

## **Alternative Reporting Standard:**

### **Guidelines for Providing Adequate Current Information**

OTC Markets Group encourages all issuers of OTC equity securities to make *adequate current information* available to the public markets. OTC Markets Group believes that federal securities laws, such as Rules 10b-5 and 15c2-11 of the Securities Exchange Act of 1934 (“Exchange Act”) and Rule 144 of the Securities Act of 1933 (“Securities Act”), and state Blue Sky laws, require issuers to provide adequate current public information. With a view to encouraging compliance with these laws, OTC Markets Group has created these Guidelines for Providing Adequate Current Information (“Guidelines”) in order to assist issuers with understanding their disclosure obligations under the Alternative Reporting Standard.<sup>1</sup>

In contrast to securities listed on U.S. stock exchanges, securities may trade in the OTC market whether or not they are registered with the SEC. There are three ways that issuers of OTC traded securities provide disclosure to investors:

- SEC Reporting Standard: Issuers may register a class of their securities with the SEC and comply with SEC reporting requirements.
- Alternative Reporting Standard: When SEC registration is not required, issuers generally must make the information publicly available pursuant to Rules 10b-5 and 15c2-11 under the Exchange Act and Rule 144(c)(2) under the Securities Act.
- International Information Standard: As an alternative to the SEC Reporting Standard, Rule 12g3-2(b) under the Exchange Act (“Rule 12g3-2(b)”) permits non-U.S. companies with securities listed on a non-U.S. exchange to make publicly available to U.S. investors in English the same information that is made publicly available in their home countries.

OTC Markets Group believes *adequate current information* **must** be publicly available when an issuer’s securities are quoted by a broker-dealer under the following circumstances:

- At the time of initial quotation in public markets;
- At any time corporate insiders or other affiliates of the issuer are offering, buying or selling the issuer’s securities in the OTC market;
- During any period when a security is the subject of ongoing promotional activities having the effect of encouraging trading of the issuer’s securities in the OTC market;

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<sup>1</sup> This is not legal advice, and OTC Markets Group cannot assure anyone that compliance with our disclosure requirements will satisfy any legal requirements.

- At the time securities initially sold in a private placement become freely tradable in the OTC market; or
- At any time the issuer's securities are quoted on OTCQX or included in the Current Information OTC Market Tier.

Issuers with securities that have qualified for OTCQX International are providing adequate current information because such issuers either (i) have a class of their securities registered with the Securities and Exchange Commission ("SEC") under Section 12(g) of the Exchange Act and are current in their SEC reporting obligations or (ii) are non-U.S. issuers that are exempt from registration pursuant to Rule 12g3-2(b), are current and fully compliant with their obligations thereunder, and have posted the information required to be made publicly available pursuant to Rule 12g3-2(b), in English via the OTC Disclosure and News Service.

These Guidelines may be amended from time to time, in the sole and absolute discretion of OTC Markets Group, with or without notice.

## **Table of Contents**

**General Considerations** .....Error! Bookmark not defined.

**Section One: Issuers' Initial Disclosure Obligations** ..... 5

**Part A General Company Information** ..... 5

Item 1 The exact name of the issuer and its predecessor (if any) ..... 5

Item 2 The address of the issuer's principal executive offices ..... 5

Item 3 The jurisdiction(s) and date of the issuer's incorporation or organization ..... 5

**Part B Share Structure** ..... 5

Item 4 The exact title and class of securities outstanding ..... 5

Item 5 Par or stated value and description of the security ..... 5

Item 6 The number of shares or total amount of the securities outstanding for each class of securities authorized. 6

Item 7 The name and address of the transfer agent\* ..... 7

**Part C Business Information** .....*Error! Bookmark not defined.*

Item 8 The nature of the issuer's business ..... 7

Item 9 The nature of products or services offered ..... 10

Item 10 The nature and extent of the issuer's facilities ..... 12

**Part D Management Structure and Financial Information** ..... 12

Item 11 The name of the chief executive officer, members of the board of directors, as well as control persons. 12

Item 12 Financial information for the issuer's most recent fiscal period ..... 20

Item 13 Similar financial information for such part of the two preceding fiscal years as the issuer or its predecessor has been in existence ..... 21

Item 14 Beneficial Owners ..... 21

Item 15 The name, address, telephone number, and email address of each of certain outside providers that advise the issuer on matters relating to the operations, business development and disclosure ..... 22

Item 16 Management's Discussion and Analysis or Plan of Operation ..... 23

**Part E Issuance History** ..... 28

Item 17 List of securities offerings and shares issued for services in the past two years ..... 28

**Part F Exhibits** ..... 29

Item 18 Material Contracts ..... 29

Item 19 Articles of Incorporation and Bylaws ..... 30

Item 20 Purchases of Equity Securities by the Issuer and Affiliated Purchasers ..... 30

Item 21 Issuer's Certifications ..... 32

**Section Two: Issuers' Continuing Disclosure Obligations** .....Error! Bookmark not defined.

*Quarterly Reporting Obligations* .....*Error! Bookmark not defined.*

Item 1 Exact name of the issuer and the address of its principal executive offices. **Error! Bookmark not defined.**

Item 2 Shares outstanding. **Error! Bookmark not defined.**

Item 3 Interim financial statements. **Error! Bookmark not defined.**

Item 4 Management's discussion and analysis or plan of operation. **Error! Bookmark not defined.**

Item 5 Legal proceedings. **Error! Bookmark not defined.**

Item 6 Defaults upon senior securities. **Error! Bookmark not defined.**

Item 7 Other information. **Error! Bookmark not defined.**

Item 8 Exhibits. **Error! Bookmark not defined.**

Item 9 Certifications. **Error! Bookmark not defined.**

*Annual Reporting Obligations* .....*Error! Bookmark not defined.*

*Current Reporting Obligations* .....*Error! Bookmark not defined.*

1. Entry into a Material Definitive Agreement. **Error! Bookmark not defined.**

2. Termination of a Material Definitive Agreement. **Error! Bookmark not defined.**

3. Completion of Acquisition or Disposition of Assets, Including but not Limited to Mergers. ... **Error! Bookmark not defined.**
4. Creation of a Direct Financial Obligation or an Obligation under an Off-Balance Sheet Arrangement of an Issuer..... **Error! Bookmark not defined.**
5. Triggering Events That Accelerate or Increase a Direct Financial Obligation or an Obligation under an Off-Balance Sheet Arrangement..... **Error! Bookmark not defined.**
6. Costs Associated with Exit or Disposal Activities..... **Error! Bookmark not defined.**
7. Material Impairments..... **Error! Bookmark not defined.**
8. Sales of Equity Securities..... **Error! Bookmark not defined.**
9. Material Modification to Rights of Security Holders..... **Error! Bookmark not defined.**
10. Changes in Issuer's Certifying Accountant..... **Error! Bookmark not defined.**
11. Non-Reliance on Previously Issued Financial Statements or a Related Audit Report or Completed Interim Review..... **Error! Bookmark not defined.**
12. Changes in Control of Issuer..... **Error! Bookmark not defined.**
13. Departure of Directors or Principal Officers; Election of Directors; Appointment of Principal Officers.... **Error! Bookmark not defined.**
14. Amendments to Articles of Incorporation or Bylaws; Change in Fiscal Year. .... **Error! Bookmark not defined.**
15. Amendments to the Issuer's Code of Ethics, or Waiver of a Provision of the Code of Ethics. . **Error! Bookmark not defined.**

## **Section One: Issuers' Initial Disclosure Obligations**

### **Part A General Company Information**

#### **Item 1 The exact name of the issuer and its predecessor (if any).**

In answering this item, please also provide any names used by predecessor entities in the past five years and the dates of the name changes.

DHS Holding, Co.

#### **Item 2 The address of the issuer's principal executive offices.**

In answering this item, please also provide (i) the telephone and fax number of the issuer's principal executive offices, (ii) if applicable, the URL of each website maintained by or on behalf of the issuer, and (iii) if applicable, the name, phone number, email address, and mailing address of the person responsible for the issuer's investor relations.

4050 Andrew Jackson Way Suite 300 Hermitage, TN 37036

#### **Item 3 The jurisdiction(s) and date of the issuer's incorporation or organization.**

Provide the issuer's jurisdiction(s) of incorporation or jurisdiction(s) of organization (if the issuer is not a corporation) and the date on which it was incorporated or organized.

Nevada, 2006

### **Part B Share Structure**

#### **Item 4 The exact title and class of securities outstanding.**

In answering this item, provide the exact title and class of each class of outstanding securities. In addition, please provide the CUSIP and trading symbol.

Common Stock: 500,000,000 authorized 137,682,595 issued and outstanding. The shares are trading under the symbol DHSM.

Preferred Stock: 610,000 authorized, 95,000 issued and outstanding.

#### **Item 5 Par or stated value and description of the security.**

A. *Par or Stated Value.* Provide the par or stated value for each class of outstanding securities.

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B. *Common or Preferred Stock.*

1. For common equity, describe any dividend, voting and preemption rights.

Common shares carry standard voting rights. The company has no dividend policy.

2. For preferred stock, describe the dividend, voting, conversion and liquidation rights as well as redemption or sinking fund provisions.

No dividend policy, preferred shares are non-voting.

3. Describe any other material rights of common or preferred stockholders.

NA

4. Describe any provision in the issuer's charter or by-laws that would delay, defer or prevent a change in control of the issuer.

N/A

**Item 6      The number of shares or total amount of the securities outstanding for each class of securities authorized.**

In answering this item, provide the information below for each class of securities authorized. Please provide this information (i) as of the end of the issuer's most recent fiscal quarter and (ii) as of the end of the issuer's last two fiscal years.

- (i) Period end date;
- (ii) Number of shares authorized;
- (iii) Number of shares outstanding;
- (iv) Freely tradable shares (public float);
- (v) Total number of beneficial shareholders; and
- (vi) Total number of shareholders of record.

Class: Common  
Cutoff Date: 3/31/2012  
Authorized Shares: 500,000,000

Outstanding Shares: 137,682,595  
Float: 16,117,510  
Number of Beneficial Shareholders: 2  
Total Number of Shareholders: 302

Class: Preferred B  
Authorized Shares: 610,000  
Outstanding Shares: 95,000  
Float: 0  
Total number of beneficial Shareholders: 2  
Total Number of Shareholders: 5

**Item 7      The name and address of the transfer agent\*.**

In answering this item, please also provide the telephone number of the transfer agent, indicate whether or not the transfer agent is registered under the Exchange Act, and state the appropriate regulatory authority of the transfer agent.

\*To be included in OTCQX or the Current Information OTC Market Tier, the issuer's transfer agent *must* be registered under the Exchange Act.

Transfer Agent: Transfer Online  
512 SE Salmon Street  
Portland, OR, 97214-3444  
Phone: 503-227-2950  
Exchange Act Status: Registered under the Exchange Act  
Regulatory Authority: SEC

**Part C      Business Information**

**Item 8      The nature of the issuer's business.**

In describing the issuer's business, please provide the following information:

A.      Business Development. Describe the development of the issuer and material events during the last three years so that a potential investor can clearly understand the history and development of the business. If the issuer has not been in business for three years, provide this information for any predecessor company. This business development description must also include:

1.      the form of organization of the issuer (e.g., corporation, partnership, limited liability company, etc.);
2.      the year that the issuer (or any predecessor) was organized;

3. the issuer's fiscal year end date;
4. whether the issuer (or any predecessor) has been in bankruptcy, receivership or any similar proceeding;
5. any material reclassification, merger, consolidation, or purchase or sale of a significant amount of assets;
6. any default of the terms of any note, loan, lease, or other indebtedness or financing arrangement requiring the issuer to make payments;
7. any change of control;
8. any increase of 10% or more of the same class of outstanding equity securities;
9. any past, pending or anticipated stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization;
10. any delisting of the issuer's securities by any securities exchange or deletion from the OTC Bulletin Board; and
11. any current, past, pending or threatened legal proceedings or administrative actions either by or against the issuer that could have a material effect on the issuer's business, financial condition, or operations and any current, past or pending trading suspensions by a securities regulator. State the names of the principal parties, the nature and current status of the matters, and the amounts involved.

1. C Corp
2. 2006
3. Fiscal Year End Date: 6/30
4. N/A
5. The company has acquires SalesKing.com, as discussed below. Further, the company is engaged in a foreign asset development strategy that is also discussed below.
6. None
7. None
8. None
9. Shares decreased by 1 for 10 split 06/07/2006  
 Shares decreased by 1 for 300 split 06/30/2008  
 Shares decreased by 1 for 500 split 04/29/2011 (Subsequent to the current reporting period)
10. None
11. None



B. Business of Issuer. Describe the issuer's business so a potential investor can clearly understand it. To the extent material to an understanding of the issuer, please also include the following:

1. the issuer's primary and secondary SIC Codes;
2. if the issuer has never conducted operations, is in the development stage, or is currently conducting operations;
3. whether the issuer is or has at any time been a "shell company";<sup>2</sup>

*Instruction to paragraph B.3 of Item 8:*

If the issuer discloses that it is or has at any time been a shell company, it must also include the following disclosure on the front page of its disclosure statement in boldface, 12 point type:

If the issuer is currently a shell company:

**"We are a shell company, therefore the exemption offered pursuant to Rule 144 is not available. Anyone who purchased securities directly or indirectly from us or any of our affiliates in a transaction or chain of transactions not involving a public offering cannot sell such securities in an open market transaction."**

If the issuer was formerly a shell company:

**"We previously were a shell company, therefore the exemption offered pursuant to Rule 144 is not available. Anyone who purchased securities directly or indirectly from us or any of our affiliates in a transaction or chain of transactions not involving a**

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<sup>2</sup> For the purpose of this section a "shell company" means an issuer, other than a business combination related shell company, as defined by Securities Act Rule 405, or an asset-backed issuer, as defined by Item 1101(b) of Regulation AB, that has:

(1) No or nominal operations; and

(2) Either:

(A) No or nominal assets;

(B) Assets consisting solely of cash and cash equivalents; or

(C) Assets consisting of any amount of cash and cash equivalents and nominal other assets.

**public offering cannot sell such securities in an open market transaction.”**

4. the names of any parent, subsidiary, or affiliate of the issuer, and its business purpose, its method of operation, its ownership, and whether it is included in the financial statements attached to this disclosure statement;
5. the effect of existing or probable governmental regulations on the business;
6. an estimate of the amount spent during each of the last two fiscal years on research and development activities, and, if applicable, the extent to which the cost of such activities are borne directly by customers;
7. costs and effects of compliance with environmental laws (federal, state and local); and
8. the number of total employees and number of full-time employees.

For issuers engaged in mining, oil and gas production and real estate activities, substantial additional disclosure of the issuer’s business is required. Contact OTC Markets Group for more information.

1. SIC Codes - 7380
2. Currently in Operations
3. Never been a Shell Company
4. Subsidiary - SalesKing, Inc. and DHS Belize, LTD
5. None
6. No funds have been spent on R&D in the preceding year.
7. N/A
8. 4

**Item 9 The nature of products or services offered.**

In responding to this item, please describe the following so that a potential investor can clearly understand the products and services of the issuer:

- A. principal products or services, and their markets;

The primary focus of DHS Holding Co. is directed to pursue mergers and acquisitions of companies with potential for growth and success. DHS is aggressively moving to develop and expand on both domestic and international opportunities that include multimedia, publishing, and most recently, land development.

- B. distribution methods of the products or services;

N/A

- C. status of any publicly announced new product or service;

DHS Holding recently announced the acquisition of a 40 acre parcel of land in Belize that is slated to be developed into the new Cenote Falls Hotel, Casino & Shopping Center. This complex will be in the EPZ Zone on the Belize / Mexico border and will see traffic in the thousands daily. We are in Phase 1 of development, which includes negotiations with retailers and boosting interest in development in the region.

- D. competitive business conditions, the issuer's competitive position in the industry, and methods of competition;

In the Belize border region, the competition in the casino industry is slim, having only one other major casino in the area. By placing our casino on the land adjacent to the border, DHS Holding positions itself as the first available stop when crossing the border from Mexico.

- E. sources and availability of raw materials and the names of principal suppliers;

N/A

- F. dependence on one or a few major customers;

None

- G. patents, trademarks, licenses, franchises, concessions, royalty agreements or labor contracts, including their duration;

The company has a license to operate a land-based casino in Belize, as well as a license to operate an online casino in Belize.

- H. and the need for any government approval of principal products or services and the status of any requested government approvals.

None

**Item 10      The nature and extent of the issuer's facilities.**

The goal of this section is to provide a potential investor with a clear understanding of all assets, properties or facilities owned, used or leased by the issuer.

In responding to this item, please clearly describe the assets, properties or facilities of the issuer, give the location of the principal plants and other property of the issuer and describe the condition of the properties. If the issuer does not have complete ownership or control of the property (for example, if others also own the property or if there is a mortgage on the property), describe the limitations on the ownership.

If the issuer leases any assets, properties or facilities, clearly describe them as above and the terms of their leases.

We have secured financing of \$250,000 as payment toward the property in Belize. \$150,000 was paid April 16, and an additional \$100,000 is to be paid on or before May 10. Office expenses are roughly \$1200/month and that money is being loaned to the company by Charles Barrett.

**Part D      Management Structure and Financial Information**

**Item 11      The name of the chief executive officer, members of the board of directors, as well as control persons.**

The goal of this section is to provide an investor with a clear understanding of the identity of all the persons or entities that are involved in managing, controlling or advising the operations, business development and disclosure of the issuer, as well as the identity of any significant shareholders.

A.    Officers and Directors. In responding to this item, please provide the following information for each of the issuer's executive officers, directors, general partners and control persons, as of the date of this information statement:

1.    Full name;
2.    Business address;
3.    Employment history (which must list all previous employers for the past 5 years, positions held, responsibilities and employment dates);

4. Board memberships and other affiliations;
5. Compensation by the issuer; and
6. Number and class of the issuer's securities beneficially owned by each such person.

Officers & Directors:

CEO & Chairman of the Board: Michael Rohling

4050 Andrew Jackson Way Suite 300

Hermitage, TN 37076

1,000,000 Shares Restricted Common Stock

Employment History:

Michael D. Rohling BPR#19570

2005-Present - Law Office of Michael D. Rohling Nashville, TN Litigation Attorney

- Successfully defended clients in State and Federal Courts charged with violations of local, State and Federal laws ranging in severity from First Degree Murder to Speeding.

- Represent members of Law Enforcement during internal matters and those before the various civil service boards and commissions.

Have successfully tried a large number of cases before administrative law judges involving issues dealing with both the Metro Nashville Government and Tennessee State Governments.

- Have successfully represented clients on a wide array of issues pending before various State, Local and Federal boards and commissions.

- Enlisted by other Law Firms and attorneys to aid in the resolution of complex legal issues regarding their business practices, and advised their counsel regarding the manner handling and mitigation of various risks involving the actions of their agents and employees.

- Successfully tried cases before juries ranging in complexity from Drug Possession to Securities/Share Holder suits.

- Have been enlisted by attorneys to consult with and try 'Civil Suits'.

Tried cases involving the applicability, enforceability and interpretation of contracts.

- Retained by other counsel to serve as local counsel and advise on cases originating in Tennessee.

- Hired by Law Firms from outside of Tennessee to litigate matters on behalf of their clients.

- Coordinated and represented clients with matters involving multiple jurisdictions and agencies on both the Local .

- Successfully tried many cases before a Jury, Judge, and Administrative Law Judge.

2000-2005 Office of the District Attorney General Nashville, TN Assistant District Attorney General

- Successfully prosecuted, at jury trial, criminal offenses ranging in severity from D.U.I. to 1st Degree Murder.
- Evaluated and negotiated the settlement of thousands of criminal charges and cases..
- Reviewed and drafted proposed legislation and amendments to the Tennessee Code.
- Was assigned to the Special Operations unit and given the task of working with a group of hand picked Metro Nashville Police officers to investigate and prosecute 'high' level narcotic, prostitution and gambling organizations.
- Responsible for the review, analysis and preparation of Search Warrants, Judicial Authorization for Wire Taps and numerous other detail specific legal documents.
- Was one of a select few authorized and assigned the task of supervising the "wire tap" room of the 20th Judicial Drug Task Force.
- Supervised, advised and monitored the individuals, agents and technicians in order to insure the integrity of gathered data, and the compliance with applicable State and Federal laws.
- Conducted presentations about the responsibilities, duties and functions of the Office of the District Attorney at various local schools and civic organizations.

1998-2000 Judge J. Randall Wyatt, Jr. Nashville, TN Judicial Law Clerk

- Researched, analyzed and consulted with the Judge on various issues presented to the Court dealing with wide array of issues.
- Consulted with officials in other jurisdictions to coordinate the use of other jurisdictions Court facilities and resources in order to select juries from similarly populated counties in a number of cases where pre-trial publicity required the selection of jurors outside of the Davidson County media reach.
- Coordinated with various agencies to insure the safe transportation and accommodation of the "sequestered juries" and was one of two Court officials given the task of staying with the jurors.
- Additionally, was entrusted by the Judge and Sworn to both maintain the safety and well being of the jurors and insured that the jurors were not exposed to "media" of any form and that no communications about the case were made between the jurors or any other persons.
- Researched and drafted hundreds of Opinions and Orders of the Court concerning issues ranging from the implementation of the "Death Penalty" to the legality of traffic stops.

1994-1998 Memphis, TN University of Memphis School of Law  
Doctor of Jurisprudence

- Deans Award for Academic Excellence
- Admitted to Tennessee Bar in 1998
- Board of Professional Responsibility #19570

1990-1994 New Orleans, LA Loyola University Bachelors of Arts Degree

- Four Year Academic Scholarship • Dean's List
- Major in Communications
- Minor in English

Continuing Education

- Was accepted to and graduated from the week long Trial Advocacy School at the Prosecutors Training Academy located at the University of South Carolina.
- Successfully completed and graduated from the week long prosecutors school conducted at the Tennessee Bureau of Investigation.
- Have attended and taught various classes and seminars.

President: Charles Barrett

4050 Andrew Jackson Way Suite 300  
Hermitage, TN 37076

2004-2011: Assistant Manager of a Financial Company

1999-2003: Vice President, CFO and Consultant for a Public Company

1994-1998: Artist Manager, Public Relations, Marketing for Christian Music Artist

1993: In Charge of Limited Partnership for National Infomercial

Director & Advisory Management

Peter Lum

After graduating from MIT he took a position as a research scientist with the Army Mechanics and Materials Research Center at Watertown, MA. There his research in material strength and fracture mechanism led to various publications and gave presentations at professional organizations. He was later recruited by British Oxygen Company as manager for technical analysis and subsequently promoted to manager of technical planning. The product areas include welding, industrial gases medical anesthetic and equipment, superconductors, and carbon and graphites. In these various position he was responsible for evaluating the commercial and technical feasibility of the company's technical research and development efforts. In addition, he oversaw the Information system in the R&D facilities. Peter was listed in Who's Who in American Industry and Finance. Wanting to satisfy his inclination for entrepreneurship, he ventured off to start his own real estate investment firm. He has been involved in over a dozen properties including office buildings, apartment buildings, and malls with locations in New York City, New Jersey and Pennsylvania. He has been extended offers to be on the Board of a bank and a Science Center of a University. Over his career he has owned or partnered in various ventures including a business publication and a cyber security company. He has worked with Chamber of Commerce, Angel Networks (local venture capital groups) and universities in analyzing the potential of various business models.

He brings with him strong financial and technical knowledge and experience.

B. Legal/Disciplinary History. Please identify whether any 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);

n/a

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;

n/a

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 regulator of a violation of federal or state securities or commodities law, which finding or judgment has not been reversed, suspended, or vacated; or

n/a

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.



n/a

C. Disclosure of Family Relationships. Describe any family relationships<sup>3</sup> among and between the issuer's directors, officers, persons nominated or chosen by the issuer to become directors or officers, or beneficial owners of more than five percent (5%) of the any class of the issuer's equity securities.

None

D. Disclosure of Related Party Transactions. Describe any transaction during the issuer's last two full fiscal years and the current fiscal year or any currently proposed transaction, involving the issuer, in which (i) the amount involved exceeds the lesser of \$120,000 or one percent of the average of the issuer's total assets at year-end for its last three fiscal years and (ii) any related person had or will have a direct or indirect material interest.

*Instruction to paragraph D of Item 11:*

1. For the purposes of paragraph D of this Item 11, the term "related person" means any director, executive officer, nominee for director, or beneficial owner of more than five percent (5%) of any class of the issuer's equity securities, immediate family members<sup>4</sup> of any such person, and any person (other than a tenant or employee) sharing the household of any such person.
2. For the purposes of paragraph D of this Item 11, a "transaction" includes, but is not limited to, any financial transaction, arrangement or relationship (including any indebtedness or guarantee of indebtedness) or any series of similar transactions, arrangements or relationships.
3. The "amount involved in the transaction" shall be computed by determining the dollar value of the amount involved in the transaction in question, which shall include:
  - a. In the case of any lease or other transaction providing for periodic payments or installments, the aggregate amount of all periodic payments or installments due on or after the beginning of the issuer's last fiscal year, including any required or optional payments due during

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<sup>3</sup> The term "family relationship" means any relationship by blood, marriage or adoption, not more remote than first cousin.

<sup>4</sup> "Immediate family members" means any child, stepchild, parent, stepparent, spouse, sibling, mother-in-law, father-in-law, son-in-law, daughter-in-law, brother-in-law, or sister-in-law.



have an interest of less than ten percent (10%), and the person is not a general partner of and does not hold another position in the partnership.

7. Disclosure need not be provided pursuant to paragraph D of this Item 11 if:
  - a. The transaction is one where the rates or charges involved in the transaction are determined by competitive bids, or the transaction involves the rendering of services as a common or contract carrier, or public utility, at rates or charges fixed in conformity with law or governmental authority;
  - b. The transaction involves services as a bank depository of funds, transfer agent, registrar, trustee under a trust indenture, or similar services; or
  - c. The interest of the related person arises solely from the ownership of a class of equity securities of the issuer and all holders of that class of equity securities of the issuer received the same benefit on a pro rata basis.
8. Include information for any material underwriting discounts and commissions upon the sale of securities by the issuer where any of the specified persons was or is to be a principal underwriter or is a controlling person or member of a firm that was or is to be a principal underwriter.

Disclose the following information regarding the transaction:

1. The name of the related person and the basis on which the person is related to the issuer;  
  
n/a
2. The related person's interest in the transaction;  
  
n/a
3. The approximate dollar value involved in the transaction (in the case of indebtedness, disclose the largest aggregate amount of principal outstanding during the time period for which disclosure is required, the amount thereof outstanding as of the latest practicable date, the amount of principal and interest paid during the time period for which disclosure is required, and the rate or amount of interest payable on the indebtedness);

n/a

4. The approximate dollar value of the related person's interest in the transaction; and

n/a

5. Any other information regarding the transaction or the related person in the context of the transaction that is material to investors in light of the circumstances of the particular transaction.

n/a

E. Disclosure of Conflicts of Interest. Describe any conflicts of interest. Describe the circumstances, parties involved and mitigating factors for any executive officer or director with competing professional or personal interests.

n/a

## **Item 12 Financial information for the issuer's most recent fiscal period.**

*Instruction to Item 12:* The issuer shall post the financial statements required by this Item 12 through the OTC Disclosure and News Service under the appropriate report name for the applicable period end. (If the financial statements relate to a fiscal year end, publish it as an "Annual Report," or if the financial statements relate to a quarter end, publish it as a "Quarterly Report" or "Interim Report") **The issuer must state in its disclosure statement that such financial statements are incorporated by reference.** The issuer must also (i) provide a list in the disclosure statement describing the financial statements that are incorporated by reference, (ii) clearly explain where the incorporated documents can be found, and (iii) provide a clear cross-reference to the specific location where the information requested by this Item 12 can be found in the incorporated documents.

The issuer shall provide the following financial statements for the most recent fiscal period (whether fiscal quarter or fiscal year).

- 1) balance sheet;
- 2) statement of income;
- 3) statement of cash flows;
- 4) statement of changes in stockholders' equity;
- 5) financial notes; and
- 6) audit letter, if audited

The financial statements requested pursuant to this item shall be prepared in accordance with generally accepted accounting principles (GAAP)<sup>5</sup> by persons with sufficient financial skills.

Information contained in annual financial statements will not be considered current more than 90 days after the end of the issuer's fiscal year immediately following the fiscal year for which such statement are provided, or with respect to quarterly financial statements, more than 45 days after the end of the quarter immediately following the quarter for which such statements are provided.

Please find attached the consolidated (unaudited) financial statements for DHS Holdings, as requested.

**Item 13 Similar financial information for such part of the two preceding fiscal years as the issuer or its predecessor has been in existence.**

Please provide the financial statements described in Item 12 above for the issuer's two preceding fiscal years.

*Instruction to Item 13:* The issuer shall either (i) attach the financial statements required by this Item 13 to its initial disclosure statement or (ii) post such financial statements through the OTC Disclosure and News Service as a separate report under the name of "*Annual Report*" for the applicable fiscal year end. **The issuer must state in its disclosure statement that such financial statements are incorporated by reference.** The issuer must also (x) provide a list in the disclosure statement describing the financial statements that are incorporated by reference, (y) clearly explain where the incorporated documents can be found, and (z) provide a clear cross-reference to the specific location where the information requested by this Item 13 can be found in the incorporated documents.

Please find attached the consolidated financial statements for DHS Holdings, as requested. The historical information required for this section is presented in tandem with the current report, referenced in Item 12.

**Item 14 Beneficial Owners.**

Provide a list of the name, address and shareholdings of all persons beneficially owning more than five percent (5%) of any class of the issuer's equity securities.

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<sup>5</sup> Foreign private issuers that have furnished financial statements pursuant to Rule 12g3-2(b) under the Exchange Act can provide those same financial statements as an alternative to U.S. GAAP. For information regarding U.S. GAAP, see <http://cpaclass.com/gaap/gaap-us-01a.htm>.

To the extent not otherwise disclosed, if any of the above shareholders are corporate shareholders, provide the name and address of the person(s) owning or controlling such corporate shareholders and the resident agents of the corporate shareholders.

**Item 15      The name, address, telephone number, and email address of each of the following outside providers that advise the issuer on matters relating to operations, business development and disclosure:**

1. Investment Banker

N/A

2. Promoters

N/A

3. Counsel

Bart and Associates, LLC  
1357 South Quintero Way  
Aurora, CO, 80017  
720-226-7511  
info@kennethbartesq.com

4. Accountant or Auditor - the information shall clearly (i) describe if an outside accountant provides audit or review services, (ii) state the work done by the outside accountant and (iii) describe the responsibilities of the accountant and the responsibilities of management (i.e. who audits, prepares or reviews the issuer's financial statements, etc.). The information shall include the accountant's phone number and email address and a description of the accountant's licensing and qualifications to perform such duties on behalf of the issuer.

The compiling accountant for DHS Holding, Co. is Dan Estes, of Santa Monica, California. He is a graduate of the Kelley School of Business at Indiana University - Bloomington, where he received a B.S. in Accounting. Dan currently practices Accounting in California, with experience conducting audits, reviews, and compilations for small to mid-cap publicly traded companies.

The scope of Dan's services to DHS Holdings is limited to compilation services. Dan relies on the information provided by management to produce financial statements and disclosures that are in conformance with Generally Accepted Accounting Principles in the United States

5. Public Relations Consultant(s)
  6. Investor Relations Consultant
  7. Any other advisor(s) that assisted, advised, prepared or provided information with respect to this disclosure statement - the information shall include the telephone number and email address of each advisor.
- N/A

**Item 16 Management's Discussion and Analysis or Plan of Operation.**

*Instructions to Item 16*

Issuers that have not had revenues from operations in each of the last two fiscal years, or the last fiscal year and any interim period in the current fiscal year for which financial statements are furnished in the disclosure statement, shall provide the information in paragraphs A and C of this item. All other issuers shall provide the information in paragraphs B and C of this item.

The discussion and analysis shall focus specifically on material events and uncertainties known to management that would cause reported financial information not to be necessarily indicative of future operating results or of future financial condition.

Issuers are not required to supply forward-looking information. This is distinguished from presently known data that will impact upon future operating results, such as known future increases in costs of labor or materials. This latter data may be required to be disclosed.

A. Plan of Operation.

1. Describe the issuer's plan of operation for the next twelve months. This description should include such matters as:
  - i. a discussion of how long the issuer can satisfy its cash requirements and whether it will have to raise additional funds in the next twelve months;
  - ii. a summary of any product research and development that the issuer will perform for the term of the plan;

- iii. any expected purchase or sale of plant and significant equipment;  
and
- iv. any expected significant changes in the number of employees.

In the coming year, DHS Holding, Co. is going to expand operations of SalesKing.com by restructuring the website to include additional database options and revised hosting that will expand its capabilities and make the site more effective. Included in this will be a GPS-based zero-in technology that will allow users to more effectively narrow their demographic and provide a better marketing target for their campaigns.

In addition, we will be adding a full-time sales force to spread awareness of the SalesKing brand and help bring in clients.

DHS Holding, Co. in the next year is also going to be in development of the Cenote Falls Hotel, Casino & Shopping Center. Within this time frame, we expect to be in negotiations with major retailers and restaurant chains. Architectural plans for the site are already in development, and the land has been cleared. A downpayment in the amount of \$250,000.00 was secured by a loan at favorable interest rates from Clipper Explorations, LTD to DHS Holding, Co. Payment has been made, and the remainder of the \$2.5 Million purchase is to be completed.

**B. Management's Discussion and Analysis of Financial Condition and Results of Operations.**

1. *Full fiscal years.* Discuss the issuer's financial condition, changes in financial condition and results of operations for each of the last two fiscal years. This discussion should address the past and future financial condition and results of operation of the issuer, with particular emphasis on the prospects for the future. The discussion should also address those key variable and other qualitative and quantitative factors that are necessary to an understanding and evaluation of the issuer. If material, the issuer should disclose the following:

- i. Any known trends, events or uncertainties that have or are reasonably likely to have a material impact on the issuer's short-term or long-term liquidity;
- ii. Internal and external sources of liquidity;
- iii. Any material commitments for capital expenditures and the expected sources of funds for such expenditures;



- iv. Any known trends, events or uncertainties that have had or that are reasonably expected to have a material impact on the net sales or revenues or income from continuing operations;
- v. Any significant elements of income or loss that do not arise from the issuer's continuing operations;
- vi. The causes for any material changes from period to period in one or more line items of the issuer's financial statements; and
- vii. Any seasonal aspects that had a material effect on the financial condition or results of operation.

N/A

2. *Interim Periods.* Provide a comparable discussion that will enable the reader to assess material changes in financial condition and results of operations since the end of the last fiscal year and for the comparable interim period in the preceding year.

N/A

C. Off-Balance Sheet Arrangements.

1. In a separately-captioned section, discuss the issuer's off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on the issuer's financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources that is material to investors. The disclosure shall include the items specified in paragraphs C(1)(i), (ii), (iii) and (iv) of this Item 16 to the extent necessary to an understanding of such arrangements and effect and shall also include such other information that the issuer believes is necessary for such an understanding.

- i. The nature and business purpose to the issuer of such off-balance sheet arrangements;
- ii. The importance to the issuer of such off-balance sheet arrangements in respect of its liquidity, capital resources, market risk support, credit risk support or other benefits;
- iii. The amounts of revenues, expenses and cash flows of the issuer arising from such arrangements; the nature and amounts of any interests retained, securities issued and other indebtedness

incurred by the issuer in connection with such arrangements; and the nature and amounts of any other obligations or liabilities (including contingent obligations or liabilities) of the issuer arising from such arrangements that are or are reasonably likely to become material and the triggering events or circumstances that could cause them to arise; and

- iv. Any known event, demand, commitment, trend or uncertainty that will result in or is reasonably likely to result in the termination, or material reduction in availability to the issuer, of its off-balance sheet arrangements that provide material benefits to it, and the course of action that the issuer has taken or proposes to take in response to any such circumstances.

N/A

2. As used in paragraph C of this Item 16, the term off-balance sheet arrangement means any transaction, agreement or other contractual arrangement to which an entity unconsolidated with the issuer is a party, under which the issuer has:

- i. Any obligation under a guarantee contract that has any of the characteristics identified in paragraph 3 of FASB Interpretation No. 45, Guarantor's Accounting and Disclosure Requirements for Guarantees, Including Indirect Guarantees of Indebtedness of Others (November 2002) ("FIN 45"), as may be modified or supplemented, and that is not excluded from the initial recognition and measurement provisions of FIN 45 pursuant to paragraphs 6 or 7 of that Interpretation;
- ii. A retained or contingent interest in assets transferred to an unconsolidated entity or similar arrangement that serves as credit, liquidity or market risk support to such entity for such assets;
- iii. Any obligation, including a contingent obligation, under a contract that would be accounted for as a derivative instrument, except that it is both indexed to the issuer's own stock and classified in stockholders' equity in the issuer's statement of financial position, and therefore excluded from the scope of FASB Statement of Financial Accounting Standards No. 133, Accounting for Derivative Instruments and Hedging Activities (June 1998), pursuant to paragraph 11(a) of that Statement, as may be modified or supplemented; or

- iv. Any obligation, including a contingent obligation, arising out of a variable interest (as referenced in FASB Interpretation No. 46, Consolidation of Variable Interest Entities (January 2003), as may be modified or supplemented) in an unconsolidated entity that is held by, and material to, the issuer, where such entity provides financing, liquidity, market risk or credit risk support to, or engages in leasing, hedging or research and development services with, the issuer.

*Instructions to paragraph C of Item 16*

- i. No obligation to make disclosure under paragraph C of this Item 16 shall arise in respect of an off-balance sheet arrangement until a definitive agreement that is unconditionally binding or subject only to customary closing conditions exists or, if there is no such agreement, when settlement of the transaction occurs.
- ii. Issuers should aggregate off-balance sheet arrangements in groups or categories that provide material information in an efficient and understandable manner and should avoid repetition and disclosure of immaterial information. Effects that are common or similar with respect to a number of off-balance sheet arrangements must be analyzed in the aggregate to the extent the aggregation increases understanding. Distinctions in arrangements and their effects must be discussed to the extent the information is material, but the discussion should avoid repetition and disclosure of immaterial information.
- iii. For purposes of paragraph C of this Item 16 only, contingent liabilities arising out of litigation, arbitration or regulatory actions are not considered to be off-balance sheet arrangements.
- iv. Generally, the disclosure required by paragraph C of this Item 16 shall cover the most recent fiscal year. However, the discussion should address changes from the previous year where such discussion is necessary to an understanding of the disclosure.

In satisfying the requirements of paragraph C of this Item 16, the discussion of off-balance sheet arrangements need not repeat information provided in the footnotes to the financial statements, provided that such discussion clearly cross-references to specific information in the relevant footnotes and integrates the substance of the footnotes into such discussion in a manner designed to inform readers of the significance of the information that is not included within the body of such discussion.

N/A

## Part E Issuance History

### **Item 17 List of securities offerings and shares issued for services in the past two years.**

List below any events, in chronological order, that resulted in changes in total shares outstanding by the issuer (1) within the two-year period ending on the last day of the issuer's most recent fiscal year and (2) since the last day of the issuer's most recent fiscal year.

The list shall include all offerings of securities, whether private or public, and shall indicate:

- (i) The nature of each offering (e.g., Securities Act Rule 504, intrastate, etc.);
- (ii) Any jurisdictions where the offering was registered or qualified;
- (iii) The number of shares offered;
- (iv) The number of shares sold;
- (v) The price at which the shares were offered, and the amount actually paid to the issuer;
- (vi) The trading status of the shares; and
- (vii) Whether the certificates or other documents that evidence the shares contain a legend (1) stating that the shares have not been registered under the Securities Act and (2) setting forth or referring to the restrictions on transferability and sale of the shares under the Securities Act.

The list shall also include all shares or any other securities or options to acquire such securities issued for services in the past two fiscal years and any interim periods, describing (1) the securities, (2) the persons or entities to whom such securities were issued and (3) the services provided by such persons or entities.

With respect to private offerings of securities, the list shall also indicate the identity of the persons who purchased securities in such private offering; *provided, however*, that in the event that any such person is an entity, the list shall also indicate (a) the identity of each natural person beneficially owning, directly or indirectly, more than five percent (5%) of any class of equity securities of such entity and (b) to the extent not otherwise disclosed, the identity of each natural person who controlled or directed, directly or indirectly, the purchase of such securities for such entity.

Please refer to the Statement of Shareholder's Equity as attached to this disclosure for this information.

## Part F Exhibits

The following exhibits must be either described in or attached to the disclosure statement:

### **Item 18 Material Contracts.**

A. Every material contract, not made in the ordinary course of business, that will be performed after the disclosure statement is posted through the OTC Disclosure and News Service or was entered into not more than two years before such posting. Also include the following contracts:

- 1) Any contract to which directors, officers, promoters, voting trustees, security holders named in the disclosure statement, or the Designated Advisor for Disclosure are parties other than contracts involving only the purchase or sale of current assets having a determinable market price, at such market price;
- 2) Any contract upon which the issuer's business is substantially dependent, including but not limited to contracts with principal customers, principal suppliers, and franchise agreements;
- 3) Any contract for the purchase or sale of any property, plant or equipment for consideration exceeding 15 percent of such assets of the issuer; or
- 4) Any material lease under which a part of the property described in the disclosure statement is held by the issuer.

NA

B. Any management contract or any compensatory plan, contract or arrangement, including but not limited to plans relating to options, warrants or rights, pension, retirement or deferred compensation or bonus, incentive or profit sharing (or if not set forth in any formal document, a written description thereof) in which any director or any executive officer of the issuer participates shall be deemed material and shall be included; and any other management contract or any other compensatory plan, contract, or arrangement in which any other executive officer of the issuer participates shall be filed unless immaterial in amount or significance.

N/A

C. The following management contracts or compensatory plans need not be included:

- 1) Ordinary purchase and sales agency agreements;
- 2) Agreements with managers of stores in a chain organization or similar organization;
- 3) Contracts providing for labor or salesmen's bonuses or payments to a class of security holders, as such; and
- 4) Any compensatory plan that is available to employees, officers or directors generally and provides for the same method of allocation of benefits between management and non-management participants

**Item 19 Articles of Incorporation and Bylaws.**

A. A complete copy of the issuer's articles of incorporation or in the event that the issuer is not a corporation, the issuer's certificate of organization. Whenever amendments to the articles of incorporation or certificate of organization are filed, a complete copy of the articles of incorporation or certificate of organization as amended shall be filed.

The articles of incorporation are attached to this disclosure.

B. A complete copy of the issuer's bylaws. Whenever amendments to the bylaws are filed, a complete copy of the bylaws as amended shall be filed.

The corporate bylaws are attached to this disclosure.

**Item 20 Purchases of Equity Securities by the Issuer and Affiliated Purchasers.**

A. In the following tabular format, provide the information specified in paragraph (B) of this Item 20 with respect to any purchase made by or on behalf of the issuer or any "Affiliated Purchaser" (as defined in paragraph (C) of this Item 20) of shares or other units of any class of the issuer's equity securities.

<b>ISSUER PURCHASES OF EQUITY SECURITIES</b>				
<b>Period</b>	<b>Column (a)</b> Total Number of Shares (or Units) Purchased	<b>Column (b)</b> Average Price Paid per Share (or Unit)	<b>Column (c)</b> Total Number of Shares (or Units) Purchased as Part	<b>Column (d)</b> Maximum Number (or Approximate Dollar Value) of Shares (or

			of Publicly Announced Plans or Programs	Units) that May Yet Be Purchased Under the Plans or Programs
<b>Month #1</b> (identify beginning and ending dates)				
<b>Month #2</b> (identify beginning and ending dates)				
<b>Month #3</b> (identify beginning and ending dates)				
<b>Total</b>				

B. The table shall include the following information for each class or series of securities for each month included in the period covered by the report:

1. The total number of shares (or units) purchased (Column (a)). Include in this column all issuer repurchases, including those made pursuant to publicly announced plans or programs and those not made pursuant to publicly announced plans or programs. Briefly disclose, by footnote to the table, the number of shares purchased other than through a publicly announced plan or program and the nature of the transaction (e.g., whether the purchases were made in open-market transactions, tender offers, in satisfaction of the company's obligations upon exercise of outstanding put options issued by the company, or other transactions).
2. The average price paid per share (or unit) (Column (b)).
3. The total number of shares (or units) purchased as part of publicly announced repurchase plans or programs (Column (c)).
4. The maximum number (or approximate dollar value) of shares (or units) that may yet be purchased under the plans or programs (Column (d)).

*Instructions to paragraphs (B)(3) and (B)(4) of this Item 20:*

- a. In the table, disclose this information in the aggregate for all plans or programs publicly announced.
- b. By footnote to the table, indicate:
  - i. The date each plan or program was announced;
  - ii. The dollar amount (or share or unit amount) approved;
  - iii. The expiration date (if any) of each plan or program;
  - iv. Each plan or program that has expired during the period covered by the table; and
  - v. Each plan or program the issuer has determined to terminate prior to expiration, or under which the issuer does not intend to make further purchases.
- C. For purposes of this Item 20, "Affiliated Purchaser" means:
  - 1. A person acting, directly or indirectly, in concert with the issuer for the purpose of acquiring the issuer's securities; or
  - 2. An affiliate who, directly or indirectly, controls the issuer's purchases of such securities, whose purchases are controlled by the issuer, or whose purchases are under common control with those of the issuer; *provided, however,* that "Affiliated Purchaser" shall not include a broker, dealer, or other person solely by reason of such broker, dealer, or other person effecting purchases on behalf of the issuer or for its account, and shall not include an officer or director of the issuer solely by reason of that officer or director's participation in the decision to authorize purchases by or on behalf of the issuer.

## Item 21 Issuer's Certifications.

The issuer shall include certifications by the chief executive officer and chief financial officer of the issuer (or any other persons with different titles, but having the same responsibilities).

The certifications shall follow the format below:

I, Charles Barrett, certify that:

1. I have reviewed this annual disclosure statement of DHS Holding, Co.

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.

Date:

A handwritten signature in black ink, appearing to be "Mr. Doe", written over a horizontal line.

[Signature]

[Title]

**DHS HOLDING CO.**  
**formerly INTERNATIONAL MERCHANT ADVISORS, INC.**  
**CONSOLIDATED BALANCE SHEETS**

	September 30, 2012	June 30, 2012	June 30, 2011
	(Unaudited)	(Unaudited)	(Unaudited)
<b>ASSETS</b>			
Current assets			
Cash	-	-	-
Money market fund	-	-	-
Prepaid expenses	-	-	-
Total current assets	-	-	-
Capitalized websites net of accumulated depreciation	11,149	25,100	35,100
Investment in subsidiaries	1,110,089	-	-
Investment in marketable securities	-	-	-
<b>Total assets</b>	<b>1,121,238</b>	<b>25,100</b>	<b>35,000</b>
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>			
Current liabilities:			
Accounts payable and accrued expenses	331,302	331,302	307,440
Total current liabilities	331,302	331,302	307,440
Note payable	22,871	396,995	441,995
<b>Total liabilities</b>	<b>354,173</b>	<b>728,297</b>	<b>749,435</b>
<b>STOCKHOLDER'S EQUITY:</b>			
Common stock, \$.001 par value; 1,000,000 shares authorized; 124,782,911, 37,059 and 164,573,515 shares issued and outstanding	137,672	50,761	37,061
Preferred stock, Series B \$1 par value; 610,000 shares authorized ; 120,000, 35,000, and 54 shares issued and outstanding	95,000	120,000	35,000
Additional paid-in capital	9,449,135	8,051,833	8,010,533
Accumulated deficit	(9,518,858)	(9,504,907)	(9,376,045)
Accumulated Comprehensive Income	604,116	579,116	579,116
Other Comprehensive Loss	0	0	0
<b>Total stockholders' equity</b>	<b>767,065</b>	<b>(703,197)</b>	<b>(714,335)</b>
<b>Total liabilities and stockholders' equity</b>	<b>1,121,238</b>	<b>25,100</b>	<b>35,100</b>

See notes to consolidated financial statements

**DHS HOLDING CO.**  
**formerly INTERNATIONAL MERCHANT ADVISORS INC.**  
**CONSOLIDATED STATEMENTS OF OPERATIONS**

	September 30, 2012	June 30, 2012	2011
	(Unaudited)	(Unaudited)	(Unaudited)
Income:			
Consulting fees	-	-	-
Trading gains (losses)	-	-	-
Total income	<u>-</u>	<u>-</u>	<u>-</u>
Operating expenses:			
General and administrative	2,500	87,500	385,496
Total operating expenses	<u>2,500</u>	<u>87,500</u>	<u>385,496</u>
Income (loss) from operations	(2,500)	(87,500)	(385,496)
Interest expense	<u>11,451</u>	<u>41,362</u>	<u>279,631</u>
Net income (loss)	<u>(13,951)</u>	<u>(128,862)</u>	<u>(665,127)</u>
Loss per share:			
Basic	(0.00)	(0.00)	(0.01)
Diluted	(0.000)	(0.001)	(0.005)
Weighted average common shares outstanding:			
Basic	54,649,626	54,649,626	54,649,626
Diluted	<u>123,455,004</u>	<u>123,455,004</u>	<u>123,455,004</u>
Other comprehensive income:	25,000		
Other comprehensive loss:		(128,862)	(665,127)
Gain (loss) on securities			
Comprehensive income (loss)	<u>11,049</u>	<u>(128,862)</u>	<u>(665,127)</u>

accompanying notes to consolidated financial statements

**DHS HOLDING CO.**  
formerly INTERNATIONAL MERCHANT ADVISORS INC.  
**CONSOLIDATED STATEMENTS OF OPERATIONS**  
At September 30, 2012

	Series A & B		Common Stock		Additional Paid-In Capital	Accumulated Deficit	Comprehensive Income (loss)	Total
	Shares	Amount	Shares	Amount				
<b>Balance, June 30, 2010</b>	54,425	54	164,573,515	164,573	24,661,981	(8,710,918)	-	16,115,690
Cancellation of Purchase Share Issuance	-54,425	-54	(127,513,886)	(127,512)	(16,651,448)		579,116	(16,199,898)
Net Loss	35,000	35,000					(665,127)	35,000
								(665,127)
<b>Balance, June 30, 2011</b>	35,000	35,000	37,059,629	37,061	8,010,533	(9,376,045)	579,116	(714,335)
Preferred Shares Issued for Cash	85,000	85,000					-	85,000
Shares Issued for Debt Reduction			13,699,634	13,700	41,300	(128,862)		55,000
Net Loss								(128,862)
<b>Balance, June 30, 2012</b>	120,000	120,000	50,759,263	50,761	8,051,833	(9,504,907)	579,116	(703,197)
Shares Issued for Acquisition Target			75,000,000	75,000	835,089			910,089
Shares Issued for Acquisition of SalesKing.com			4,911,301	4,911	195,089			200,000
Shares Issued for Debt Conversion Cancellation of Preferred Shares	(25,000)	(25,000)	7,000,000	7,000	367,124			374,124
Net Loss							(13,951)	-
								25,000
<b>Balance, September 30, 2012</b>	95,000	95,000	137,682,595	137,672	9,449,135	(9,518,858)	604,116	672,065

See accompanying notes to consolidated financial statements

**DHS HOLDING CO.**  
**formerly INTERNATIONAL MERCHANT ADVISORS INC.**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS**

	<u>September 30,</u> 2012	<u>June 30,</u> 2011	<u>June 30,</u> 2010
Operating Activities			
Net Income (loss)	(13,951)	(665,127)	-
Adjustments to reconcile net loss to net cash used in operating activities			
Cash Received from Customers	-	-	80,000
Shares issued for Services			-
Noncash Investment in marketable securities	-	-	394,075
Noncash compensation and professional fees			-
Depreciation Expense		10,000	-
Decrease (Increase in prepaid expenses)	-	110,000	-
Increase in Accounts Payable		279,631	-
Net cash provided by (used in) operating activities	<u>(13,951)</u>	<u>(265,496)</u>	<u>474,075</u>
Investing Activities			
Sale of Securities	-	-	50,000
Unrealized loss on securities held for sale	-	-	26,000
Financing Activities			
Shares Issued for Cash	-	191,996	
Common Stock issued for Conversion of Debt	27,902	35,000	607,592
Net Change in Cash	13,951	(38,500)	-
Cash, beginning of period	<u>-</u>	<u>38,500</u>	<u>-</u>
Cash, end of period	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Supplemental disclosure of cash flow information			
Interest Paid	<u>-</u>	<u>-</u>	<u>-</u>

See accompanying notes to financial statements



DEAN HELLER  
 Secretary of State  
 206 North Carson Street  
 Carson City, Nevada 89701-4299  
 (775) 684 6708  
 Website: secretaryofstate.biz

Filed in the office of <i>Dean Heller</i> Dean Heller Secretary of State State of Nevada	Document Number <b>20060346196-17</b>
	Filing Date and Time <b>05/31/2006 1:30 PM</b>
	Entity Number <b>E0401862006-7</b>

**Articles of Incorporation**  
 (PURSUANT TO NRS 78)

ABOVE SPACE IS FOR OFFICE USE ONLY

<b>1. Name of Corporation:</b>	Nexus Nano Electronics, Inc.
<b>2. Resident Agent Name and Street Address:</b>	CorpDirect Agents, Inc. Name 318 North Carson Street, Suite 213 Carson City Nevada 89701 Street Address City State Zip Code Optional Mailing Address City State Zip Code
<b>3. Shares:</b>	Number of shares with par value: 2,100,000,000 Par value: \$ 0.001 Number of shares without par value:
<b>4. Names &amp; Addresses of Board of Directors/Trustees:</b>	1. Timothy J. Coanolly Name 402 Prospect Street Brandon VT 05733 Street Address City State Zip Code 2. Fred Zaidman Name 402 Prospect Street Brandon VT 05733 Street Address City State Zip Code 3. Name Street Address City State Zip Code
<b>5. Purpose:</b>	The purpose of this Corporation shall be:
<b>6. Name, Address and Signature of Incorporator:</b>	Ronald S. Halligan Name Signature 201 S. Biscayne Blvd., 20th Fl. Miami FL 33131 Address City State Zip Code
<b>7. Certificate of Acceptance of Appointment of Resident Agent:</b>	I hereby accept appointment as Resident Agent for the above named corporation. <i>Lyntha A. Hicks</i> Authorized Signature of R. A. or On Behalf of R. A. Company Date 5-30-06

This form must be accompanied by appropriate fees.

NEVADA SECRETARY OF STATE

(PROFIT) INITIAL LIST OF OFFICERS, DIRECTORS AND RESIDENT AGENT OF

Nexus Nano Electronics, Inc.

(Name of Corporation)

FILE NUMBER

ED401862006-7

FOR THE FILING PERIOD OF MAY, 2006

TO MAY, 2007 (due 6/30/6)

The corporation's duly appointed resident agent in the State of Nevada upon whom process can be served is:

CORPDIRECT AGENTS, INC.  
118 NORTH CARSON STREET, SUITE 213  
CARSON CITY, NEVADA 89701

Filed in the office of <i>Dean Heller</i> Dean Heller Secretary of State State of Nevada	Document Number <b>20060375420-59</b>
	Filing Date and Time <b>06/12/2006 11:30 AM</b>
	Entity Number <b>E0401862006-7</b>

A FORM TO CHANGE RESIDENT AGENT INFORMATION CAN BE FOUND ON OUR WEBSITE: [secretaryofstate.biz](http://secretaryofstate.biz)

Important: Read instructions before completing and returning this form.

THE ABOVE SPACE IS FOR OFFICE USE ONLY

Return one file stamped copy. (If filing not accompanied by order instructions, file stamped copy will be sent to resident agent.)

- Print or type names and addresses either residence or business, for all officers and directors. A President, Secretary, Treasurer, or equivalent of and all Directors must be named. Have an officer sign this form. *FORM WILL BE RETURNED IF UNSIGNED*
- If there are additional officers, attach a list of them to this form.
- Return the completed form with the \$125.00 filing fee. A \$75.00 penalty must be added for failure to file this form by the last day of first month following the incorporation/initial registration with this office.
- Make your check payable to the Secretary of State. Your canceled check will constitute a certificate to transact business.
- Ordering Copies:** If requested above, one file stamped copy will be returned at no additional charge. To receive a certified copy, enclose an additional \$30.00 per certification. A copy fee of \$2.00 per page is required for each additional copy generated when ordering 2 or more file stamped or certified copies. Appropriate instructions must accompany your order.
- Return the completed form to: Secretary of State, 302 North Carson Street, Carson City, NV 89701-4201, (775) 684-5708.
- Form must be in the possession of the Secretary of State on or before the last day of the first month following the initial registration date (Postmark date is not accepted as receipt date). Forms received after due date will be returned for additional fees and penalties.

FILING FEE \$125.00 LATE PENALTY \$75.00

CHECK ONLY IF APPLICABLE

This corporation is a publicly traded corporation. The Central Index Key number is: 0001317402

This publicly traded corporation is not required to have a Central Index Key number.

NAME Timothy J. Connolly	TITLE(S) PRESIDENT (OR EQUIVALENT OF)
ADDRESS 402 Prospect Street	CITY Brandon
	ST VT
	ZIP 05733
NAME W. Chris Mathers	TITLE(S) SECRETARY (OR EQUIVALENT OF)
ADDRESS 402 Prospect Street	CITY Brandon
	ST VT
	ZIP 05733
NAME W. Chris Mathers	TITLE(S) TREASURER (OR EQUIVALENT OF)
ADDRESS 402 Prospect Street	CITY Brandon
	ST VT
	ZIP 05733
NAME Timothy J. Connolly	TITLE(S) DIRECTOR
ADDRESS 402 Prospect Street	CITY Brandon
	ST VT
	ZIP 05733

I declare, to the best of my knowledge under penalty of perjury, that the above mentioned entity has complied with the provisions of NRS 350.780 and acknowledge that pursuant to NRS 239.330 it is a category C felony to knowingly offer any false or forged instrument for filing in the Office of the Secretary of State.

*[Handwritten Signature]*  
X Signature of Officer

Title President

Date

Initial List of Officers, Directors and Resident Agent of Nexus Nano Electronics, Inc.

Page 2

W. Chris Mathers, Director and CFO  
402 West Prospect Street, Brandon, VT 05733

Fred S. Zeidman, Director and Chairman of the Board  
402 West Prospect Street, Brandon, VT 05733

Timothy J. Connolly, Vice-Chairman of the Board and CEO  
402 West Prospect Street, Brandon, VT 05733



**BYLAWS  
OF  
NEXUS NANO ELECTRONICS, INC.  
(a Nevada Corporation)**

**ARTICLE I. MEETINGS OF STOCKHOLDERS**

**ANNUAL MEETING**

Section 1. The annual meeting of the stockholders of this corporation shall be held at the offices of the Corporation on August 1 at 12pm each and every year, or at such other places and times as the directors shall from time to time determine. The purpose of this meeting shall be for the election of directors and such other business as may properly come before said meeting. Notice of the time, place and object of such meeting shall be given by publication thereof by serving personally or by mailing at least ten (10) days prior to such meeting, postage prepaid, a copy of such notice, addressed to each stockholder at his residence or place of business, as the same shall appear on the books of the corporation. No business other than that stated in such notice shall be transacted at such meeting without the unanimous consent of all the stockholders thereat, in person or by proxy.

**SPECIAL MEETINGS**

Section 2. Special meetings of stockholders, other than those regulated by statute, may be called at any time by the president or by a majority of the directors. It shall also be the duty of the president to call such meetings whenever requested to do so by the holder or holders of the majority share of the capital stock of the corporation. A notice of every meeting stating the time, place and object thereof, shall be given by mailing, postage prepaid, at least ten (10) days before such meeting, a copy of such notice addressed to each stockholder at his post office address as the same appears on the books of the corporation.

**QUORUM**

Section 3. At all meetings of the stockholders, there shall be present, either in person or by proxy, stockholders owning FIFTY ONE PERCENT (51%) of the capital stock of the corporation in order to constitute a quorum. If a quorum is not present, the stockholders present in person or by proxy may adjourn to such future time as shall be agreed upon by them, and notice of such adjournment shall be mailed, postage prepaid, to each stockholder at least ten (10) days before such adjourned meeting but if a quorum is present, they may adjourn from day to day as they see fit, and no notice of such adjournment need be given.

**VOTING CAPACITY**

Section 4. At all meetings of the stockholders, each stockholder shall be entitled to one vote for each share of stock in his own name on the books of the corporation, whether represented in person or by proxy. All proxies shall be in writing and signed.

**ORDER OF BUSINESS**

Section 5. At all meetings of stockholders the following shall be the order of business so far as is practicable:

1. Calling the roll.
2. Reading, correcting, and approving of the minutes of the previous meeting.
3. Reports of officers.
4. Reports of committees.
5. Unfinished business.
6. New business.
7. Election of directors.
8. Miscellaneous business.

## ARTICLE II. DIRECTORS

### ELECTION

Section 1. The board of directors of this corporation, consisting of a least one (1) person, shall be elected for the term of one (1) year at the annual meeting of stockholders, except as hereinafter otherwise provided for filling vacancies. The directors shall be chosen by a majority vote of the stockholders, voting either in person or by proxy, at such annual election.

### VACANCIES

Section 2. Vacancies in the board of directors, occurring during the year, shall be filled for the unexpired term by a majority vote of the remaining directors at any special meeting called for that purpose, or at any regular meeting of the board.

### DEATH OR RESIGNATION OF ENTIRE BOARD

Section 3. In case the entire board of directors shall die or resign, any stockholder may call a special meeting in the same manner that the president may call such meetings, and directors for the unexpired term may be elected at such special meeting in the manner provided for their election at annual meetings.

### RULES AND REGULATIONS

Section 4. The directors shall have the general control and management of the business and affairs of the corporation and shall exercise all the powers that may be exercised or performed by the corporation. The board of directors may adopt such rules and regulations for the conduct of their meetings and management of the affairs of the corporation as they may deem proper, not inconsistent with the laws and statutes of the state of Nevada, the articles of incorporation, or these bylaws. Such management will be by majority vote of the board of directors with each director having an equal vote.

### TIME OF MEETING

Section 5. The board of directors shall meet regularly at 12pm, on September 1 of each and every year, at the office of the corporation or at such other places and times as the board of directors shall by resolution appoint. On the request of the president or any director, the secretary shall call a special meeting of the board. The secretary shall give each director at least ten (10) days prior notice of such meeting. Special meetings may also be called by execution of the appropriate waiver of notice as contained in Article VI of these bylaws.

### RESOLUTIONS

Section 6. A resolution, in writing, signed by all or a majority of the members of the board of directors, shall constitute action by the board of directors to the effect therein expressed, with the same force and effect as though such resolution had been passed at a duly convened meeting and it shall be the duty of the secretary to record every such resolution in the Minute Book of the corporation under its proper date.

### COMMITTEES

Section 7. All committees shall be appointed by the board of directors. The directors may, by majority resolution, designate one or more committees with a director or directors to manage the business or any aspect of the business and to have full powers.

## ARTICLE III. OFFICERS

Section 1. The officers of this corporation shall consist of a president, one or more vice-presidents, secretary, treasurer, resident agent and such other officers as shall be elected or appointed by the board of directors. The salaries of such officers shall be fixed by the board of directors and may be changed from time to time by a

majority vote of the board. Each officer shall serve for a term of one (1) year or until their successors are chosen and qualified. Officers may be reelected or re-appointed for successive annual terms. Additional officers elected or appointed by the board of directors shall hold their offices for such terms and shall exercise such powers and perform such duties as shall be determined by the board of directors.

#### DUTIES OF THE PRESIDENT

Section 2. The president shall preside at all meetings of the board of directors, and shall act as temporary chairman at, and call to order all meetings of the stockholders. The president shall sign or countersign all certificates, contracts and other instruments of the corporation as authorized by the board of directors. The president shall have general management of the affairs of the corporation, subject to the board of directors, and shall perform all duties as are incidental to his office or are required of him by the board of directors.

#### DUTIES OF VICE-PRESIDENT

Section 3. The vice-president shall, in the absence or incapacity of the president, perform the duties of the president and shall have such powers and such duties as may be assigned to him by the board of directors.

#### DUTIES OF THE SECRETARY

Section 4. The secretary shall keep the minutes of the board of directors, and also the minutes of the meetings of stockholders he shall attend to the giving and serving of all notices of the corporation, shall have charge of the books and papers of the corporation and shall make such reports and perform such other duties as are incidental to his office and as the board of directors may direct. The secretary shall be responsible that the corporation complies with Section 78.105 of the Nevada Corporation Laws by supplying to the Nevada resident agent or principal office in Nevada, any and all amendments to the corporation's Articles of Incorporation and any and all amendments or changes to the bylaws of the corporation. Also in compliance with Section 78.105 of the same laws, he will also maintain and supply to the Nevada resident agent or principal office in Nevada, a current statement setting forth the name of the custodian of the stock ledger or duplicate stock ledger, and the present and complete post office address, including street and number, if any, where such stock ledger or duplicate stock ledger specified in the section is kept.

#### DUTIES OF THE TREASURER

Section 5. The treasurer shall have the care and custody of all the funds and securities of the corporation and shall keep regular books of account. He shall disburse the funds of the corporation in payment of the just demands against the corporation, or as may be ordered by the board of directors, making proper such vouchers for such disbursements and shall render to the board of directors or stockholders, as may be required of him, an account of all his transactions as treasurer and of the financial condition of the corporation. He shall perform all other duties as are incidental to his office or as properly required of him by the board of directors.

#### DUTIES OF THE RESIDENT AGENT

Section 6. The resident agent shall be in charge of the corporation's registered or principal office in the state of Nevada, upon whom process against the corporation may be served and shall perform all duties as required of him by statute.

### ARTICLE IV. STOCK

- Certificates of stock shall be in a form approved by the board of directors and shall be consecutively numbered. The name of the person owning the shares represented by each certificate, with the number of such shares and the date of issue, shall be entered on the corporation's books. The president and secretary shall sign all certificates of stock issued by the corporation. All certificates of stock transferred by endorsement therein shall be surrendered by cancellation and new certificates issued to the purchaser or assignee.

### ARTICLE V. INDEMNIFICATION OF OFFICERS AND DIRECTORS

