-
Income Tax Expense	$ -	$ -

Below is a chart showing the estimated corporate federal net operating loss (NOL) and the year in which it will expire.

Year	Amount	Expiration
2008	90	2028
2009	16,466	2029
2010	401,204	2030
YTD 2011	64,206	2031
Total	$ 481,966	