<u>XSilent Solutions Inc. (XSSI)</u>

A Nevada Corporation

Initial Basic Disclosure

Prepared in accordance with
OTC Pink Basic Disclosure Guidelines

(As of December 31, 2014)

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

The name of the Issuer is XSilent Solutions Inc. (the "Issuer" or "Company"). The Company was incorporated in the State of Nevada on November 12, 2003 under the name Comlink Communications. On March 6, 2007 the company changed its corporate name to USA Superior Energy Holdings Inc. On June 5, 2014 the name changed to XSilent Solutions Inc. The company has established a fiscal year end of December 31.

2) The address of the issuer's principal executive offices

The Issuer's principal executive offices are located at 2360 Corporate Circle Suite 400, Henderson Nevada, 89074-7722.

3) Security Information

Trading Symbol: XSSI
Exact title and class of securities outstanding: Common
CUSIP: 984146 100
Par or Stated Value: $0.0001
Total shares authorized: 300,000,000 as of: December 31, 2014
Total shares outstanding: 50,775,142 as of: December 31, 2014

Action Stock Transfer
2469 E. Fort Union Blvd. Suite 214
Salt Lake City, UT 84121

Telephone: 801-274-1088

Action Stock Transfer is registered with the Securities and Exchange Commission as a transfer agent pursuant to Section 17A(c) of the Exchange Act.

List any restrictions on the transfer of security: None.

Describe any trading suspension orders issued by the SEC in the past 12 months: None.

4) Issuance History

Cameron Withers was issued 49,913,233 million shares for service on November 24, 2014.

5) Financial Statements

The Issuer is providing the following financial statements for the year ending December 31, 2014, the most recent period year ending September 30, 2013 and for next fiscal year ended December 31, 2013.
A. Balance sheet;
B. Statement of income;
C. Statement of cash flows; and
D. Financial notes.
These unaudited financial statements are incorporated by reference herein and attached as Exhibit 1, Exhibit 2, and Exhibit 3.

6) Describe the Issuer's Business, Products and Services

A. A description of the issuer's business operations;

Business Description: XSilent Solutions Inc. provides unique customized encryption software to a variety of users who's main task is encryption and decryption of data, usually in the form of files on hard drives and removable media, email messages, or in the form of packets sent over computer networks. Encryption can be applied to data in many ways such as Disk Encryption Software; File Folder Encryption; Database Encryption and Communication Encryption software. Encryption software executes an algorithm that is designed to encrypt computer data in such a way that it cannot be recovered without access to the key. Software encryption is a fundamental part of all aspects of modern computer communication and file protection and may include features like file shredding. The purpose of encryption is to prevent third parties from recovering the original information. This is particularly important for sensitive data like credit card numbers.

B. Date and State (or Jurisdiction) of Incorporation:

The name of the Issuer is XSilent Solutions Inc. (the "Issuer" or "Company"). The Company was incorporated in the State of Nevada on November 12, 2003 under the name Comlink Communications. On March 6, 2007 the company changed its corporate name to USA Superior Energy Holdings Inc. On June 5, 2014 the name changed to XSilent Solutions Inc. The company has established a fiscal year end of December 31.

C. the issuer's primary and secondary SIC Codes;

The Primary SIC code for the Company is 541511 Custom Computer Programming; we do not have a secondary SIC code.

D. the issuer's fiscal year end date: December 31st

E. principal products or services, and their markets;

Our Market: The market for our intellectual property and associated merchandise once realized to its fullest potential will be among industry leaders. We are advantaged by a changed world concerned with security and much larger instantaneously accessible global market. Furthermore, todays markets are relying more and more on wireless networks. Cisco, Honeywell, Symantec, Brocade, and Robert Bosch are some of the prominent players who provide reliable offerings to enterprises to protect their wireless networks. The factors that are responsible for driving high growth in this market are increased adoption of wireless networks and devices, increased and easy availability of sophisticated IT tools among others. Market forecasts the global passenger information systems market to grow from $8.47 billion in 2014 to $15.55 billion by 2019.

A Kaspersky lab survey in association with B2B International estimated that 35% of companies worldwide do not currently utilize any form of encryption software. The survey, conducted in November 2012, polled over 5,000 senior IT managers worldwide. In particular, it was found that 35% of companies expose corporate data to unauthorized access by failing to us encryption technologies.

Corporate espionage and accidental data leaks pose a serious threat to any business. But many companies are still reluctant to protect critical information by implementing security software. According to B2B International data, File and Folder Level Encryption, capable of reliably protecting business-critical files and folders, and Full Disk Encryption, which hides the contents of an entire hard drive, including temporary files, from prying eyes, is used by around half of all companies worldwide. For these organizations, any information falling into the hands of cybercriminals will take a considerable, often prohibitive, amount of time and computer power to decrypt.

However, despite these obvious benefits, 34% of companies do not use FLE, and 17% have no plans to do so in the future. The figures for FDE are similar: 36% and 18% respectively. This approach endangers the integrity of corporate information, including confidential data, with potentially serious or even fatal consequences to the business.

Products and Services:

Wireless network security solutions such as firewall or IDS/IPS not only identifies potential attacks and threats to enterprise network, but also ring the bells when somebody tries to peep in those networks. As the threat level rises, these solutions, from vendors present in the ecosystem, reduces the risk with or without upgradation. Services also play a vital role in this market. They ensure proper deployment, maintenance, and operations. Apart from these, services also include consulting and training. Managed security service is one of the growing segment in which an enterprise outsources entire security operations. It helps organizations to focus on core business processes and lets the security professionals do their job.

7) Describe the Issuer's Facilities

The Company does not own any property. It currently has access to office space provided without charge by management of the Company.

8) Officers, Directors, and Control Persons

Cameron Withers was appointed President, Secretary, Principal Executive Officer, Chairman of the Board of Directors and as a Director on September 4, 2013.

A. Names of Officers, Directors, and Control Persons.

Name	Position	Share Ownership
Cameron Withers	President	99.2%

B. Legal/Disciplinary History.

1. A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses)

None of the above applies to the Company's sole officer and Directors.

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

None of the above applies to the Company's sole officer and Directors.

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

None of the above applies to the Company's sole officer and Directors.

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.

None of the above applies to the Company's sole officer and Directors.

C. Beneficial Shareholders.

	Name	Amount	Percent
Common Stock	Cameron Withers	50,353,233	99.2%

The address for beneficial shareholder 43 Bay Street Nassau, Bahamas N 71454.

9) Third Party Providers

Legal Counsel
None

Accountant or Auditor
None

Investor Relations Consultant
None

Other Advisor
None

10) Issuer Certification

I, Cameron Withers, certify that:

1. I have reviewed this quarterly disclosure statement of XSilent Solutions 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.

Date: December 31, 2014

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Cameron Withers
President

XSILENT SOLUTIONS INC.

(A Development Stage Company)

FINANCIAL STATEMENTS

December 31, 2014

Unaudited

BALANCE SHEET

STATEMENT OF OPERATIONS

STATEMENT OF STOCKHOLDERS' DEFICIT

STATEMENT OF CASH FLOW

NOTES TO FINANCIAL STATEMENTS

XSILENT SOLUTIONS INC.
(A Development Stage Company)

BALANCE SHEET
Unaudited

		December 31, 2014		December 31, 2013
ASSETS				
CURRENT ASSETS				
Cash	$	-	$	-
TOTAL CURRENT ASSETS		-		-
OTHER ASSETS				
Capital Assets –Oil and gas properties		1,040,877		1,040,877
TOTAL ASSETS	$	1,040,877	$	1,040,877
LIABILITIES AND STOCKHOLDERS' DEFICIT				
CURRENT LIABILITIES				
Accounts payable and accrued liabilities	$	28,080	$	26,073
Note Payable		625,000		625,000
TOTAL CURRENT LIABILITIES		653,080		651,073
STOCKHOLDERS' DEFICIT				
Common Stock, $0.0001 par value 300,000,000 Authorized				
50,775,142 Shares Issued and Outstanding	$	5,078	$	105,460
Additional Paid in Capital		2,377,720		2,377,720
Deficit accumulated during the exploration stage		(1,995,001)		(2,093,376)
TOTAL STOCKHOLDER'S DEFICIT	$	387,797	$	389,804
TOTAL LIABILITIES AND STOCKHOLDER'S DEFICIT	$	1,040,877	$	1,040,877

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

XSILENT SOLUTIONS INC.

(A Development Stage Company)

STATEMENT OF OPERATIONS
Unaudited

	Year Ended December 31, 2014	Year Ended December 31, 2013	Cumulative results from inception (November 12, 2003) to December 31, 2014
REVENUE			
Revenues	$ -	$ -	$ -
Total revenues	-	-	-
EXPENSES			
Office and general	$ (850)	$ (714)	$ (105,288)
Professional Fees	-	-	(1,889,713)
Total expenses	(850)	(714)	(1,995,001)
NET LOSS	$ (850)	$ (714)	$ (1,995,001)
LOSS PER COMMON SHARE - Basic and diluted	$ 0.00	$ 0.00	
WEIGHTED AVERAGE NUMBER OF COMMON SHARES OUTSTANDING	50,775,142	105,460,000	

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

XSILENT SOLUTIONS INC.
(A Development Stage Company)
STATEMENT OF CASH FLOW
Unaudited

	Year Ended December 31, 2014	Year Ended December 31, 2013	Cumulative Results from November 12, 2003 (Inception date) to December 31, 2014
CASH FLOWS FROM OPERATING ACTIVITIES			
Net loss	$ (850)	$ (713)	$ (1,995,001)
Cash used in operating activities:			
Accounts payable and accrued expenses	-	-	28,080
Purchase of capital asset	-	-	(1,040,877)
NET CASH USED IN OPERATING ACTIVITIES	(850)	(713)	(3,007,798)
CASH FLOWS FROM FINANCING ACTIVITIES			
Issuance of common stock	-	-	-
Due to related party	-	-	625,000
NET CASH PROVIDED BY FINANCING ACTIVITIES	-	-	625,000
NET INCREASE (DECREASE) IN CASH	-	-	-
CASH, BEGINNING OF PERIOD	-	-	-
CASH, END OF PERIOD	$ -	$ -	$ -

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

NOTE 1 – NATURE OF OPERATIONS AND BASIS OF PRESENTATION

The Company was incorporated in the State of Nevada on November 12, 2003 under the name Comlink Communications. On March 6, 2007 the company changed its corporate name to USA Superior Energy Holdings Inc. On September 5, 2014 the name changed to XSilent Solutions Inc. The company has established a fiscal year end of December 31.

The Company is in the initial development stage and has incurred losses since inception totaling $1,995,001.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation
The financial statements of the Company have been prepared in accordance with generally accepted accounting principles in the United States of America and are presented in US dollars

Cash and Cash Equivalents
The Company considers all highly liquid instruments with maturity of three months or less at the time of issuance to be cash equivalents.

Use of Estimates and Assumptions
The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Financial Instruments
The carrying value of the Company's financial instruments approximates their fair value because of the short maturity of these instruments.

Basic and Diluted Net Loss per Share
The Company computes loss per share in accordance with "ASC-260", "Earnings per Share" which requires presentation of both basic and diluted earnings per share on the face of the statement of operations. Basic loss per share is computed by dividing net loss available to common shareholders by the weighted average number of outstanding common shares during the period. Diluted loss per share gives effect to all dilutive potential common shares outstanding during the period. Dilutive loss per share excludes all potential common shares if their effect is anti-dilutive. The Company has no potential dilutive instruments and accordingly basic loss and diluted loss per share are the same.

NOTE 3 – GOING CONCERN

The Company's financial statements are prepared using generally accepted accounting principles in the United States of America applicable to a going concern which contemplates the realization of assets and liquidation of liabilities in the normal course of business. The Company does not currently have an established ongoing source of revenues sufficient to cover its operating costs and allow it to continue as a going concern. The ability of the Company to continue as a going concern is dependent on the Company obtaining adequate capital to fund operating losses until it becomes profitable. If the Company is unable to obtain adequate capital, it could be forced to cease operations.

In order to continue as a going concern, the Company will need, among other things, additional capital resources. Management's plan is to obtain such resources for the Company by obtaining capital from management and significant shareholders sufficient to meet its minimal operating expenses and seeking equity and/or debt financing. However management cannot provide any assurances that the Company will be successful in accomplishing any of its plans.

The ability of the Company to continue as a going concern is dependent upon its ability to successfully accomplish the plans described in the preceding paragraph and eventually secure other sources of financing and attain profitable operations. The accompanying financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern.

NOTE 4 - CAPITAL STOCK

On November 24, 2014 Cameron Withers was issued 49,913,233 shares for services rendered.

NOTE 5 - RELATED PARTY TRANSACTION

None

NOTE 6 – CONVERTIBLE DEBENATURE

On October 30, 2007, USA Superior issued a $2.5 million secured convertible debenture to a private investor in exchange for $200,000 cash and a $2.3 million secured promissory note from the investor. The convertible debenture bore interest at 9.75% with interest payments due monthly beginning in April 2008 and matures October 30, 2011. Principal was due at maturity. The debenture could be repaid in portion or in full at any time at 125% of the then outstanding principal and accrued interest and issuing warrants to purchase 200,000 shares. The debenture provided the lender the right to convert any or all of the outstanding balance to USA Superior shares of common stock at a conversion rate of the lesser of 80 percent of the average of the lowest three trading prices of the common share during the 20 days prior to conversion or $0.50 with certain prepayment rights by USA if the price is below $0.20 on the day the conversion election is made. If the lender elects to convert all or a portion of the debenture and the conversion price is less than $0.16, USA Superior has the option to prepay the note at 150% rather than converting the note.

USA Superior evaluated the terms of the convertible debenture in accordance with EITF 98-5 and EITF 00-27 and concluded that this debenture did not result in a derivative. USA Superior evaluated the terms of the convertible debenture and concluded that there was a beneficial conversion feature since the note was convertible into shares of common stock at a discount to the market value of the common stock. The discount related to the beneficial conversion feature was valued at $200,000 at inception based on the intrinsic value of the discount. The discount was being amortized using the effective interest method over the four year term of the note. For the period this note was outstanding, $3,593 was charged to interest expense associated with the amortization of the debt discount.

The secured promissory note bore interest at 10% with interest payable to USA Superior monthly beginning in April 2008 and requires monthly payments of $250,000 to USA Superior, under certain conditions.

This debenture was refinanced on November 20, 2007 by the payment of $200,000 to the lender, the cancelation of the $2.3 million secured promissory note receivable, and the issuance of a three year noninterest bearing $625,000 convertible debenture. The new debenture requires a single payment of $625,000 on November 20, 2010 and may not be prepaid without the prior approval of the lender. USA Superior calculated the present value of the note using an interest rate of 9.75% which was the same rate as the original debenture. The new debenture is recorded at its present value of $468,136. The new debenture is convertible into common stock of USA Superior at a conversion rate of 95% of the average of the three lowest trading prices during the 20 trading days prior to conversion at the option of the holder. USA Superior may choose to prepay the new debenture at 110% of the principal amount after the lender has issued a notice of conversion. USA Superior compared the discounted present value of the cash flows under the original debenture and the new debenture and determined that the difference in the cash flows was greater than ten percent. Accordingly, the issuance of the new debenture was treated as an extinguishment of the original convertible debenture and the issuance of a new debenture and recorded a loss of $403,759 on the transaction.

USA Superior evaluated the terms of the convertible debenture in accordance with EITF 98-5 and EITF 00-27 and concluded that this note did not result in a derivative. USA Superior evaluated the terms of the convertible debenture and concluded that there was a beneficial conversion feature since the note was convertible into shares of common stock at a discount to the market value of the common stock. The discount related to the beneficial conversion feature was valued at $261,144 at inception based on the intrinsic value of the discount. For the period from January 1, 2008, through September 30, 2008, $18,464 was charged to interest expense associated with the amortization of the debt discount. At September 30, 2008, the convertible debenture was recorded on the balance sheet at $257,764, which is made up of the discounted face value of the note of $468,136 plus accrued interest of $28,480 offset by the unamortized discount of $238,852.

As at September 30, 2012, the convertible debenture was recorded on the balance sheet at $625,000. The note had not been repaid on the due date of November 10, 2010. The debenture was cancelled and refinanced on November 20, 2010. The new promissory note was issued on November 10, 2010 and is due on demand at the face value of $625,000. The new note is now unsecured, non-interest bearing and due on demand on or after November 20, 2011.

NOW, IT IS THEREFORE RESOLVED, THAT in no event shall the Holder, or any future holder, be entitled to convert any portion of this Note in excess of that portion of this Note upon conversion of which the sum of (1) the number of shares of Common Stock beneficially owned by the Holder and its affiliates (other than shares of Common Stock which may be deemed beneficially owned through the ownership of the unconverted portion of the Notes or the unexercised or unconverted portion of any other security of the Company subject to a limitation on conversion of exercise analogous to the limitations contained herein) and (2) the number of shares of Common Stock issuable upon the conversion of the portion of this Note with respect to which the determination of this proviso is being made, would result in beneficial ownership by the Holder and its affiliates of more than Four Point Nine Nine Percent (4.99%) of the outstanding shares of Common Stock of the Company. For purposes of the proviso to the immediately preceding sentence, beneficial ownership shall be determined in accordance with Section 13(d) of the Securities Exchange Act of 1934, as amended and Regulations 13D-G thereunder.

NOTE 6 - SUBSEQUENT EVENTS

The Company has evaluated subsequent events from the balance sheet date through the date the financial statements were available to be issued and has determined that there are no events to disclose.

XSILENT SOLUTIONS INC.

(A Development Stage Company)

FINANCIAL STATEMENTS

September 30, 2014

Unaudited

BALANCE SHEET

STATEMENT OF OPERATIONS

STATEMENT OF STOCKHOLDERS' DEFICIT

STATEMENT OF CASH FLOW

NOTES TO FINANCIAL STATEMENTS

XSILENT SOLUTIONS INC.
(A Development Stage Company)

BALANCE SHEET
Unaudited

		September 30, 2014		December 31, 2013
ASSETS				
CURRENT ASSETS				
Cash	$	-	$	-
TOTAL CURRENT ASSETS		-		-
OTHER ASSETS				
Capital Assets –Oil and gas properties		1,040,877		1,040,877
TOTAL ASSETS	$	1,040,877	$	1,040,877
LIABILITIES AND STOCKHOLDERS' DEFICIT				
CURRENT LIABILITIES				
Accounts payable and accrued liabilities	$	27,230	$	24,799
Note Payable		625,000		625,000
TOTAL CURRENT LIABILITIES		652,760		649,799
STOCKHOLDERS' DEFICIT				
Common Stock, $0.0001 par value 300,000,000 Authorized 861,852 Shares Issued and Outstanding	$	86	$	105,460
Additional Paid in Capital		2,377,720		2,377,720
Deficit accumulated during the exploration stage		(1,989,689)		(2,092,093)
TOTAL STOCKHOLDER'S DEFICIT	$	388,117	$	391,078
TOTAL LIABILITIES AND STOCKHOLDER'S DEFICIT	$	1,040,877	$	1,040,877

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

XSILENT SOLUTIONS INC.

(A Development Stage Company)

STATEMENT OF OPERATIONS
Unaudited

	9 Months Ended September 30, 2014	9 Months Ended September 30, 2013	Cumulative results from inception (November 12, 2003) to September 30, 2014
REVENUE			
Revenues	$ -	$ -	$ -
Total revenues	-	-	-
EXPENSES			
Office and general	$ (530)	$ (572)	$ (99,976)
Professional Fees	-	-	(1,889,713)
Total expenses	(530)	(572)	(1,989,689)
NET LOSS	$ (530)	$ (572)	$ (1,989,689)
LOSS PER COMMON SHARE - Basic and diluted	$ 0.00	$ 0.00	
WEIGHTED AVERAGE NUMBER OF COMMON SHARES OUTSTANDING	861,852	105,460,000	

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

XSILENT SOLUTIONS INC.
(A Development Stage Company)
STATEMENT OF CASH FLOW
Unaudited

	9 Months Ended September 30, 2014	9 Months Ended September 30, 2013	Cumulative results from November 12, 2003 (inception date) to September 30, 2014
CASH FLOWS FROM OPERATING ACTIVITIES			
Net loss	$ (530)	$ (572)	$ (1,989,689)
Cash used in operating activities:			
Accounts payable and accrued expenses	-	-	27,230
Purchase of capital asset	-	-	(1,040,877)
NET CASH USED IN OPERATING ACTIVITIES	(530)	(572)	(3,003,336)
CASH FLOWS FROM FINANCING ACTIVITIES			
Issuance of common stock	-	-	-
Due to related party	-	-	625,000
NET CASH PROVIDED BY FINANCING ACTIVITIES	-	-	625,000
NET INCREASE (DECREASE) IN CASH	-	-	-
CASH, BEGINNING OF PERIOD	-	-	-
CASH, END OF PERIOD	$ -	$ -	$ -

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

NOTE 1 – NATURE OF OPERATIONS AND BASIS OF PRESENTATION

The Company was incorporated in the State of Nevada on November 12, 2003 under the name Comlink Communications. On March 6, 2007 the company changed its corporate name to USA Superior Energy Holdings Inc. On September 5, 2014 the name changed to XSilent Solutions Inc. The company has established a fiscal year end of December 31.

The Company is in the initial development stage and has incurred losses since inception totaling $1,989,689.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation
The financial statements of the Company have been prepared in accordance with generally accepted accounting principles in the United States of America and are presented in US dollars

Cash and Cash Equivalents
The Company considers all highly liquid instruments with a maturity of three months or less at the time of issuance to be cash equivalents.

Use of Estimates and Assumptions
The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Financial Instruments
The carrying value of the Company's financial instruments approximates their fair value because of the short maturity of these instruments.

Basic and Diluted Net Loss per Share
The Company computes loss per share in accordance with “ASC-260”, “Earnings per Share” which requires presentation of both basic and diluted earnings per share on the face of the statement of operations. Basic loss per share is computed by dividing net loss available to common shareholders by the weighted average number of outstanding common shares during the period. Diluted loss per share gives effect to all dilutive potential common shares outstanding during the period. Dilutive loss per share excludes all potential common shares if their effect is anti-dilutive. The Company has no potential dilutive instruments and accordingly basic loss and diluted loss per share are the same.

NOTE 3 – GOING CONCERN

The Company's financial statements are prepared using generally accepted accounting principles in the United States of America applicable to a going concern which contemplates the realization of assets and liquidation of liabilities in the normal course of business. The Company does not currently have an established ongoing source of revenues sufficient to cover its operating costs and allow it to continue as a going concern. The ability of the Company to continue as a going concern is dependent on the Company obtaining adequate capital to fund operating losses until it becomes profitable. If the Company is unable to obtain adequate capital, it could be forced to cease operations.

In order to continue as a going concern, the Company will need, among other things, additional capital resources. Management's plan is to obtain such resources for the Company by obtaining capital from management and significant shareholders sufficient to meet its minimal operating expenses and seeking equity and/or debt financing. However management cannot provide any assurances that the Company will be successful in accomplishing any of its plans.

The ability of the Company to continue as a going concern is dependent upon its ability to successfully accomplish the plans described in the preceding paragraph and eventually secure other sources of financing and attain profitable operations. The accompanying financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern.

NOTE 4 - CAPITAL STOCK

As of September 30, 2014, the Company has not granted any stock options and has not recorded any stock-based compensation.

NOTE 5 - RELATED PARTY TRANSACTION

None

NOTE 6 – CONVERTIBLE DEBENATURE

On October 30, 2007, USA Superior issued a $2.5 million secured convertible debenture to a private investor in exchange for $200,000 cash and a $2.3 million secured promissory note from the investor. The convertible debenture bore interest at 9.75% with interest payments due monthly beginning in April 2008 and matures October 30, 2011. Principal was due at maturity. The debenture could be repaid in portion or in full at any time at 125% of the then outstanding principal and accrued interest and issuing warrants to purchase 200,000 shares. The debenture provided the lender the right to convert any or all of the outstanding balance to USA Superior shares of common stock at a conversion rate of the lesser of 80 percent of the average of the lowest three trading prices of the common share during the 20 days prior to conversion or $0.50 with certain prepayment rights by USA if the price is below $0.20 on the day the conversion election is made. If the lender elects to convert all or a portion of the debenture and the conversion price is less than $0.16, USA Superior has the option to prepay the note at 150% rather than converting the note.

USA Superior evaluated the terms of the convertible debenture in accordance with EITF 98-5 and EITF 00-27 and concluded that this debenture did not result in a derivative. USA Superior evaluated the terms of the convertible debenture and concluded that there was a beneficial conversion feature since the note was convertible into shares of common stock at a discount to the market value of the common stock. The discount related to the beneficial conversion feature was valued at $200,000 at inception based on the intrinsic value of the discount. The discount was being amortized using the effective interest method over the four year term of the note. For the period this note was outstanding, $3,593 was charged to interest expense associated with the amortization of the debt discount.

The secured promissory note bore interest at 10% with interest payable to USA Superior monthly beginning in April 2008 and requires monthly payments of $250,000 to USA Superior, under certain conditions.

This debenture was refinanced on November 20, 2007 by the payment of $200,000 to the lender, the cancelation of the $2.3 million secured promissory note receivable, and the issuance of a three year noninterest bearing $625,000 convertible debenture. The new debenture requires a single payment of $625,000 on November 20, 2010 and may not be prepaid without the prior approval of the lender. USA Superior calculated the present value of the note using an interest rate of 9.75% which was the same rate as the original debenture. The new debenture is recorded at its present value of $468,136. The new debenture is convertible into common stock of USA Superior at a conversion rate of 95% of the average of the three lowest trading prices during the 20 trading days prior to conversion at the option of the holder. USA Superior may choose to prepay the new debenture at 110% of the principal amount after the lender has issued a notice of conversion. USA Superior compared the discounted present value of the cash flows under the original debenture and the new debenture and determined that the difference in the cash flows was greater than ten percent. Accordingly, the issuance of the new debenture was treated as an extinguishment of the original convertible debenture and the issuance of a new debenture and recorded a loss of $403,759 on the transaction.

USA Superior evaluated the terms of the convertible debenture in accordance with EITF 98-5 and EITF 00-27 and concluded that this note did not result in a derivative. USA Superior evaluated the terms of the convertible debenture and concluded that there was a beneficial conversion feature since the note was convertible into shares of common stock at a discount to the market value of the common stock. The discount related to the beneficial conversion feature was valued at $261,144 at inception based on the intrinsic value of the discount. For the period from January 1, 2008, through September 30, 2008, $18,464 was charged to interest expense associated with the amortization of the debt discount. At September 30, 2008, the convertible debenture was recorded on the balance sheet at $257,764, which is made up of the discounted face value of the note of $468,136 plus accrued interest of $28,480 offset by the unamortized discount of $238,852.

As at September 30, 2012, the convertible debenture was recorded on the balance sheet at $625,000. The note had not been repaid on the due date of November 10, 2010. The debenture was cancelled and refinanced on November 20, 2010. The new promissory note was issued on November 10, 2010 and is due on demand at the face value of $625,000. The new note is now unsecured, non-interest bearing and due on demand on or after November 20, 2011.

NOW, IT IS THEREFORE RESOLVED, THAT in no event shall the Holder, or any future holder, be entitled to convert any portion of this Note in excess of that portion of this Note upon conversion of which the sum of (1) the number of shares of Common Stock beneficially owned by the Holder and its affiliates (other than shares of Common Stock which may be deemed beneficially owned through the ownership of the unconverted portion of the Notes or the unexercised or unconverted portion of any other security of the Company subject to a limitation on conversion of exercise analogous to the limitations contained herein) and (2) the number of shares of Common Stock issuable upon the conversion of the portion of this Note with respect to which the determination of this proviso is being made, would result in beneficial ownership by the Holder and its affiliates of more than Four Point Nine Nine Percent (4.99%) of the outstanding shares of Common Stock of the Company. For purposes of the proviso to the immediately preceding sentence, beneficial ownership shall be determined in accordance with Section 13(d) of the Securities Exchange Act of 1934, as amended and Regulations 13D-G thereunder.

NOTE 6 - SUBSEQUENT EVENTS

The Company has evaluated subsequent events from the balance sheet date through the date the financial statements were available to be issued and has determined that there are no events to disclose.

USA SUPERIOR ENERGY HOLDINGS INC.

(A Development Stage Company)

FINANCIAL STATEMENTS

December 31, 2013

Unaudited

BALANCE SHEET

STATEMENT OF OPERATIONS

STATEMENT OF STOCKHOLDERS' DEFICIT

STATEMENT OF CASH FLOW

NOTES TO FINANCIAL STATEMENTS

USA SUPERIOR ENERGY HOLDINGS INC.
(A Development Stage Company)

BALANCE SHEET
Unaudited

		December 31, 2013		December 31, 2012
ASSETS				
CURRENT ASSETS				
Cash	$	-	$	-
TOTAL CURRENT ASSETS		-		-
OTHER ASSETS				
Capital Assets –Oil and gas properties		1,040,877		1,040,877
TOTAL ASSETS	$	1,040,877	$	1,040,877
LIABILITIES AND STOCKHOLDERS' DEFICIT				
CURRENT LIABILITIES				
Accounts payable and accrued liabilities	$	26,073	$	24,799
Note Payable		625,000		625,000
TOTAL CURRENT LIABILITIES		651,073		649,799
STOCKHOLDERS' DEFICIT				
Common Stock, $0.001 par value 150,000,000 Authorized				
105,460,000 Shares Issued and Outstanding	$	105,460	$	105,460
Additional Paid in Capital		2,377,720		2,377,720
Deficit accumulated during the exploration stage		(2,093,376)		(2,092,093)
TOTAL STOCKHOLDER'S DEFICIT	$	389,804	$	391,078
TOTAL LIABILITIES AND STOCKHOLDER'S DEFICIT	$	1,040,877	$	1,040,877

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

USA SUPERIOR ENERGY HOLDINGS INC.

(A Development Stage Company)

STATEMENT OF OPERATIONS
Unaudited

	Year Ended December 31, 2013	Year Ended December 31, 2012	Cumulative results from inception (November 12, 2003) to December 31, 2013
REVENUE			
Revenues	$ -	$ -	$ -
Total revenues	-	-	-
EXPENSES			
Operating Expenses			
Office and General and Administrative	$ (714)	$ (621)	$ (100,118)
Professional Fees	-	-	(1,993,258)
Total expenses	(714)	(621)	(2,093,376)
NET LOSS	$ (714)	$ (621)	$ (2,093,376)
LOSS PER COMMON SHARE - Basic and diluted	$ 0.00	$ 0.00	
WEIGHTED AVERAGE NUMBER OF COMMON SHARES OUTSTANDING	105,460,000	105,460,000	

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

USA SUPERIOR ENERGY HOLDINGS INC.

(A Development Stage Company)

STATEMENT OF CASH FLOW

Unaudited

		Year Ended December 31, 2013		Year Ended December 31, 2012		Cumulative results from November 12, 2003 (inception date) to December 31, 2013
CASH FLOWS FROM OPERATING ACTIVITIES						
Net loss	$	(714)	$	(621)	$	(2,093,376)
Cash used in operating activities:						
Accounts payable and accrued expenses		-		-		26,073
Purchase of capital asset		-		-		(1,040,877)
NET CASH USED IN OPERATING ACTIVITIES		(714)		(621)		(3,108,180)
CASH FLOWS FROM FINANCING ACTIVITIES						
Issuance of common stock		-		-		-
Due to related party		-		-		625,000
NET CASH PROVIDED BY FINANCING ACTIVITIES		-		-		625,000
NET INCREASE (DECREASE) IN CASH		-		-		-
CASH, BEGINNING OF PERIOD		-		-		-
CASH, END OF PERIOD	$	-	$	-	$	-

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

NOTE 1 – NATURE OF OPERATIONS AND BASIS OF PRESENTATION

The Company was incorporated in the State of Nevada on November 12, 2003 under the name Comlink Communications. On March 6, 2007 the company changed its corporate name to USA Superior Energy Holdings Inc. The company has established a fiscal year end of December 31.

The Company is in the initial development stage and has incurred losses since inception totaling $2,093,376.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements of the Company have been prepared in accordance with generally accepted accounting principles in the United States of America and are presented in US dollars

Cash and Cash Equivalents

The Company considers all highly liquid instruments with a maturity of three months or less at the time of issuance to be cash equivalents.

Use of Estimates and Assumptions

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Financial Instruments

The carrying value of the Company's financial instruments approximates their fair value because of the short maturity of these instruments.

Basic and Diluted Net Loss per Share

The Company computes loss per share in accordance with “ASC-260”, “Earnings per Share” which requires presentation of both basic and diluted earnings per share on the face of the statement of operations. Basic loss per share is computed by dividing net loss available to common shareholders by the weighted average number of outstanding common shares during the period. Diluted loss per share gives effect to all dilutive potential common shares outstanding during the period. Dilutive loss per share excludes all potential common shares if their effect is anti-dilutive. The Company has no potential dilutive instruments and accordingly basic loss and diluted loss per share are the same.

NOTE 3 – GOING CONCERN

The Company's financial statements are prepared using generally accepted accounting principles in the United States of America applicable to a going concern which contemplates the realization of assets and liquidation of liabilities in the normal course of business. The Company does not currently have an established ongoing source of revenues sufficient to cover its operating costs and allow it to continue as a going concern. The ability of the Company to continue as a going concern is dependent on the Company obtaining adequate capital to fund operating losses until it becomes profitable. If the Company is unable to obtain adequate capital, it could be forced to cease operations.

In order to continue as a going concern, the Company will need, among other things, additional capital resources. Management's plan is to obtain such resources for the Company by obtaining capital from management and significant shareholders sufficient to meet its minimal operating expenses and seeking equity and/or debt financing. However management cannot provide any assurances that the Company will be successful in accomplishing any of its plans.

The ability of the Company to continue as a going concern is dependent upon its ability to successfully accomplish the plans described in the preceding paragraph and eventually secure other sources of financing and attain profitable operations. The accompanying financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern.

NOTE 4 - CAPITAL STOCK

As of December 31, 2013, the Company has not granted any stock options and has not recorded any stock-based compensation.

NOTE 5 - RELATED PARTY TRANSACTION

None

NOTE 6 – CONVERTIBLE DEBENATURE

On October 30, 2007, USA Superior issued a $2.5 million secured convertible debenture to a private investor in exchange for $200,000 cash and a $2.3 million secured promissory note from the investor. The convertible debenture bore interest at 9.75% with interest payments due monthly beginning in April 2008 and matures October 30, 2011. Principal was due at maturity. The debenture could be repaid in portion or in full at any time at 125% of the then outstanding principal and accrued interest and issuing warrants to purchase 200,000 shares. The debenture provided the lender the right to convert any or all of the outstanding balance to USA Superior shares of common stock at a conversion rate of the lesser of 80 percent of the average of the lowest three trading prices of the common share during the 20 days prior to conversion or $0.50 with certain prepayment rights by USA if the price is below $0.20 on the day the conversion election is made. If the lender elects to convert all or a portion of the debenture and the conversion price is less than $0.16, USA Superior has the option to prepay the note at 150% rather than converting the note.

USA Superior evaluated the terms of the convertible debenture in accordance with EITF 98-5 and EITF 00-27 and concluded that this debenture did not result in a derivative. USA Superior evaluated the terms of the convertible debenture and concluded that there was a beneficial conversion feature since the note was convertible into shares of common stock at a discount to the market value of the common stock. The discount related to the beneficial conversion feature was valued at $200,000 at inception based on the intrinsic value of the discount. The discount was being amortized using the effective interest method over the four year term of the note. For the period this note was outstanding, $3,593 was charged to interest expense associated with the amortization of the debt discount.

The secured promissory note bore interest at 10% with interest payable to USA Superior monthly beginning in April 2008 and requires monthly payments of $250,000 to USA Superior, under certain conditions.

This debenture was refinanced on November 20, 2007 by the payment of $200,000 to the lender, the cancelation of the $2.3 million secured promissory note receivable, and the issuance of a three year noninterest bearing $625,000 convertible debenture. The new debenture requires a single payment of $625,000 on November 20, 2010 and may not be prepaid without the prior approval of the lender. USA Superior calculated the present value of the note using an interest rate of 9.75% which was the same rate as the original debenture.

The new debenture is recorded at its present value of $468,136. The new debenture is convertible into common stock of USA Superior at a conversion

rate of 95% of the average of the three lowest trading prices during the 20 trading days prior to conversion at the option of the holder. USA Superior may choose to prepay the new debenture at 110% of the principal amount after the lender has issued a notice of conversion. USA Superior compared the discounted present value of the cash flows under the original debenture and the new debenture and determined that the difference in the cash flows was greater than ten percent. Accordingly, the issuance of the new debenture was treated as an extinguishment of the original convertible debenture and the issuance of a new debenture and recorded a loss of $403,759 on the transaction.

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As at September 30, 2012, the convertible debenture was recorded on the balance sheet at $625,000. The note had not been repaid on the due date of November 10, 2010. The debenture was cancelled and refinanced on November 20, 2010. The new promissory note was issued on November 10, 2010 and is due on demand at the face value of $625,000. The new note is now unsecured, non-interest bearing and due on demand on or after November 20, 2011.

NOW, IT IS THEREFORE RESOLVED, THAT in no event shall the Holder, or any future holder, be entitled to convert any portion of this Note in excess of that portion of this Note upon conversion of which the sum of (1) the number of shares of Common Stock beneficially owned by the Holder and its affiliates (other than shares of Common Stock which may be deemed beneficially owned through the ownership of the unconverted portion of the Notes or the unexercised or unconverted portion of any other security of the Company subject to a limitation on conversion of exercise analogous to the limitations contained herein) and (2) the number of shares of Common Stock issuable upon the conversion of the portion of this Note with respect to which the determination of this proviso is being made, would result in beneficial ownership by the Holder and its affiliates of more than Four Point Nine Nine Percent (4.99%) of the outstanding shares of Common Stock of the Company. For purposes of the proviso to the immediately preceding sentence, beneficial ownership shall be determined in accordance with Section 13(d) of the Securities Exchange Act of 1934, as amended and Regulations 13D-G thereunder.

NOTE 6 - SUBSEQUENT EVENTS

The Company has evaluated subsequent events from the balance sheet date through the date the financial statements were available to be issued and has determined that there are no events to disclose.