



OTC Pink® Basic Disclosure Guidelines

Federal securities laws, such as Rules 10b-5 and 15c2-11 of the Securities Exchange Act of 1934 ("Exchange Act") as well as Rule 144 of the Securities Act of 1933 ("Securities Act"), and state Blue Sky laws, require issuers to provide *adequate current information* to the public markets. With a view to encouraging compliance with these laws, OTC Markets Group has created these OTC Pink Basic Disclosure Guidelines. We use the basic disclosure information provided by OTC Pink companies under these guidelines to designate the appropriate tier in the OTC Pink marketplace: Current, Limited or No Information. OTC Markets Group may require companies with securities designated as Caveat Emptor to make additional disclosures in order to qualify for OTC Pink Current Information tier.

Qualifications for the OTC Pink - Current Information Tier

Companies that make the information described below publicly available on a timely basis (90 days after fiscal year end for Annual Reports; 45 days after each fiscal quarter end for Quarterly Reports) qualify for the Current Information Tier. Financial reports must be prepared according to U.S. GAAP or IFRS, but are *not required to be audited* to qualify for the OTC Pink Current Information tier.

Initial Qualification:

- Subscribe to the [OTC Disclosure & News Service](http://www.OTCIQ.com) on www.OTCIQ.com to publish your financial reports and material news.
- Create the following documents, save them in PDF format and upload them via www.OTCIQ.com:
 - Annual Financial statements (Document must include: Balance Sheet, Income Statement, Statement of Cash Flows, Notes to Financial Statements) for the previous two fiscal years. If these reports are audited, please attach the audit letter from the [PCAOB](http://www.pcaob.org) registered audit firm. Each year's Annual Financial statements should be posted separately under the report type "Annual Report" in OTCIQ.
 - Any subsequent Quarterly Reports since the most recent Annual Report.
 - The most recent fiscal period end report should also include information in accordance with these OTC Pink Basic Disclosure Guidelines; use the fillable form beginning on page 3.
- If financial reports are not audited by a [PCAOB](http://www.pcaob.org) registered audit firm:
 - Submit a signed Attorney Letter Agreement (first two pages of the [Attorney Letter Guidelines](http://www.OTCIQ.com)).
 - After following the appropriate procedures with a qualified attorney, upload an Attorney Letter complying with [Attorney Letter Guidelines](http://www.OTCIQ.com) through your otcik.com account.

Ongoing Qualification:

- **For each Fiscal Quarter End**, upload a Quarterly Report via www.OTCIQ.com within **45 days** of the quarter end. (A separate quarterly report is not required for the 4th quarter.) The Quarterly Report should include:
 - Information in accordance with these OTC Pink Basic Disclosure Guidelines -- use the fillable form beginning on page 3.
 - Quarterly financial statements (Balance Sheet, Income Statement, Statement of Cash Flows, Notes to Financial Statements).
 - No Audit Letter or Attorney Letter is required.
- **For each Fiscal Year End**, upload an Annual Report within **90 days** of the fiscal year end. The Annual Report should include:

- Information in accordance with these OTC Pink Basic Disclosure Guidelines -- use the fillable form beginning on page 3.
- Annual financial statements (Balance Sheet, Income Statement, Statement of Cash Flows, Notes to Financial Statements, and Audit Letter, if the financial statements are audited).
- If financial reports are not audited by a PCAOB registered audit firm, upload an Attorney Letter via www.OTCIQ.com complying with the [Attorney Letter Guidelines](#) within **120 days** of the fiscal year end.

Qualifications for the OTC Pink - Limited Information Tier

Companies that make the information described below publicly available within the prior 6 months qualify for the Limited Information Tier.

- Subscribe to the [OTC Disclosure & News Service](#) on www.OTCIQ.com to publish your financial reports and material news.
- Create a Quarterly Report or Annual Report for a fiscal period ended within the previous 6 months, save it in PDF format and upload it via www.OTCIQ.com. The Quarterly Report or Annual Report includes:
 - Balance Sheet, Income Statement, and Total Number of Issued and Outstanding Shares. Financial statements must be prepared in accordance with US GAAP, but are not required to be audited. (Please note that Cash Flow Statements are not required to qualify for the Limited Information tier; however, unless the financial statements include a Cash Flow Statement, no financial data will be included in the OTC Financials Data Service, which distributes company financial data to online investor portals and makes the data available on your company's Financials tab on www.otcmarkets.com)
 - A company in the Limited Information tier, may, but is not required to, include information in accordance with these OTC Pink Basic Disclosure Guidelines using the fillable form beginning on page 3.

Current Reporting of Material Corporate Events

OTC Markets Group encourages companies to make public disclosure available regarding corporate events that may be material to the issuer and its securities. Persons with knowledge of such events would be considered to be in possession of material nonpublic information and may not buy or sell the issuer's securities until or unless such information is made public. If not included in the issuer's previous public disclosure documents or if any of the following events occur after the publication of such disclosure documents, the issuer shall publicly disclose such events by disseminating a news release within 4 business days following their occurrence, and posting such news release through the OTC Disclosure & News Service.

Material corporate events include:

- Entry or Termination of a Material Definitive Agreement
- Completion of Acquisition or Disposition of Assets, Including but not Limited to mergers
- Creation of a Direct Financial Obligation or an Obligation under an Off-Balance Sheet Arrangement of an Issuer
- Triggering Events That Accelerate or Increase a Direct Financial Obligation or an Obligation under an Off-Balance Sheet Arrangement
- Costs Associated with Exit or Disposal Activities

- Material Impairments
- Sales of Equity Securities
- Material Modification to Rights of Security Holders
- Changes in Issuer's Certifying Accountant
- Non-Reliance on Previously Issued Financial Statements or a Related Audit Report or Completed Interim Review
- Changes in Control of Issuer
- Departure of Directors or Principal Officers; Election of Directors; Appointment of Principal Officers
- Amendments to Articles of Incorporation or Bylaws; Change in Fiscal Year
- Amendments to the Issuer's Code of Ethics, or Waiver of a Provision of the Code of Ethics
- Other events the issuer considers to be of importance
-

OTC Pink Basic Disclosure Guidelines

1) Name of the issuer and its predecessors (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.

Sidney Resources Corporation - August 25, 2009 Idaho
Sidney Resources Corporation - January 3, 2002 Nevada

2) Address of the issuer's principal executive offices

Company Headquarters
 Address 1: PO Box 817
 Address 2: Lewiston, ID 83501
 Address 3:
 Phone: 414.379.7210
 Email: Gregg@grlmanagement.com
 Website(s): <http://sidneyresourcescorporation.com>

IR Contact
 Address 1: PO Box 817
 Address 2: Lewiston, ID 83501
 Address 3:
 Phone: 509.552.9858
 Email: danhally@cableone.net
 Website(s):

3) Security Information

Trading Symbol: SDRC

Exact title and class of securities outstanding: common shares

CUSIP: 826151102

Par or Stated Value: 0.0001

Total shares authorized: 500,000,000 as of: December 31, 2018

Total shares outstanding: 228,686,830 as of: December 31, 2018

Total restricted: 158,723,474 as of: December 31, 2018

Total free trading: 71,963,356 as of: December 31, 2018

Total shareholders: 1691 as of: December 31, 2018

Total certificates: 3011 as of: December 31, 2018

Transfer Agent

Name: Pacific Stock Transfer. Corporate Office / Accounting

Address 1: 173 Keith Street, Suite 3

Address 2: Warrenton, Virginia 20186

Global Operations Center

Address 1: 6725 Via Austi Pkwy, Suite 300

Address 2: Las Vegas, Nevada 89119

Phone: 571-485-9998

Web: www.pacificstocktransfer.com

Is the Transfer Agent registered under the Exchange Act?* Yes: ☒ No: ☐

*To be included in the OTC Pink Current Information tier, the transfer agent must be registered under 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

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

4) Issuance History

List below any events, in chronological order, that resulted in changes in total shares outstanding by the issuer in the past two fiscal years and any interim period. The list shall include all offerings of equity 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, 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. The list shall indicate:

- The nature of each offering (e.g., Securities Act Rule 504, intrastate, etc.);

Stock Issued for Services During January 1, 2011 – December 31, 2018

Morgan Petitti 1,000,000 restricted common shares for legal services rendered
Jacob Anderson 3,000,000 restricted common shares for consulting services rendered
Gregg Lindner 20,000,000 restricted common shares for 4 years of service compensation
Sue Patti 2,000,000 restricted common shares for service as a Director and Corporate Officer
Sue Patti 20,000,000 restricted common shares for 4 years of service compensation
Daniel S Hally 20,000,000 restricted common shares for 4 years of service compensation
Morgan Petitti 3,000,000 restricted common shares for legal services rendered
IRC of Wisconsin 600,000 restricted common shares for consulting services rendered
Liss Family Partnership 1,400,000 restricted common shares for consulting services rendered
Ian Scott 250,000 restricted common shares for consulting services rendered
Shawn Preisler 250,000 restricted common shares for consulting services rendered
Roger Kimmel 3,000,000 restricted common shares for consulting services rendered
Morgan Petitti 3,000,000 restricted common shares for legal services rendered
Roger Kimmel 500,000 restricted common shares for consulting services rendered
Gregg Lindner 2,500,000 restricted common shares for consulting services rendered
Daniel Hally 3,000,000 restricted common shares for consulting services rendered
Michael Drew 1,000,000 restricted common shares for consulting services rendered
Morgan Petitti 1,000,000 restricted common shares for legal services rendered
Jonathan Hally 500,000 restricted common shares for legal services rendered
Mitch Mortensen 2,000,000 restricted common shares for consulting services rendered
William Baker 2,000,000 restricted common shares for consulting services rendered
Jerry Liss 1,000,000 restricted common shares for consulting services rendered
Matthew Hally 500,000 restricted common shares for consulting services rendered

Stock Privately Purchased During January 1, 2011 – December 31, 2018

Each Purchase was Private with no Registration.

50,000,000 restricted common shares purchased for \$0.0025 = \$125,000.00
Of the above purchase 43,570,000 shares have been issued. The remaining
6,430,000 restricted shares are in the process of being issued.
68,636 restricted common shares purchased for \$0.02 per share = \$1,372.72
1,722,222 restricted common shares purchased for \$0.004 per share = \$7,250.00
500,000 restricted common shares purchased for \$0.01 per share = \$5,000.00
2,000,000 restricted common shares purchased for \$0.0035 per share = \$7,000.00
10,000,000 restricted common shares purchased for \$0.0044 per share = \$10,000.00
2,500,000 restricted common shares purchased for \$0.0058 per share = \$14,500.00
2,970,297 restricted common shares purchased for \$0.0048 per share = \$14,500.00
3,000,000 restricted common shares purchased for \$0.0048 per share = \$14,500.00
300,000 restricted common shares purchased for \$0.01 per share = \$3,000.00
300,000 restricted common shares purchased for \$0.01 per share = \$3,000.00
200,000 restricted common shares purchased for \$0.01 per share = \$2,000.00
100,000 restricted common shares purchased for \$0.01 per share = \$1,000.00
200,000 restricted common shares purchased for \$0.01 per share = \$2,000.00
100,000 restricted common shares purchased for \$0.01 per share = \$1,000.00
100,000 restricted common shares purchased for \$0.01 per share = \$1,000.00

- Any jurisdictions where the offering was registered or qualified;

N/A

- The number of shares offered;

N/A

- The number of shares sold;

See above

- The price at which the shares were offered, and the amount actually paid to the issuer;

See above

- The trading status of the shares; and

Restricted, with legend

- 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.

All stock was issued with the appropriate Rule 144 legend

5) Financial Statements

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

- Balance sheet;
- Statement of income;
- Statement of cash flows;
- Financial notes; and
- Audit letter, if audited

The financial statements requested pursuant to this item shall be prepared in accordance with US GAAP by persons with sufficient financial skills.

You may either (i) attach/append the financial statements to this disclosure statement or (ii) post such financial statements through the OTC Disclosure & News Service 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 reports separately as described in part (ii) 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 otcq.com in the field below.

The December 31, 2018 Financial Statements are incorporated by reference and are being filed separately.

Information contained in a Financial Report is considered current until the due date for the subsequent Financial Report. To remain in the OTC Pink Current Information tier, a company must post its Annual Report within 90 days from its fiscal year-end date and Quarterly Reports within 45 days of its fiscal quarter-end date.

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

Describe the issuer's business so a potential investor can clearly understand the company. In answering this item, please include the following:

- a description of the issuer's business operations;

The Board of Directors continues negotiations to extend the lease for the Lucky Ben Properties and additional 5 years beyond when the lease is currently scheduled to expire at the end of 2019. The Board of Directors has also entered into discussions with additional property owners of historically high producing gold and silver properties in the area.

During the first week of July 2018 work was completed by our Geologist, Richard Morris, and support personnel to stake the Lucky Ben vein structure at surface locations and to plot sample trench locations and proposed drill pad sites. Jason Owen, an individual with over 30 years of experience in mining and logistics came from Australia at his own expense. Mr. Owen was provided a tour of the proposed properties by Dan Hally and reviewed the proposed exploration and development plans and indicated he is extremely interested in helping obtain the funding necessary to complete the exploration and development work and ultimately move this property into production.

The United States Forest Service issued the conditional road use permits for the use of the Arlise Gulch Road based upon the application and use plan completed by Mr. Hally. Mr. Hally spent several days clearing downed trees from the road prior to our contractor mobilizing the necessary equipment on site to complete the required road improvements prior to road use beginning including the construction of the temporary crossing at Arlise Creek as outlined in the conditional use permit. The road work completed last year held up extremely well and reduced the amount of work required to get the road ready for use this season.

Mr. Hally, Mr. Morris and our contractor completed the four trenches outlined for sampling by Mr. Morris. The trenches were plotted at 100 foot centers along the vein past the location of the end of the original tunnel for the Lucky Ben Mine. The trenches were approximately 8 feet in depth and 35 feet in length on average. The goal of the trenching is to confirm the vein structure continued past the end of the current tunnel.

Bedrock and the vein structure were located in Trench 1 and Trench 2. Samples were collected. Bedrock was not reached in Trench 3 or in Trench 4 because of the depth of the overburden. Assay results for the samples collected in Trench 1 and Trench 2 are as follows:

Location	Au(Oz/ton)	Ag(Oz/ton)
Trench 1	.023	.10
Trench 2	.072	1.55

In a report issued by A.R. Hausner, President of Goldstone Minerals Resource Corporation of Vancouver, British Columbia dated and signed in March of 1984, similar trenching work and sampling on the Lucky Ben vein was described by Hausner. The report stated the following:

"Sampling of vein material in the trenches and portal dump gave assay values ranging from .02 to 10.4 ounces per ton silver and 0.1 ounces to 13.05 ounces per ton gold.

During October of 1983, backhoe trenching confirmed the extension of the vein east of the portal and exposed several former producing stopes that had carried through to the surface. The Lucky Bein Vein which has only been mined between the adit level and the surface some 200 feet above shows good potential for ore grade mineralization at depth. A surface diamond drilling program to explore the eastern portion of the Lucky Ben vein below the adit level is recommended".

Additional records from Goldstone indicate further sampling of the Lucky Ben gold-rich quartz vein system was completed near the portal of the 6570 level adit. The work revealed a 1.5 foot wide quartz vein grading 2.12 oz/ton gold and filling a steeply dipping fracture within quartz monzonite which is strongly altered for 2 to 3 feet on either side of the vein where it assays 0.056 oz/ton gold. These values would therefore produce a weighted average grade of 0.57 oz/ton over a mined width of 6.0 feet.

The samples from Trench 1 and Trench 2 that were taken during our work this season are similar in results to the results Goldstone indicated were produced in the strongly altered area for 2 to 3 feet on either side of the vein.

Parallel Vein Structure

A previously mined area was located to the east of the Lucky Ben Adit. Mr. Hally was able to access and sample exposed vein in a previously mined stope. This vein was measured in width ranging from 6 inches at the narrowest point to a width of 19 inches at the widest point. Samples were collected and the assay results are as follows:

Sample #	Au(Oz/ton)	Ag(Oz/ton)
Sample 1	.262	4.20
Sample 2	.335	.80
Sample 3	.172	.55

Sampling and Work to Open the Main Lucky Ben Tunnel

Extensive work was done in an attempt to remove the blockage in the main tunnel that is located approximately 50 feet into the main tunnel just past the first raise that enters a large stope. While the work was not successful in removing the blockage, it did clear enough material for Mr. Hally to be able to locate exposed sections of the vein that were previously mined. Samples were also taken from the exposed vein located in the first main stope that was worked just above the first raise. Work was halted after reaching a point in the tunnel that was too narrow for the small track mounted front end loader to pass. Future work to widen the area by approximately 1 foot will allow for access to the blockage with the front end loader. The following information includes the assay results and pictures of the work as well as the exposed vein in this area.

Sampling Results in Main Tunnel and First Stope

Location	Au(oz/ton)	Ag(oz/ton)
L.B. adit - 15' E of raise center line - 3" of HW rock	.018	1.10
L.B. adit - 18' E " " " " - 5" vein & 3" of HW	.010	2.45
L.B. adit - 21' E " " " " - 6" vein	.025	6.00
Open Stope - 4' above stope opening, 6" vein	.064	5.30
Open Stope - 8' " " " " 6" "	.693	7.50

MOVING FORWARD

The recommendation from our Geologist is to complete a drilling program from a minimum of 4 drill pads near the location of the trenches. The drilling will need to be completed in a fan pattern and he is recommending 2 inch core samples. The fan drill pattern helps to address the issues associated with what is referred to as the nugget effect that occurs when working with narrow vein structures where the gold is found in pockets rather than in a continuous line along the vein. Additional drilling is recommended at the location of the parallel vein old workings.

Complete work necessary to remove the blockage from the Lucky Ben Tunnel. Because of the condition of the raises we have located and video work that was completed in the open raise we anticipate there will be a minimum of 3 additional blockages that will have to be removed to open the tunnel the entire distance of approximately 1000 feet. The purpose of open the existing tunnel is to allow for sampling at a rate of every five feet. We will focus sampling at every stope location we find and will map the existing underground structure to aid in future planning.

Drift work commencing at the old workings on the parallel vein is recommended for consideration and it is recommended to consider drift work to intersect the Lucky Ben Vein should drill results indicate it would be feasible. Drift work beginning at the lower landing which is approximately 200 feet below the elevation of the current Lucky Ben Adit should be considered as well. This drift work would follow the known vein structure and tunnel and would include raises and or drilling at locations of ore blocks. Ramping from this location would provide additional access to greater depths along the known vein structure should drilling results indicating the feasibility of moving forward with drifting.

Moving forward with a strategic plan is the most important requirement for the success of this project. This includes supplementing the sampling of the resource blocks to determine the mineralization distribution, the mining width grade distribution, the variability of gold mineralization, the presence or not of erratic gold distribution and the consistency of gold: silver ratios. To achieve the sampling density needed to determine if resources can be estimated will require additional sampling exercises along drifts, in raises, on surface in trenches or outcrops and in between surface and levels by drilling. Channel samples should be spaced as close as 6 feet apart until sufficient confidence and statistical continuity can be demonstrated to allow estimation of a minimum sample spacing interval to give confidence to the average. Management is committed to ensuring sampling is completed by experienced personnel with appropriate security, quality control and documentation.

Significant additional funding is required to complete the necessary work to outline adequate resources in order for a mine plan to be developed and to be incorporated into a feasibility study and financial model to demonstrate the economic viability of mine development and operation for the Lucky Ben Property and for the Hornet Property.

Management continues to seek out investors to raise the necessary capital to move this project forward and our plan includes the acquisition of at least five other properties in the area of the Lucky Ben Mine that at the time mining of being shut down by the government were in high grade ore containing gold and silver.

Administrative work was completed to complete the transition to our new stock transfer agent, Pacific Stock Transfer which acquired our previous stock transfer agent, OTC Stock Transfer. Administrative work was also completed to update our registration and status with OTC Markets.

Date and State (or Jurisdiction) of Incorporation:

August 25, 2009 - Idaho

- the issuer's primary and secondary SIC Codes;

1040 Gold and Silver Ores

- the issuer's fiscal year end date;

December 31

- principal products or services, and their markets;

Gold and Silver

7) Describe 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.

Sidney Resources Corporation currently leases the patented mining claims known the Lucky Ben Claim, Lucky Ben Extension, Hornet Claim, and the unpatented mining claims known as the Lucky Ben Extension West Claim and the Lucky Ben Extension South Claim, the Lucky Leland Claim, the Royal Richard Claim and the Dandy Don Claim. All of these claims are located in the historical mining district of Idaho known as the Warren Mining District. The Lucky Ben Claim was in previous production that ended in 1921. Sidney Resources paid \$60,000.00 for a five year lease with an option to renew the lease for 5 additional years. The first five year lease period expires on December 31, 2019. The Board of Directors is currently negotiating the five year extension of the lease. The board received an offer to purchase the properties from the Lessor and the Board of Directors is currently reviewing the purchase proposal.

Sidney Resources Corporation has 3 portable storage buildings located on the property. In addition 3 above ground fuel storage tanks are located on the above properties. A large supply of mining timbers are now being stored on the Lucky Ben Claim.

None

8) 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 shareholders.

- A. Names of Officers, Directors, and Control Persons. In responding to this item, please provide the names of each of the issuer's executive officers, directors, general partners and control persons (control persons are beneficial owners of more than five percent (5%) of any class of the issuer's equity securities), as of the date of this information statement.

Gregg Lindner, Director and CEO, Daniel Hally, Director, Treasurer and Vice-President of Operations and Sue Patti, Secretary and Vice President of Finance.

- B. Legal/Disciplinary History. Please identify whether any of the foregoing persons have, in the last five years, been the subject of:

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

None

- 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

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

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

- C. Beneficial Shareholders. Provide a list of the name, address and shareholdings or the percentage of shares owned by all persons beneficially owning more than ten percent (10%) of any class of the issuer's equity securities. If any of the beneficial 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.

None

CEDE & Co Depository Trust Company

9) Third Party Providers

Please provide the name, address, telephone number, and email address of each of the following outside providers that advise your company on matters relating to operations, business development and disclosure:

Legal Counsel

Name: Jonathan Hally
Firm: Blewett Mushlitz, LLP
Address 1: 301 D Street
Address 2: Lewiston, Idaho 83501
Phone: (208) 413-6678
Email: jonhally@idahoconstructionlawyers.com

Accountant or Auditor

Name: Wm. Thomas Baker, P.A.
Firm:
Address 1: 8245 Cornerstone
Address 2: Hayden, ID 83835
Phone: 208-762-9737
Email: tom@tombakercpa.com

Legal Counsel

Name: Morgan E. Petitti, Esq.
Firm: Petitti Law
Address 1: 114 Barrington Town Square, Suite 159
Address 2: Aurora, Ohio 44202
Phone: 330-697-8548
Email: PetittiLaw@gmail.com

Geologist: Any other advisor(s) that assisted, advised, prepared or provided information with respect to this disclosure statement.

Name: Richard Morris
Firm:
Address 1: 2320 Bolivar Rd
Address 2: Spokane Valley, WA
Phone:
Email: wrockhammer@gmail.com

Mining Engineering and Operational Planning

Merger Mines Corporation
3714 W. Industrial Loop
Coeur d'Alene, ID 83815
Phone: 208-664-8801
FAX: 208-664-0626
E-mail info@mergerminescorp.com.
Website www.mergerminescorp.com.

Business Development

Joseph P. McClernan
Executive Vice President

Of Global Business Development
Energy Capital Funding Group, LLC
600 27th St
Suite 5163
Vienna WV 26105
Ofc 614-675-1174

10) Issuer Certification

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, Gregg Linder certify that:

1. I have reviewed this third quarter disclosure statement of Sidney Resources Corporation;
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.

December 31, 2018 [Date]

/s/[GREGG LINDNER] [CEO's Signature]

President [Title]

/s/[DANIEL S HALLY] [CFO's Signature]

_(Digital Signatures should appear as "/s/ [OFFICER NAME]")

Treasurer/Secretary/Vice President of Finance [Title]