Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

Valiant Eagle Inc.

3010 Wilshire Blvd., #304
Suite 304, Los Angeles, California, 90010
747-444-1542
www.valianteagle.net
IR@valianteagle.net
SIC: 6719 – Holding Companies, Miscellaneous

Annual Report
For the Period Ending: December 31, 2018
(the "Reporting Period")

As of December 31, 2018, the number of shares outstanding of our Common Stock was:

4,260,200,000

As of September 30, 2018, the number of shares outstanding of our Common Stock was:

3,240,000,000

As of December 31, 2017, the number of shares outstanding of our Common Stock was:

3,240,000,000

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933 and Rule 12b-2 of the Exchange Act of 1934):

Yes: □ No: ☒

Indicate by check mark whether the company's shell status has changed since the previous reporting period:

Yes: □ No: ☒

Indicate by check mark whether a Change in Control[1] of the company has occurred over this reporting period:

Yes: ☒ No: □

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[1] "Change in Control" shall mean any events resulting in:

(i) Any "person" (as such term is used in Sections 13(d) and 14(d) of the Exchange Act) becoming the "beneficial owner" (as defined in Rule 13d-3 of the Exchange Act), directly or indirectly, of securities of the Company representing fifty percent (50%) or more of the total voting power represented by the Company's then outstanding voting securities;

(ii) The consummation of the sale or disposition by the Company of all or substantially all of the Company's assets;

(iii) A change in the composition of the Board occurring within a two (2)-year period, as a result of which fewer than a majority of the directors are directors immediately prior to such change; or

(iv) The consummation of a merger or consolidation of the Company with any other corporation, other than a merger or consolidation which would result in the voting securities of the Company outstanding immediately prior thereto continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity or its parent) at least fifty percent (50%) of the total voting power represented by the voting securities of the Company or such surviving entity or its parent outstanding immediately after such merger or consolidation.

1) Name of the issuer and its predecessors (if any)

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

The exact name of the company is Valiant Eagle, Inc.

The company was originally incorporated as International Medical Staffing, Inc., in the state of Delaware in 2007. On November, 2009, the company changed its name to Purespectrum until February 2020 when it was changed to Valiant Eagle Inc.

Date and state (or jurisdiction) of incorporation (also describe any changes to incorporation since inception, if applicable) Please also include the issuer's current standing in its state of incorporation (e.g. active, default, inactive):

2007 in Delaware. Active

Has the issuer or any of its predecessors been in bankruptcy, receivership, or any similar proceeding in the past five years?

Yes: □ No: ☒

If this issuer or any of its predecessors have been the subject of such proceedings, please provide additional details in the space below:

2) Security Information

Trading symbol:	PSRU		
Exact title and class of securities outstanding:	Common Stock		
CUSIP:	74624D 10 2		
Par or stated value:	0.0001		
Total shares authorized:	5,000,000,000	as of date:	December 31, 2018
Total shares outstanding:	4,260,200,000	as of date:	December 31, 2018
Number of shares in the Public Float[2]:	3,751,714,427	as of date:	December 31, 2018
Total number of shareholders of record:	118	as of date:	December 31, 2018

All additional class(es) of publicly traded securities (if any):

Trading symbol:	None		
Exact title and class of securities outstanding:	Preferred A Stock		
CUSIP:	None		
Par or stated value:	$0.0001		
Total shares authorized:	1000	as of date:	December 31, 2018
Total shares outstanding:	1000	as of date:	December 31, 2018

Trading symbol:	None		
Exact title and class of securities outstanding:	Preferred B Stock		
CUSIP:	None		
Par or stated value:	$0.0001		
Total shares authorized:	49,999,000	as of date:	December 31, 2018
Total shares outstanding:	49,999,000	as of date:	December 31, 2018

[2] "Public Float" shall mean the total number of unrestricted shares not held directly or indirectly by an officer, director, any person who is the beneficial owner of more than 10 percent of the total shares outstanding (a "control person"), or any affiliates thereof, or any immediate family members of officers, directors and control persons.

Transfer Agent

Name: Transfer Online
Phone: 1-503-227-2950
Email: carolyn@transferonline.com

Is the Transfer Agent registered under the Exchange Act?[3] Yes: ☒ No: □

Describe any trading suspension orders issued by the SEC concerning the issuer or its predecessors:

None

List any stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization either currently anticipated or that occurred within the past 12 months:

None

3) Issuance History

The goal of this section is to provide disclosure with respect to each event that resulted in any direct changes to the total shares outstanding of any class of the issuer's securities **in the past two completed fiscal years and any subsequent interim period**.

Disclosure under this item shall include, in chronological order, all offerings and issuances of securities, including debt convertible into equity securities, whether private or public, and all shares, or any other securities or options to acquire such securities, issued for services. Using the tabular format below, please describe these events.

A. Changes to the Number of Outstanding Shares

Check this box to indicate there were no changes to the number of outstanding shares within the past two completed fiscal years and any subsequent periods: □

Shares Outstanding as of Second Most Recent Fiscal Year End: Opening Balance Date 12/31/2017 Common:3,240,200,000 Preferred: 50,000,000			*Right-click the rows below and select "Insert" to add rows as needed.						
Date of Transaction	**Transaction type (e.g. new issuance, cancellation, shares returned to treasury)**	**Number of Shares Issued (or cancelled)**	**Class of Securities**	**Value of shares issued ($/per share) at Issuance**	**Were the shares issued at a discount to market price at the time of issuance? (Yes/No)**	**Individual/ Entity Shares were issued to (entities must have individual with voting / investment control disclosed).**	**Reason for share issuance (e.g. for cash or debt conversion) -OR- Nature of Services Provided**	**Restricted or Unrestricted as of this filing.**	**Exemption or Registration Type.**
05/09/2016	Issuance	1000	Pref A	$0.10	No	Dallas Boley	Merger	Restricted	Rule 144
06/07/2017	Issuance	4,750,000	Pref B	$475	No	Paul Khan	Consulting Services	Restricted	Rule 144

[3] To be included in the Pink Current Information tier, the transfer agent must be registered under the Exchange Act.

06/07/2017	Issuance	4,750,000	Pref B	$475	No	Nathan Yoder	Consulting Services	Restricted	Rule 144
06/07/2017	Issuance	4,750,000	Pref B	$475	No	Millenial Investments LLC (Leonard Lovallo)	Consulting Services	Restricted	Rule 144
06/07/2017	Issuance	285,000,000	Common	$28,500	Yes	Kanno Group Holdings II Ltd (Naiel Kanno)	Debt Conversion	Unrestricted	Rule 144
09/18/2018	Cancellation	32,999,000	Pref B	$3,300	No	Dallas Boley	Merger	Restricted	Rule 144
09/18/2018	Cancellation	4,000,000	Pref B	$400	No	Paul Khan	Merger	Restricted	Rule 144
09/18/2018	Cancellation	4,000,000	Pref B	$400	No	Nathan Yoder	Merger	Restricted	Rule 144
09/18/2018	Cancellation	4,000,000	Pref B	$400	No	Millenial Investments LLC (Leonard Lovallo)	Merger	Restricted	Rule 144
09/18/2018	Cancellation	1000	Pref A	$0.10	No	Dallas Boley	Merger	Restricted	Rule 144
09/18/2018	Issuance	1000	Pref A	$0.10	No	Xavier Mitchell	Merger	Restricted	Rule 144
09/18/2018	Issuance	44,999,000	Pref B	$4500	No	Xavier Mitchell	Merger	Restricted	Rule 144
11/05/2018	Issuance	300,000,	Common	$30,00	Yes	Mark Baldwin	Debt Conversion	Unrestricted	Rule 144
11/05/2018	Issuance	300,000,	Common	$30,00	Yes	The Vechery Family Trust (Harvey Vechery, Linda Vechery)	Debt Conversion	Unrestricted	Rule 144
11/28/2018	Issuance	299,700,000	Common	$29,970	Yes	Mark Baldwin	Debt Conversion	Unrestricted	Rule 144
11/28/2018	Issuance	299,700,000	Common	$29,970	Yes	The Vechery Family Trust (Harvey Vechery, Linda Vechery)	Debt Conversion	Unrestricted	Rule 144

12/13/2018	Issuance	100,000,000	Common	$10,000	Yes	Brandi Sherman	Debt Conversion	Unrestricted	Rule 144
12/13/2018	Issuance	320,000,000	Common	$32,000	Yes	Michael Sherman	Debt Conversion	Unrestricted	Rule 144
Shares Outstanding on Date of This Report: Ending Balance Ending Balance: Date 12/31/2018 Common: 4,260,200,000 Preferred: 50,000,000									

Example: A company with a fiscal year end of December 31st, in addressing this item for its quarter ended September 30, 2019, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2017 through September 30, 2019 pursuant to the tabular format above.

Use the space below to provide any additional details, including footnotes to the table above:

____

B. Debt Securities, Including Promissory and Convertible Notes

Use the chart and additional space below to list and describe all outstanding promissory notes, convertible notes, convertible debentures, or any other debt instruments that may be converted into a class of the issuer's equity securities..

Check this box if there are no outstanding promissory, convertible notes or debt arrangements: □

Date of Note Issuance	Outstanding Balance ($)	Principal Amount at Issuance ($)	Interest Accrued ($)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g. Loan, Services, etc.)
9/14/2018	765,000	750,000	15,000	9/14/2019	65% Discount to Market	Mike Sherman	Assignment of Debt
9/14/2018	765,000	750,000	15,000	9/14/2019	50% Discount to Market	Anthony Chambers	Assignment of Debt
10/01/2018	10,200,000	10,000,000	200,000	10/01/2019	65% Discount to Market	Xavier Mitchell	Director's Agreement
11/10/2018	11,146,630	11,000,000	146,630	11/10/2019	50% Discount to Market	Xavier Mitchell	Purchase and Sale Agreement for Providence Films LLC and Providence Film Group LLC

11/15/2018	2,030,000	2,000,000	30,000	11/15/2019	50% Discount to Market	Xavier Mitchell	Purchase and Sale Agreement for Franchise X Entertainment LLC
11/01/2018	2,032,000	2,000,000	32,000	11/01/2019	50% Discount to Market	Adrian Sinay	Consulting and Services Agreement
11/01/2018	152,400	150,000	52,400	11/01/2019	50% Discount to Market	Lavelle Mitchell	Consulting and Services Agreement
10/23/2018	101,700	100,000	1700	10/23/2019	50% Discount to Market	Angela Johnson	Consulting and Services Agreement
10/25/2018	1,017,000	1,000,000	17,000	10/25/2019	50% Discount to Market	Adrian Sinay	Purchase and Sale Agreement for San Diego Land
10/16/2018	203,500	200,000	$3500	10/16/2019	50% Discount to Market	Dana Belle	Purchase and Sale Agreement for Edwardo Sheldon LLC

Use the space below to provide any additional details, including footnotes to the table above:

Pursuant to the Acquisition and Merger Agreement dated 9/7/2018 between the Company, Xavier Mitchell, Dallas Boley, Paul Khan, Millenial Investments LLC and Nathan Yoder, Paul Khan's debt was assigned to Mike Sherman, a creditor of OKTV. In addition, Nathan Yoder and Millenial Investments LLC assigned their debt to Anthony Chambers, another creditor of OKTV.

4) Financial Statements

A. The following financial statements were prepared in accordance with:

☒ U.S. GAAP
☐ IFRS

B. The financial statements for this reporting period were prepared by (name of individual)[4]:

Name: Xavier Mitchell
Title: CEO
Relationship to Issuer: Director

[4] The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS by persons with sufficient financial skills.

Provide the financial statements described below for the most recent fiscal year or quarter. For the initial disclosure statement (qualifying for Pink Current Information for the first time) please provide reports for the two previous fiscal years and any subsequent interim periods.

C. Balance sheet;
D. Statement of income;
E. Statement of cash flows;
F. Statement of Changes in Shareholders' Equity
G. Financial notes; and
H. Audit letter, if audited

You may either (i) attach/append the financial statements to this disclosure statement or (ii) file the financial statements through OTCIQ as a separate report using the appropriate report name for the applicable period end. ("Annual Report," "Quarterly Report" or "Interim Report").

If you choose to publish the financial statements in a separate report as described above, you must state in the accompanying disclosure statement that such financial statements are incorporated by reference. You may reference the document(s) containing the required financial statements by indicating the document name, period end date, and the date that it was posted to OTCIQ in the field below. Financial Statements must be compiled in one document.

Financial statement information is considered current until the due date for the subsequent report (as set forth in the qualifications section above). To remain qualified for Current Information, a company must post its Annual Report within 90 days from its fiscal year-end date and Quarterly Reports within 45 days of each fiscal quarter-end date.

(FINANCIAL STATEMENTS ARE ATTACHED AFTER ISSUER CERTIFICATION)

5) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations. In answering this item, please include the following:

A. Summarize the issuer's business operations (If the issuer does not have current operations, state "no operations")

Valiant Eagle, Inc. (PSRU:OTC) is a publicly-traded corporation focused on the energizing of entertainment in television, the Internet, and social media

VE aims to achieve unparalleled advances in those media through content featuring Music, Sports, Entertainment, and, with respect to the millennial generation, through Technology.

Technology is now an integral part of our lives. With its speed, accuracy, and virtually unlimited quantity of information, the Internet provides us all with many means of communication. However, that is all the Internet guarantees to provide — a means to convey information. Individuals, organizations and governments are freely using this platform, mostly to their own ends

The Internet does not automatically provide fulfillment, opportunity, or happiness to all who use it, and so, with respect to entertainment program content, a high level of consumer satisfaction has yet to be reached.

Valiant Eagle, Inc. looks to fill this void by feeding high-quality, fulfilling program content to iPhones, Android phones, tablets, computers, and smart TVs.

2015 demarked the transition of the Information Age into the Communication Age. No longer is information, when delivered one-way (e.g. through traditional cinema, television, radio, and print such as newspapers and magazines) considered as valuable as it was.

Knowledge, intellectual or emotional, passed through these same media now includes a means of two-way-communication. Feedback, comments, questions, are now so commonplace that the average western person communicates up to a hundred times more per day than before social media existed. The majority spoke up, and the world changed once more.

It is now no longer necessary to use the traditional media to reach the public at large. Since their traditional role as gatekeepers to Information has disintegrated, the traditional print, TV and cinema media business models will gradually sunset and be at least partially subsumed into those of the Internet.

From statistical evidence, 2017 was the first year that the usage of digital video through smartphones, tablet devices and smart TVs superseded that of traditional TVs connected with network, satellite or cable services.

Specialized video content, whether on demand or by niche subscription, then provided their audiences with a truly discrete and satisfactory experience, tailored to their own individual tastes, by downloading or streaming video, and then allowed for those audiences to speak back to the media, and further tailor their own programming experiences to their wants and needs.

Thus, the need for viewers to consume specialized or niche-oriented online and broadcast content for entertainment and information has exploded, and is still growing exponentially, since each of these newer portable devices can be considered to be its own highly portable TV set with an audience of one. That individual is ever curious and searching for new, fulfilling content to watch and learn through, or watch and feel through.

With its access to its comprehensive set of programs, channels and stations, leading to the smooth and effortless delivery of both intellectually and emotionally satisfying program content, Valiant Eagle, Inc. allows its viewers to lock in on contemporary topics in Music, Sports, Entertainment and Technology in the most convenient and efficient way ever.

Valiant Eagle, Inc. has its eye set in the new Communication Age, and intends to reach and maintain its position at its very apex.

B. Describe any subsidiaries, parents, or affiliated companies, if applicable, and a description of such entity's business, contact information for the business, officers, directors, managers or control persons. Subsidiary information may be included by reference

Opportunity Knocks Television LLC (OKTV) is a wholly owned subsidiary of the company

OKTV (Opportunity Knocks) is a broadcast entertainment network offering 24/7, 365 days a year programming. Viewers are able to enjoy original programming, TV series, documentaries and feature films across a wide variety of genres. The network can be watched from viewers as much as they want, anytime, anywhere, on any Internet-connected screen TV or mobile device.

The network debuted in March, 2018 and is available in the U.S. on DirectTV, and also accessible via Roku, Amazon Fire, and Rabbit TV. OKTV also streams live on its Facebook page and via Phillips and Samsung Smart TVs, as well as on the app TVtogo.

The managing member of OKTV is Xavier Mitchell

The Company owns all of the membership interest in both Providence Films LLC and Providence Film Group LLC. Both are full service production companies providing the content for works in the realms of the performing arts, new media art, film, television, radio, comics, interactive arts, video games, websites and video. The companies are involved with budgeting, scheduling, scripting, the supply of talent and resources, the organization of staff, the production itself, post-production, distribution, and marketing.

The managing member is Xavier Mitchell

The Company owns all of the membership interest in Franchise X Entertainment LLC that manages brands and trademarks, coordinates the production, manufacturing, distribution, marketing, promotion , and enforcement of copyright for sound recordings and music videos; also conducts talent scouting and development of new artists and maintains contracts with recording artists and their managers. Franchise X Entertainment LLC is also a talent agency that has the following up and coming artists with corresponding song copyrights and royalties under contract:

Notcho
Belle Aire
Lavelle
Cadence
Keem O'Shae

It also owns the following assets: mixing board, microphones, monitors, mac computers, software, furniture and equipment.

The managing member is Xavier Mitchell

The Company acquired all of the membership interest in Edwardo Sheldon LLC which owns Sherman Oaks Newsstand. Sherman Oaks Newsstand has been open since 1949 and is a popular tourist place to visit in LA. It carries current media events from newspapers, magazines, and so much more.

The managing member is Dana Belle.

C. Describe the issuers' principal products or services, and their markets

The principal product is the broadcast entertainment network, OKTV.

6) 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.

The Company acquired 2.8 acres of land in San Diego County. It is located in Encinitas, California with an estimated value of $1,417,534. The Company paid $1,000,000 for it and it will be used to build a mansion to house artists/actors.

The Company, Director and Consultants use virtual offices.

7) Officers, Directors, and 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 or beneficial shareholders.

Using the tabular format below, please provide information, as of the period end date of this report, regarding any person or entity owning 5% of more of any class of the issuer's securities, as well as any officer, and any director of the company, regardless of the number of shares they own. **If any listed are corporate shareholders or entities, provide the name and address of the person(s) beneficially owning or controlling such corporate shareholders, or the name and contact information of an individual representing the corporation or entity in the note section.**

Name of Officer/ Director or Control Person	Affiliation with Company (e.g. Officer/Director/ Owner of more than 5%)	Residential Address (City / State Only)	Number of shares owned	Share type/ class	Ownership Percentage of Class Outstanding	Note
Xavier Mitchell	Officer/Director/Owner of more than 5%	Los Angeles, California	1000 44,999,000	Preferred A Preferred B	100 90	
Cedric Atkinson	Owner of more than 5%	Toronto, Ontario	335,221,722	Common	7.87	

Evolution Capital LLC (Scott Debo)	Owner of more than 5%	Salt Lake City, Utah	266,210,000	Common	6.25	
Fairhills Capital Offshore (Edward Bronson)	Owner of more than 5%	Georgetown, Grand Cayman	250,000,000	Common	5.87	
Purespectrum Escrow Account Fairhills Capital (Edward Bronson)	Owner of more than 5%	Wilmington, Delaware	265,000,000	Common	6.22	
Mark Baldwin	Owner of more than 5%	Cedar Falls, Iowa	300,000,000	Common	7.04	
Michael Sherman	Owner of more than 5%	Boca Raton, Florida	320,000,000	Common	7.51	

Pursuant to a Consulting and Services Agreement dated December 1st, 2018 between the Company and Paul Khan, Paul Khan is to receive 99 Series A Preferred shares and an additional 4,000,000 Series B Preferred Shares. The term of the agreement is for two years and the shares will be issued next quarter.

8) Legal/Disciplinary History

A. Please identify whether any of the persons listed above have, in the past 10 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);

Yes

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;

Yes

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

Yes

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.

Yes

B. Describe briefly any material pending legal proceedings, other than ordinary routine litigation incidental to the business, to which the issuer or any of its subsidiaries is a party or of which any of their property is the subject. Include the name of the court or agency in which the proceedings are pending, the date instituted, the principal parties thereto, a description of the factual basis alleged to underlie the proceeding and the relief sought. Include similar information as to any such proceedings known to be contemplated by governmental authorities.

None

9) Third Party Providers

Please provide the name, address, telephone number and email address of each of the following outside providers:

Securities Counsel

Name: Vic Devlaeminck
Firm:
Address 1: 10013 N.E. Hazel Dell Avenue, Suite 317
Address 2: Vancouver, Washington, 98685
Phone: 503-806-3533
Email: jevic321@aol.con

Accountant or Auditor

Name: _____
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

Investor Relations

Name: _____
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

Other Service Providers

Provide the name of any other service provider(s) that **that assisted, advised, prepared or provided information with respect to this disclosure statement**. This includes counsel, advisor(s) or consultant(s) or provided assistance or services to the issuer during the reporting period.

Name: Paul Khan
Firm:
Nature of Services: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: pauulkhanstein@yahoo.ca

Name:
Firm:
Nature of Services: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

10) **OTHER INFORMATION**

On March 15th, 2016, the Company sold its patents and trademarks to a publicly-traded company for a convertible note for $7500 that matures in one year; carries interest at 8% and converts at a 30% discount to market. Due to non-payment, the agreement was cancelled as of September 18th, 2018 by both parties. A listing of the patents is as follows:

G/L	Filing Date	Issue Date	Family Code	Matter #	PSPM Title	Patent Number
	07/23/08	-	364070	364070, 363957	High Power Factor Ballast	
	08/06/08	-	364070	363961	High Power Factor Ballast (*self-starting*)	
	11/24/08	-	364070	363954, 365889, 369219, 366198, 372948, RL 54679 (LinFluorDimBal)	High Power Factor Dimmable Ballast; *Linear Fluorescent Dimmable Ballast*	
	-	-	364070	363619	LED Dimmable Ballast	
	02/06/09	-	363959	367521, 363959 368246	Filament Cut Off & Low Loss Ballast; *Low Loss Lighting Ballast with Filament Shut-off*	
	11/24/04	**03/31/09**	**363944NPa**	**363944**	**Square Wave Driver; *Method and System for Driving a Plasma-Based Light Source***	**7514879**
	04/02/04	**08/27/07**	**364092**	**364092**	**Fluorescent Lamp with Reflectors**	**7252406**
	07/30/04	**07/26/07**	**363944NPb**	**364095**	**Ballast for Variably Controlled Constant Current; *High Efficiency Ballast for Gas Discharge***	**7235932**
	-	-	365389	365389	LED-Based UV Source for Fluorescent Lamp	
	04/02/04	-	363953	363953	Dual Tube Lamp; *High Efficiency Gas Discharge Lamps*	
	03/04/09	-	364871	364871, 372769	Cold Cathode Fluorescent Ballast	
	-	-	377142	377142	Variable Frequency Feedback Control for Ballast	
	-	-	377146	377146	Ballast with Feedback from Resonant Circuit	
	-	-	377598	377598	Full Bridge Lighting Ballast	
	04/02/04	**06/17/08**	**364094**	**364094**	**Ballast with Sine Wave Oscillator**	**7514878**
	04/02/04	**Fee Pd 02/24/09**	**363949**	**363949**	**Ballast with Sine Wave Oscillator (multiple phases); *High Frequency Electronic Ballast with Sine Wave Oscillator***	**7388334**
	-	-	n/a	371437	Ballast for HID Headlights	
	09/05/08	-	364058	363946, 364058	Dimmer Circuit; *Method & Apparatus for Dimming Light Sources*	
	01/14/09	-	364058	364704, 369220, 365890	Two Wire Dimmer	
	-	-	364058	367858	Automated Dimming	
	-	-	n/a	requested	Dual Dimmer System	
	-	-	379477	379477	Power Line Carrier Dimming Systems	
	-	-	365372	365372	Geothermal Retrofit for Heat Pump Systems	

11) Issuer Certification

Principal Executive Officer:

The certifications shall follow the format below:

I, Xavier Mitchell certify that:

1. I have reviewed this December 31, 2018 annual disclosure statement and financial statement of PureSpectrum, Inc;

2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and

3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

March 24th, 2020

Xavier Mitchell
CEO

PURESPECTRUM, INC.

	PAGE
UNAUDITED FINANCIAL STATEMENTS	
Balance Sheet as of December 31, 2018 and December 31, 2017	F1
Statement of Loss for the twelve months ended December 31, 2018 and 2017	F2
Statement of Cash Flows for the twelve months ended December 31, 2018 and 2017	F3
Earnings (net loss) Per Share Calculations for the period ending December 31, 2018	F4
Statement of Stockholders' Equity for the period ending December 31, 2018	F5
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS	

PURESPECTRUM, INC.
Financial Statements
Comparative Balance Sheet (unaudited)
December 31, 2018 & December 31, 2017

	December 31, 2018	December 31, 2017
ASSETS		
Current Assets		
Cash on hand, in bank	23,300	15,862
Accounts receivable	150,000	123,752
Prepaid Director Services	10,000,000	
Prepaid Consulting services	2,350,000	
Total current assets	12,523,300	139,614
Fixed Assets		
Property, plant & equipment	1,000,000	86,785
	1,000,000	86,785
Other Assets		
OKTV	4,500	
Providence Films	11,000,000	
Franchise X Ent. LLC	2,000,000	
Edwardo Sheldon LLC	200,000	
Patents, net of amortization	0	0
Trademarks	0	0
Total Other Assets	13,204,500	0
TOTAL ASSETS	26,727,800	226,399
LIABILITIES AND SHAREHOLDERS' EQUITY		
LIABILITIES		
Current Liabilities		
Accounts payable	4,500	
Notes payable – current	15,206	15,206
Total current liabilities	19,706	15,206
Other Liabilities		
Notes payable	4,950,000	1,572,471
Notes payable – Director	23,000,000	
Interest payable	513,230	
Total other liabilities	28,463,230	1,572,471
Total Liabilities	28,482,936	1,587,677
SHAREHOLDERS' EQUITY (DEFICIENCY)		
Preferred Shares Class: **Preferred A** Stock, $0.0001 par value; Number of shares authorized: 1000 1,000 issued and outstanding at 12/31/18 & 1,000 issued and outstanding at 12/31/17	0	0
Preferred Shares Class: **Preferred B** Stock, $0.0001 par value; Number of shares authorized: 49,999,000 49,999,000 issued and outstanding at 12/31/18 & 49,999,000 issued and outstanding at 12/31/17	5,000	5,000
Common stock, 5,000,000,000 authorized, 0.0001 par value; 4,260,200,000 issued and outstanding at 12/31/18 & 3,240,200,000 issued and outstanding at 12/31/17	426,020	324,020
Capital Surplus		
Additional paid in capital	10,219,498	9,437,604
Retained earnings (deficit)	(11,766,778)	(10,802,920)
Current earnings	(638,876)	(324,982)
Total Stockholders' equity	(1,755,136)	(1,361,278)
Total Liabilities and Stockholders' Equity	$ 26,727,800	226,399

The accompanying notes are an integral part of the financial statement

PURESPECTRUM, INC.
Statements of Income and
Retained Earnings (Deficit)
For the Twelve Months Ended
December 31, 2018 & December 31, 2017

	December 31, 2018	December 31, 2017
Revenue		
Sales	295,887	1,083,036
Total Revenue	295,887	1,083,036
Cost of Goods Sold		
Total Cost of Goods Sold	212,280	706,926
Gross Income	83,607	376,110
Expenses		
Amortization	0	0
Research & Development	294	9,697
Operating expenses	0	
Sales, general & administrative	166,658	572,060
Non-recurring items	5,662	41,350
Interest	530,105	45,000
Other	19,764	32,985
Total Expenses	722,483	701,092
Net Earnings (Loss) - Operations	(638,876)	(324,982)
Extraordinary loss on sale of assets	0	0
Net Earnings (Loss)	(638,876)	(324,982)
Retained Earnings (Deficit)		
Beginning of Period	(11,127,902)	(10,616,560)
End of Period	$ (11,766,778)	$ (10,941,542)

The accompanying notes are an integral part of the financial statement

PURESPECTRUM, INC.
Statements of Cash Flows
For the Twelve Months Ended
December 31, 2018 & December 31, 2017
Unaudited

	December 31, 2018	December 31, 2017
OPERATING ACTIVITIES		
Net Income (Loss)	(638,876)	(324,982)
Adjustments to reconcile net income (loss) to net cash provided by operations		
Amortization	0	0
Other Receivables	(50,790)	64,849
Accounts Payable	(80,503)	(115,384)
Notes Payable	24,200,000	633,861
	23,429,831	258,344
Net Cash provided by operating activities	0	0
Investing Activities		
Extraordinary Assets Disposal		0
Asset Acquisition	14,204,500	0
Net Cash provided by investment activities	14,204,500	0
Financing Activities		
Preferred Stock		1,425
Common Stock	102,000	28,500
Other Adjustments		(315,958)
Additional Paid up Capital	781,894	0
Cash provided by financing activities	883,894	(286,033)
Net Cash Increase for Period	7,438	(27,689)
Cash at Beginning of Period	15,862	43,551
Cash at End of Period	23,300	15,862

The notes are an integral part of the financial statements.

PURESPECTRUM, INC.
Earnings (net loss) Per Share Calculations
for The Quarter Ending December 31, 2018

Net Loss For the 4th Quarter		(638,876)
Number of Shares as of September 30, 2018	3,240,200,000	
Number of Shares as of December 31, 2018	4,260,200,000	
Weighted Average Number of Shares	3,750,200,000	3,750,200,000
Loss Per Share		(0)

The accompanying notes are an integral part of the financial statement

PURESPECTRUM, INC.
Statement of Stockholders' Equity (deficit)
For the Period ending December 31, 2018
(unaudited)

	Common Stock		Preferred Stock				Additional Paid In Capital	Accumulated Deficit	Total
			Series A		Series B				
	Share	Amount	Share	Amount	Share	Amount			
Net loss for the period ending December 31, 2017								$ (324,982)	$ (324,982)
Balance, December 31, 2017	3,240,200,000	$ 324,020	0	$ 0	49,999,000	$ 5,000	$ 9,437,604	$ (10,802,920)	$ (1,036,296)
Conversion of debt for common stock	1,020,000,000	$ 102,000							$ 102,000
Issuance of preferred shares			2,000	$ 0	44,999,000	$ 4,500			$ 4,500
Cancellation of preferred shares			(1,000)	$ (0)	(44,999,000)	$ (4,500)			$ (4,500)
Additional Paid in Capital				$ 0		$ 0	$ 781,894		$ 781,894
Net loss for the period ending December 31, 2018								$ (638,876)	$ (638,876)
Balance, December 31, 2018	4,260,200,000	$ 426,020	1,000	$ 0	49,999,000	$ 5,000	$ 10,219,498	$ (11,766,778)	$ (1,116,260)

The accompanying notes are an integral part of the financial statement

PURESPECTRUM, INC.
Notes to the Financial Statement
December 31, 2018 (unaudited)

THE COMPANY

The Company was incorporated under the laws of Delaware on March 21, 2007 as International Medical Staffing Inc. which is in the business of developing, marketing, licensing, and contract manufacturing of lighting technology for use in residential, commercial, and industrial applications worldwide. On November, 2009, the Company changed its name to Purespectrum Inc

On February 20, 2015, the Company acquired as a wholly owned subsidiary, Nutrafill LLC, a Georgia corporation that is a nutraceutical manufacturer using only natural ingredients. The company encapsulates a variety of vitamins, and also packages powders and liquids.

On September 7th, 2018, pursuant to an Acquisition and Merger Agreement, the Company fully divested itself of Nutrafill LLC, and acquired all of the membership interest in Opportunity Knocks Television LLC, a Californian Limited Liability Company.

Opportunity Knocks Television is a variety network created with you and your family in mind. OKTV is television with a purpose. It air shows to inspire and motivate, not only entertain you; whatever your interests. This network is designed with a very specific aim in mind.... “Bringing Families Back together”. It’s developed to engage people to rethink community. It speaks to the children, the tweens, young adults and the grandparents.

SIGNIFICANT ACCOUNTING POLICIES

The Company's accounting policies conform to United States generally accepted accounting principles and have been consistently applied in the preparation of these financial statements.

The financial statements included herein have not been audited by and independent registered public accounting firm, but include all adjustments (including normal, recurring entries), which are, in the opinion of management, necessary for a fair presentation of the results for such periods.

a) Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosure. Accordingly, actual results could differ from those estimates.

b) Revenue Recognition

The Company recognizes revenue when earned in accordance with SEC Staff Accounting Bulletin No 101. "Revenue Recognition in Financial Statements".

c) Cash and Cash Equivalents

The Company considers all highly liquid investments with maturities of three months or less to be cash equivalents.

NOTES PAYABLE

The Company had long term debt (not including interest) of $165,000 owed to Millenial Investments LLC for Consulting Services. This debt was subsequently transferred to Anthony Chambers pursuant to the Acquisition and Merger Agreement dated September 7th, 2018.

The Company had long term debt (not including interest) of $860,000 owed to Nathan Yoder for Consulting Services. This debt was subsequently transferred to Anthony Chambers pursuant to the Acquisition and Merger Agreement dated September 7th, 2018.

The Company had long term debt (not including interest) of $860,000 owed to Paul Khan for Consulting Services. This debt was subsequently transferred to Michael Sherman pursuant to the Acquisition and Merger Agreement dated September 7th, 2018.

The Company had long term debt (not including interest) of $10,000,000 owed to Xavier Mitchell as per a directors agreement.

The Company had long term debt (not including interest) of $11,000,000 owed to Xavier Mitchell as per the Purchase and Sale Agreement for Providence Films LLC and Providence Film Group LLC.

The Company had long term debt (not including interest) of $2,000,000 owed to Xavier Mitchell as per the Purchase and Sale Agreement for Franchise X Entertainment LLC.

The Company had long term debt (not including interest) of $2,000,000 owed to Adrian Sinay for Consulting Services.

The Company had long term debt (not including interest) of $150,000 owed to Lavelle Mitchell for Consulting Services.

PURESPECTRUM, INC.
Notes to the Financial Statement
December 31, 2018 (unaudited)

The Company had long term debt (not including interest) of $100,000 owed to Angela Johnson for Consulting Services.

The Company had long term debt (not including interest) of $1,000,000 owed to Adrian Sinay as per the Purchase and Sale Agreement for San Diego Land.

The Company had long term debt (not including interest) of $200,000 owed to Dana Belle as per the Purchase and Sale Agreement for Edwardo Sheldon LLC.

SUBSEQUENT EVENT

In May 2019, the Company changed its name at the State of Delaware to Valiant Eagle Inc., and on February 2020 FINRA approved the name change.

GOING CONCERN

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. The Company has suffered recurring operating losses and is dependent upon raising capital to continue operations. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. It is the intention of the Company's stockholders to fund capital shortfalls for the foreseeable future.