

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.

Bridgagate Pictures Corp. formerly Big Cat Energy Corp. Name change is effective 5/11/2016

2) Address of the issuer's principal executive offices

Company Headquarters

Address 1: 9465 Wilshire Blvd #300

Address 2:

Address 3: Beverly Hills, CA 90212

Phone: 303 358 3840

Email: guy@bridgategatepictures.com

Website(s): bridgategatepictures.com

IR Contact

Name:

Firm:

Address 1:

Address 2:

Phone:

Email:

3) Security Information

Trading Symbol: BBGP

Exact title and class of securities outstanding: Common

CUSIP: 10806K100

Par or Stated Value: .0001

Total shares authorized: 750,000,000

as of: 10/31/2018

Total shares outstanding: 203,976,031

as of: 10/31/2018

Additional class of securities (if necessary):

Trading Symbol:

Exact title and class of securities outstanding:

CUSIP:

Par or Stated Value:

Total shares authorized: ____

as of:

Total shares outstanding: ____

as of:

Transfer Agent

Name: Nevada Agency and Transfer Company

Address 1: 50 West Liberty Street

Address 2: Suite 880

Address 3: Reno, NV 89501

Phone: 775-322-0626

OTC Markets Group Inc.

OTC Pink Basic Disclosure Guidelines (v1.1 April 25, 2013)

Is the Transfer Agent registered under the Exchange Act?*

Yes: x No: ☐

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

The board approved a 100-1 reverse stock split effective May 11, 2016.

Other than the reverse stock split of 100-1, there is no stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization either currently anticipated or that occurred within the past 12 months:

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:

On April 17, 2016 the Shareholders approved the proposal to perform a reverse stock split for the Corporation's common stock at 100:1 ratio effective May 11, 2016.

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:

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

None

B. Any jurisdictions where the offering was registered or qualified;

C. The number of shares offered;

D. The number of shares sold;

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

F. The trading status of the shares; and

G. 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.

H.

Outstanding Shares at April 30, 2017 135,076,931

On July 25, 2017 Lorrie Vercoe of Carlsbad, CA was issued 500,000 shares of restricted common stock as compensation for services.

Outstanding Shares at April 30, 2018 136,476,931

On October 25, 2018 the following shares were issued as a note conversion.

IV Management with Guy Griffithe as the principal 17,095,518 shares of restricted common stock

On October 25, 2018 the following shares were issued as compensation for services:

Mega World Media LLC with Travis Cloyd principal 10,000,000 shares of restricted common stock.
Guy Griffithe 7,500,000 shares of restricted common stock.
James DiPrima 5,000,000 shares of restricted common stock.
Vicilous Shannon 5,000,000 shares of restricted common stock.
Chris Contogouris 7,639,741 shares of restricted common stock.
Gregory Schneider 5,000,000 shares of restricted common stock.
Stephen Hart/ Tysadco Partners 1,000,000 shares of restricted common stock.
Maurice Griffithe 1,000,000 Shares of restricted common stock.
Steven Barrencea 500,000 Shares of restricted common stock.
Mercury Media LLC with Elijah Schneider as principal 125,000 shares of restricted common stock.
Alan Gaines 4,389,741 Shares of restricted common stock.
Ilana Gaines 1,000,000 Shares of restricted common stock
Brent Gaines 1,000,000 Shares of restricted common stock
Derek Gaines 1,000,000 Shares of restricted common stock.
Tami Zold 250,000 Shares of restricted common stock.

Outstanding Shares at October 25, 2018 203,976,031

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;

- A. Statement of income;
- B. Statement of cash flows;
- C. Financial notes; and
- D. 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.

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. a description of the issuer's business operations;

Motion picture production and distribution

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

06/19/1997, NV

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

7819

D. the issuer's fiscal year end date;

04/30

E. principal products or services, and their markets;

Motion pictures

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.

The Company leased office space in Beverly Hills, CA for administrative functions and a warehouse facility for post-production activities in Corona, CA both on a month to month basis. The Company has no long term leases currently in place. The Company had purchased post production equipment including Barco film equipment and maintains it at the Corona location.

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.

Lee Caplin was named Chairman of the Board of Directors on October 31, 2108.

Jonathon Brooks Bailey resigned from the Board of Directors on October 31, 2018.

Jon Marker was asked to resign from the Board of Directors on October 31, 2018.

Guy Griffiths, President and Director was named CEO on October 31, 2018.

Effective April 10, 2018 James C. DiPrima was named CFO and Director.

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

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

No

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;

No

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

No

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.

No

- 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.

Guy Griffith Laguna Niguel, CA 92677 17.1589%
Lee Caplin, Palos Verde Estates, CA 90274, 9.8051%
Jonathan Brooks Bailey, Redlands, CA 92374, 9.8051%
Jon Marker, Upland, CA 91784, 24.5127%

- D. Legal Proceedings. The Company had previously become a party to a lawsuit and is reporting the event in this quarter due to certain material events. The suit was brought by a previous note holder who had indicated would extend the note. Subsequently he reversed his position and brought suit. The Company has countered to terminate the suit. The Company does not believe the outcome will materially impact the financial position of the 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: Kenneth S. August
Firm: August Law Group P.C.
Address 1: 19200 Von Karman Ave. Suite 900
Address 2: Irvine, CA 92612
Phone: 949 752 7772
Email: kaugust@augustlawgroup.com

Accountant or Auditor

Name: Richard J. Fleischman
Firm: Haynie & Company CPAs
Address 1: 1221 W. Mineral Ave. Suite 202
Address 2: Littleton, CO 80120
Phone: 801 532 7800
Email: www.hayniecpas.com

Investor Relations Consultant

Name:

Firm:

Address 1:

Address 2:

Phone:

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

Name: James C DiPrima

Firm: James C DiPrima

Address 1: 2211 South 64th Plaza #334

Address 2: Omaha, NE 68106

Phone: 402 960-6110

Email: jim.diprima@gmail.com

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, Guy Griffithe

1. I have reviewed this Quarterly Disclosure Report for 10/31/2018 of Bridgegate Pictures Corp, . BBGP, formerly Big Cat Energy 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.

2/25/2019 [Date]

/s/ Guy Griffithe [President's Signature]

.(Digital Signatures should appear as “/s/ [OFFICER NAME]”)

BRIDGEGATE PICTURES, CORP.
BALANCE SHEETS
(UNAUDITED)

	October 31, 2018	October 31, 2017
<u>ASSETS</u>		
CURRENT ASSETS		
Cash and cash equivalents	\$ 161	\$ 686
Accounts Receivable	2,588,816	2,350,752
Inventory	9,359	9,359
Other current assets	1,244,800	1,244,000
	<hr/>	<hr/>
Total current assets	3,843,136	3,605,597
FIXED & OTHER ASSETS		
Furniture and equipment net	4,162	4,162
Barco escape and Post Production equipment	366,459	366,459
Total fixed & other assets	370,621	370,621
	<hr/>	<hr/>
INTANGIBLE ASSETS-net	90,506	90,506
	<hr/>	<hr/>
TOTAL ASSETS	\$ 4,304,263	\$ 4,066,724
	<hr/>	<hr/>
<u>LIABILITIES AND STOCKHOLDERS' DEFICIT</u>		
CURRENT LIABILITIES		
Accrued liabilities	\$ 648,524	\$ 561,460
Notes Payable	3,440,089	3,190,089
Deferred salary	128,250	128,250
Total current liabilities	4,216,863	3,879,799
	<hr/>	<hr/>
TOTAL LIABILITIES	4,216,863	3,879,799
	<hr/>	<hr/>
STOCKHOLDERS' DEFICIT		
Common stock - 750,000,000 shares authorized, \$0.0001 par value; 203,976,031 and 136,476,031 issued and outstanding at October 31, 2018 & 2017 respectively	20,398	13,648
Additional paid-in capital	12,814,411	12,798,936
Accumulated deficit	(12,747,409)	(12,625,659)
	<hr/>	<hr/>
TOTAL STOCKHOLDERS' DEFICIT	87,400	186,925
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TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT	\$ 4,304,263	\$ 4,066,724
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THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS.

BRIDGEGATE PICTURES, CORP.
STATEMENTS OF OPERATIONS
FOR THE SIX MONTHS ENDING OCTOBER 31, 2018 AND 2017
(UNAUDITED)

	For the Six Months Ending	
	October 31, <u>2018</u>	October 31, <u>2017</u>
REVENUES		
Sales	\$ -	\$ 2,350,752
Other	-	-
Total Revenue	<u>-</u>	<u>2,350,752</u>
COST OF GOODS SOLD		
Cost of goods sold	<u>-</u>	<u>1,457,379</u>
Gross Profit	-	893,373
OPERATING EXPENSES		
Salaries and wages	35,500	241,065
Stock in lieu of salary	20,000	-
Professional fees	44,000	-
General and administrative expense	2,250	124,043
Total Operating Expenses	<u>101,750</u>	<u>365,108</u>
NET INCOME/(LOSS) FROM OPERATIONS	<u>(101,750)</u>	<u>528,265</u>
OTHER INCOME (EXPENSE)		
Interest	20,000	-
Total Other Income (Expense)	<u>20,000</u>	<u>-</u>
INCOME (LOSS) BEFORE TAXES	(121,750)	528,265
Provision for income taxes	<u>-</u>	<u>-</u>
NET INCOME (LOSS)	(121,750)	\$ 528,265
Gain (loss) per share, basis and diluted	(0.0006)	\$ 0.004
Weighted average shares outstanding	<u>203,976,031</u>	<u>136,476,031</u>

**The accompanying notes are an integral part of the
financial statements.**

BRIDGEGATE PICTURES, CORP.
STATEMENT OF CASHFLOWS
FOR THE SIX MONTHS ENDING OCTOBER 31, 2018 AND 2017
(UNAUDITED)

	October 31, 2018	October 31, 2017
OPERATING ACTIVITIES		
Net income (loss)	\$ (121,750)	\$ 528,265
Adjustments to reconcile net loss to net cash used by operating activities:		
Depreciation and amortization		-
Accounts receivables	(238,064)	(2,350,753)
Stock in lieu of payment	6,750	-
Other current assets	-	557,380
Accrued liabilities	60,289	31,220
Bank overdraft	(839)	-
Net cash used in operating activities	(293,614)	(1,233,888)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment in film projects	-	-
Net cash provided by (used in) investing activities	-	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Additional Paid in Capital	43,775	
Convertible notes issued	250,000	1,233,246
Net cash provided by (used in) financing activities	293,775	1,233,246
NET INCREASE (DECREASE) IN CASH	\$ 161	\$ (642)
CASH AT BEGINNING OF PERIOD	-	1,328
CASH AT END OF PERIOD	\$ 161	\$ 686

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

BRIDGEGATE PICTURES, CORP.
NOTES TO THE FINANCIAL STATEMENTS
October 31, 2018
(UNAUDITED)

1. ORGANIZATION AND NATURE OF OPERATIONS:

Bridgagate Pictures Corp. (the "Company") formerly Big Cat Energy Corporation, is the difference in today's film community. Operating as an integrated film company, located in the United States. The company engages in the financing and development of various feature films for global distribution in the theatrical motion picture markets. Bridgagate specializes in independent films that have domestic and international appeal, as well as giving a voice to the important stories needing to be heard.

Together with their worldwide partners, as the Company provides resources and investment managers and utilizes its collective expertise and network to produce and distribute its product

2. LIQUIDITY:

Going Concern – As of October 31, 2018 the Company had working capital deficit of \$373,727 and stockholders' equity of \$87,400. The Company has changed its focus from oil and gas support to motion picture production, financing and distribution. The Company will be dependent on addition funds from private and public sources. The Company can provide no assurance that additional investor funds will be available on terms acceptable to the Company. These conditions raise substantial doubt about the Company's ability to continue operations as a going concern

The Company's ability to continue as a going concern is dependent upon raising capital through debt or equity financing and ultimately by increasing revenue and achieving profitable operations. The Company can offer no assurance of success in our efforts to raise additional proceeds or achieve profitable operations. The accompanying financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the settlement of liabilities in the normal course of business.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Use of Estimates – The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect the reported amount 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 periods. Actual results could differ from those estimates.

Cash and Cash Equivalents – Cash and cash equivalents include cash on hand, amounts held in banks and highly liquid investments purchased with an original maturity of three months or less.

Advertising-The Company expenses advertising costs as they are incurred.

Intangible Assets – The Company capitalized the costs to patent the ARID process and ARID trademark. These costs are being amortized over the life, twenty (20) years, of the patents on a straight line basis. The intangibles serve as collateral for the accrued deferred salaries.

FY 2016	\$6,720
FY 2017	\$6,720
FY 2018	\$6,720
FY 2019	\$6,720
FY 2020	\$6,720
FY 2021	\$6,720
Thereafter	\$61,126

Concentrations of Credit Risk – The Company’s cash equivalents, accounts receivable and marketable securities are exposed to concentrations of credit risk. The Company manages and controls this risk by investing the cash equivalents with major financial institutions. The accounts receivable are from a related party and are considered to be fully collectable. The marketable securities are common shares are from the same related party and are subject to market risk.

Furniture and Equipment – Furniture and equipment is stated at cost. Depreciation is provided on furniture, fixtures and equipment using the straight-line method over an estimated service life of three to seven years.

The cost of normal maintenance and repairs is charged to operating expenses as incurred. Material expenditures which increase the life of an asset are capitalized and depreciated over the estimated remaining useful life of the asset.

Income Taxes – Income taxes are accounted for by recognizing deferred income tax assets and liabilities for the expected future income tax consequences, based on enacted tax laws, of temporary differences between the financial reporting and tax basis of assets, liabilities and carryforwards. Deferred tax assets are recognized for the expected future effects of all deductible temporary differences, loss carryforwards and tax credit carryforwards. Deferred tax assets are then reduced, if deemed necessary, by a valuation allowance for the amount of any tax benefit which, more likely than not, are not expected to be realized.

We adopted ASC 740, *Income Taxes* as of April 1, 2008. This topic provides detailed guidance for the financial statement recognition, measurement and disclosure of uncertain tax positions recognized in the financial statements. Tax positions must meet a "more-likely-than-not" recognition threshold at the effective date to be recognized upon the adoption of ASC 740 and in subsequent periods. We recognize interest and penalties related to uncertain tax positions in income tax expense.

Investments – Securities classified as “available for sale” are carried in the financial statements at fair value. Realized gains and losses are included in earnings. Unrealized holding gains and losses are reported in other comprehensive income.

Fair Value of Financial Instruments – The Company’s financial instruments consist of cash and cash equivalents, accounts receivable, prepaid expenses, marketable securities and accounts payable. The fair market value of these financial instruments approximates or is equal to the book value due to the short term nature of these balances.

Fair Value Measurements - are determined by the Company’s adoption of ASC 820 *Fair Market Measurement and Disclosures* as of May 1, 2008, including the application of the statement to non-recurring, non-financial assets and liabilities. The adoption of ASC 820 did not have a material impact on the Company’s fair value measurements. ASC 820 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in the principal (or most advantageous market) for the asset or liability in an orderly transaction between market participants at the measurement date.

Stock-Based Compensation – The Company accounts for stock-based compensation arrangements in accordance with ASC 718, *Compensation-Stock Compensation*, which permits entities to recognize as expense over the vesting period, the fair value of all stock-based awards on the date of grant.

Research and Development Expenditures – Costs related to the research, design, and development of products are charged to research and development expenses as incurred. The Company incurred \$0 of research and development costs for the years ended April, 2018 thru 2015.

Net Loss Per Share – Basic net loss per share is computed using the weighted average number of common shares outstanding during the period. Contingently issuable shares are included in the computation of basic net income (loss) per share when the related conditions are satisfied. Diluted net income per share is computed using the weighted average number of common shares and potentially dilutive securities outstanding during the period. Potentially dilutive securities consist of contingently issuable shares, the incremental common shares issuable upon conversion of preferred stock or convertible debt (using the “if converted” method) and shares issuable upon the exercise of stock options and warrants (using the “treasury stock” method). Potentially dilutive securities are excluded from the computation if their effect is antidilutive.

Reclassifications – Certain reclassifications have been made to prior years’ amounts to conform to the classifications used in the current year. Such reclassifications had no effect on the Company’s net loss in any of the periods presented.

Recent Pronouncements

We have reviewed all recently issued, but not yet effective, accounting pronouncements and do not believe the future adoption of any such pronouncements may be expected to cause a material impact on our financial condition or the results of our operations.

4. MARKETABLE SECURITIES

The Company did not have any securities available for sale at October 31, 2018.

5. RELATED PARTY TRANSACTIONS

The Company issued shares of common stock to its Officers and Directors in lieu of compensation during the six months ended October 31, 2018. Shares issued for the six month ended October 31, 2018 were:

Guy Griffith	CEO	15,000,000 shares of restricted common stock
James DiPrima	CFO	5,000,000 shares of restricted common stock

The Company did not have any related party transactions for the six months ended October 31, 2018

6. SHAREHOLDERS’ EQUITY:

Private Offerings –

The Company had no private offering activity in the six months ended October 31, 2018 and 2017.

7. INCOME TAXES: The Federal net operating loss (NOL) carryforward of approximately \$4,252,000 as of October 31, 2018 expires on various dates through 2042. Internal Revenue Code Section 382 places a limitation on the amount of taxable income which can be offset by NOL carryforwards after a change in control (generally greater than 50% change in ownership) of a loss corporation. Generally, after a change in control, a loss corporation cannot deduct NOL carryforwards in excess of the Section 382 limitation. Due to these “change in ownership” provisions, utilization of NOL carryforwards may be subject to an annual limitation regarding their

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utilization against taxable income in future periods. We have not performed a Section 382 analysis. However, if performed, Section 382 may be found to limit potential future utilization of our NOL carryforwards.

We have established a full valuation allowance against the deferred tax assets because, based on the weight of available evidence including our continued operating losses, it is more likely than not that all of the deferred tax assets will not be realized. Because of the full valuation allowance, no income tax expense or benefit is reflected on the statement of operations.

We have identified no significant uncertain tax positions as of April 30, 2016 or 2015. The cumulative effect of adopting ASC 740 has not resulted in a liability on the balance sheet. The total amount of unrecognized tax benefits as of the date of adoption was zero. No interest and penalties related to uncertain tax positions were accrued as of April 30, 2018 or 2016.

The Company files income tax returns in the U.S. federal jurisdiction and various state jurisdictions and is no longer subject to examinations by tax authorities for tax years before 2007.

8. ACCRUED SALARIES: As of October 31, 2018 and October 31, 2017 accrued salaries for corporate officers were \$128,250 and \$128,250. No salaries were accrued for the six months ended October 31, 2018 and 2017 respectively.

9. Subsequent Events: As of October 31, 2018 various officers of t