

MINERAL MOUNTAIN MINING & MILLING CO  
Form 10-K/A  
March 06, 2019

**UNITED STATES**

**SECURITIES AND EXCHANGE COMMISSION**

**Washington, D.C. 20549**

**FORM 10-K/A**

**Amendment Number 1**

x ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended **September 30, 2018**

.. TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from [ ] to [ ]

Commission file number **1-03319**

**Mineral Mountain Mining & Milling  
Company**

(Exact Name of Registrant as Specified in Its Charter)

**Idaho**  
(State or Other Jurisdiction of  
Incorporation or Organization)

**82-0144710**  
(I.R.S. Employer  
Identification Number)

**Mineral Mountain Mining & Milling Company**

**13 Bow Circle, Suite 170**

**Hilton Head, South Carolina 29928**

**(917) 587-8153**

(Address, Including Zip Code, and Telephone Number, Including Area Code, of Registrant's Principal Executive Offices)

Securities registered pursuant to Section 12(b) of the Act:

**Title of each class to be so registered: Common Shares, par value \$0.001**

Securities registered pursuant to Section 12(g) of the Act: **None**

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 the Securities Act.  
Yes  No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes  No

Indicate by check mark whether the registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports) and (2) has been subject to such filing requirements for the last 90 days. Yes  No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Website, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-K (§229.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes  No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K (§229.405 of this chapter) is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See definition of “large accelerated filer,” “accelerated filer” and “smaller reporting company” in Rule 12b-2 of the Exchange Act.

Large accelerated filer	<input type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input checked="" type="checkbox"/>	Smaller reporting company	<input checked="" type="checkbox"/>
		Emerging growth company	<input checked="" type="checkbox"/>

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).  
Yes  No

The aggregate market value of Common Stock held by shareholders of the Registrant on March 31, 2018 was \$6,488,477 based on a \$0.11 average bid and asked price of such common equity, as of the last business day of the registrant’s most recently completed second fiscal quarter.

Indicate the number of shares outstanding of each of the registrant’s classes of common stock as of the latest practicable date.

**66,619,733 common shares as of March 5, 2019**

### Explanatory Note

Mineral Mountain Mining & Milling Company (“we”, “our”, the “Company”) is filing this Amendment No. 1 on Form 10-K/A (the “Amendment”) to restate portions of the following items of our Annual Report on Form 10-K for the fiscal year ended September 30, 2018, which we originally filed with the Securities and Exchange Commission on January 15, 2019 (the “Original Form 10-K”):

- (i) Item 7 of Part II “Management’s Discussion and Analysis of Financial Condition and Results of Operations”
- (ii) Item 8 of Part II “Financial Statements and Supplementary Data”
- (iii) Item 15 of Part IV “Exhibits”

We have also updated the signature page, the certifications of our Chief Executive Officer and Chief Financial Officer in Exhibits 31.1 and 32.1, the “Controls and Procedures” section, Item 9A of Part II, and our financial statements formatted in Extensible Business Reporting Language (XBRL).

In November 2018, information came to the attention of Company management that led it to investigate whether one of the Company’s property and mineral leases, its Alaska Mineral Lease, qualified for early adoption of ASU No. 2016-02, resulting in the recognition of a right of use asset and lease liability in accordance with ASC 842, was the absolute best accounting practice or whether the scope exception applied and the payments should have been expensed as incurred in accordance with the scope exception of ASC 842. Company management concluded on February 14, 2019 and notified the Board that a portion of its financial statements should no longer be relied upon because of an error in such financial statements. Company management further concluded that the Company could properly early adopt ASC 842, but that we determined the scope exception applied and that it should account for the Alaska Mineral Lease payments as expenses as incurred pursuant. On February 15, 2019, the Company’s independent registered public accounting firm, Fruci & Associates II, PLLC (“Fruci”), concurred with these conclusions and that the financial statements included in the Original Form 10-K should be restated and amended to reflect this change.

In the Original Form 10-K, the Company determined that it had made a possible error in how it implemented ASU No. 2016-02, Leases as it relates to the Alaska Mineral Lease and Option to Purchase. The ASU-842-10-15 scope exception states that the topic does not apply to “Leases to explore for or use minerals, oil, natural gas, and similar nonregenerative resources. This includes rights to explore for those natural resources and rights to use the land in which those natural resources are contained (that is, unless those rights of use include more than the right to explore for natural resources), but not equipment used to explore for the natural resources”. The Company believed that there was an infrastructure asset present on the Company’s leased property in the form of unpaved roads and an exclusive right to use that infrastructure pursuant to the terms of the Alaska Mineral Lease that met the requirement that the lease include more than the right to explore for natural resources. Company Management has since determined that

this infrastructure asset may not meet that criteria, and as a result the Company has restated the accompanying financial statements to reflect this change (See Note 3 of the accompanying Financial Statements for a summary of the changes to the financial statements).

This report on Form 10-K/A has been signed as of a current date and all certifications of the Company's Chief Executive/Financial Officer are given as of a current date. Except as discussed above and as further described in Notes 2, 3, 4, 7 and 8 to the audited consolidated financial statement, the Company has not modified, or updated disclosures presented in this Amendment. Accordingly, the Amendment does not reflect events occurring after the Original Form 10-K or modify or update those disclosures affected by subsequent events. Information not affected by the restatement is unchanged and reflects disclosures made at the time of the filing of the Original Form 10-K.

## **ITEM 7. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS (RESTATED)**

The following discussion and analysis of our financial condition and results of operations should be read in conjunction with "Financial Statements and Supplementary Data" and our consolidated financial statements, related notes, and other financial information appearing in this Annual Report. In addition to historical consolidated financial information, the following discussion contains forward-looking statements that reflect our plans, estimates, and beliefs that involve significant risks and uncertainties. Our actual results could differ materially from those discussed in the forward-looking statements. Factors that could cause or contribute to these differences include those discussed below and elsewhere in this Annual Report, particularly in "Risk Factors" and "Forward-Looking Statements."

### **Company Goals and Objectives**

Mineral Mountain currently has leases and staked claims at two properties, the Iditarod Gold Project in Flat, Alaska and Lewiston, in Fremont County, Wyoming near the South Pass. Flat is Alaska's third largest placer gold district. Mineral Mountain, through its wholly owned subsidiary, Nomadic Gold Mines, Inc., has leases on thirty claim blocks and has separately staked thirty-six claims adjacent thereto. All of the property is on State of Alaska land.

Mineral Mountain also has two leases through its wholly owned subsidiary, Lander Gold Mines, Inc., near Lewiston, Wyoming. It has leases on twenty-two claim blocks (six patented and sixteen unpatented) and we are staking additional claims adjacent to or nearby the leased claims. Aside from the six patented claims, the remainder of the claims is on land managed by the Bureau of Land Management. The leased claims are within close proximity to a permitted mill available for processing on a per ton basis.

The Company's long-term goals are: (i) to develop both properties; (ii) to position the Company for a possible acquisition by a major mining company; and (iii) to pursue other business opportunities, both related and unrelated to our existing mining activities with the view of generating cash flow from operations, which our existing mining activities have not accomplished. The short-term goal is to complete raising funds privately for the immediate development of the Hidden Hand Mine, one of the patented claim blocks the Company leases on the Wyoming property, and to increase the number of claims under its control. We estimate that the budget for doing so is \$1,804,000; \$1,573,000 of that would be for development costs and \$231,000 of that would be for operating costs. To the extent commercial mineralization is located and exploited, any resulting profits would then be invested in the development of the Iditarod Gold Project. The two year operational budget for that Project is expected to amount to \$2,970,000.



## Overview (Restated)

Mineral Mountain is an early stage mineral exploration company. Our primary expenditures at this stage consist of payment of various governmental fees to maintain the priority of our unpatented mining claims, payment of our debt service, payment of exploration services, payment of accounting and legal fees, and general office expenses.

Mineral Mountain's losses for the years ended September 30, 2018 and September 30, 2017 were \$463,335 and \$154,028, respectively. Mineral Mountain's loss for fiscal year 2018 is due primarily to operating expenses in four categories: general and administrative expenses of \$193,017; legal and professional fees of \$74,662; officers' fees of \$140,742 and exploration expense of \$47,262. Mineral Mountain's loss for fiscal year 2017 is due primarily to operating expenses in three categories: general and administrative expenses of \$51,058; legal and professional fees of \$40,000; and exploration expenses of \$60,846.

Mineral Mountain's primary, near term business objective is to raise sufficient capital to retain Mineral Mountain's current mineral properties, to explore them and acquire additional projects, and to pay general and administrative expenses. Mineral Mountain had budgeted approximately \$300,000 for the year ending 2018 to cover Mineral Mountain's accounting and legal fees and general and administrative expenses. Mineral Mountain also estimates that approximately \$500,000 (including lease and claim payments and contractually required work commitments) will be required to fund our operations for the next 12 months assuming minimal exploration activities and excluding the cost of acquisitions.

Mineral Mountain has substantial operational commitments to fund in order to maintain Mineral Mountain's land holdings. This includes work commitments and lease payment obligations of \$5,240,000 over the course of eight years to maintain the Lease Agreement and Option to Purchase for the State of Alaska claims previously described in this document.

During the years ended September 30, 2017 and September 30, 2018, our principal sources of liquidity included cash received from related party notes payable and sales of our common stock. We intend to use new capital in the form of new equity or debt to further advance objectives. Net cash used by operating activities totaled \$283,411 and \$104,904 for the years ending September 30, 2018 and 2017, respectively. The change between 2018 and 2017 is primarily attributed to the increase in non-cash issuances of common stock for services, warrants issued and for directors' fees in 2018 as compared to 2017. Net cash provided by financing activities totaled \$280,300 and \$69,000 for the years ending September 30, 2018 and 2017, respectively. The change between 2018 and 2017 is primarily attributed to the increase in issuances of common stock for cash in 2018 as compared to 2017. The cash decreased to \$1,900 at September 30, 2018 from \$5,011 at September 30, 2017.



Beginning in January, 2015 and through September 30, 2017, Mineral Mountain borrowed funds principally from John Ryan and his affiliates (the "Ryan Group") to fund the minimum activities of Mineral Mountain. As of September 30, 2018, we have debts owed of approximately:

- \$9,660.00 to John J Ryan, the son of Mineral Mountain's Vice President; and
- \$55,342.11 to Premium Exploration (USA), Inc., a Nevada corporation. Premium Exploration is a company of which Mr. Ryan is President and is also in the mineral exploration and development business.

In total, we borrowed \$65,000 from Mr. Ryan and entities or his affiliates of which \$57,000 in principal is outstanding. This amount bears interest at a rate between 5% and 10% per annum. Pursuant to the terms of the loan agreements, interest on the unpaid balance increased from 5% to 10% for the \$35,000 note on August 2, 2018 and interest increased 5% to 10% for the \$15,000 note on September 27, 2018. The outstanding principal and interest are due, upon demand of payment by the Ryan Group, on July 1, 2019. The outstanding principal will continue to earn 10% interest if demand for payment is not made on July 1, 2019 or in the event of default pursuant to the terms of the agreements.

Because Mineral Mountain did not anticipate earning revenues from mining operations in the foreseeable future, Mineral Mountain sought additional financing from the public or private debt or equity markets to continue to protect Mineral Mountain's properties and to continue exploring and acquiring additional projects. There can be no assurance that Premium Exploration, Mr. Ryan, or others will continue to advance funds to Mineral Mountain or that Mineral Mountain's efforts to obtain additional financing will be successful. Further, the transaction which is the subject of this Annual Report is the vehicle we anticipate will provide the necessary funding to Mineral Mountain.

As reflected in our accompanying financial statements, we have limited cash, negative working capital, no revenues and an accumulated deficit of \$3,026,479 and \$2,563,144 for the years ending September 30, 2018 and September 30, 2017, respectively. These factors indicate that we may be unable to continue in existence in the absence of receiving additional funding. In addition to our operating expenses which we anticipate to average approximately \$40,000 per month, management's plans for the next twelve months include approximately \$300,000 of cash expenditures for exploration activity on the Iditarod and Wyoming properties. We believe that we will generate sufficient financing from the Equity Purchase Agreement in order for the Company to continue to operate based on current expense projections. Nevertheless, we are unable to provide assurances that it will be successful in providing sufficient sources of capital. If we fail to raise the necessary funds to continue operations we might be required to significantly reduce the scope or completely cease our operations.

## **Dividend Policy**

We have never declared or paid, and do not anticipate declaring or paying, any cash dividends on any of our capital stock. We do not anticipate paying any dividends in the foreseeable future, and we currently intend to retain all available funds and any future earnings for use in the operation of our business and to finance the growth and development of our business. Future determinations as to the declaration and payment of dividends, if any, will be at the discretion of our board of directors and will depend on then-existing conditions, including our operating results, financial condition, contractual restrictions, capital requirements, business prospects and other factors our board of directors may deem relevant. Our loan agreements limit our ability to pay dividends or make other distributions or payments on account of our common stock, in each case subject to certain exceptions.

## **Off-Balance Sheet Arrangements**

The Company has not undertaken any off-balance sheet transactions or arrangements.

## **Recent Accounting Pronouncements (Restated)**

In June 2018, the FASB issued ASU No. 2018-07, Compensation-Stock Compensation, The amendments in this Update expand the scope of Topic 718 to include share based payment transactions for acquiring goods and services from nonemployees. An entity should apply the requirements of Topic 718 to nonemployee awards except for specific guidance on inputs to an option pricing model and the attribution of cost (that is, the period of time over which share-based payment awards vest and the pattern of cost recognition over that period). The amendments specify that Topic 718 applies to all share-based payment transactions in which a grantor acquires goods or services to be used or consumed in a grantor's own operations by issuing share-based payment awards. The amendments also clarify that Topic 718 does not apply to share-based payments used to effectively provide (1) financing to the issuer or (2) awards granted in conjunction with selling goods or services to customers as part of a contract accounted for under Topic 606, Revenue from Contracts with Customers. The ASU will be effective for annual periods beginning after December 15, 2018 and interim periods within that fiscal year, early adoption is permitted. We do not believe the adoption of ASU 2018-07 has materially impacted our consolidated financial statements.

In February 2016, the FASB issued ASU No. 2016-02, Leases, which establishes a comprehensive new lease accounting model. The new standard: (a) clarifies the definition of a lease; (b) requires a dual approach to lease classification similar to current lease classifications; and, (c) causes lessees to recognize leases on the balance sheet as a lease liability with a corresponding right-of-use asset for leases with a lease-term of more than twelve months. The standard became effective for calendar years beginning after December 15, 2018. The Company early adopted ASC 842, but we have recently determined the scope exception applied, resulting in the recognition that all lease payments

will be expensed as incurred and are included in mineral property expense.

In March 2016, The FASB issued ASU No. 2016-09, Compensation-Stock Compensation (Topic 718). This ASU was issued as part of the FASB's simplification initiative and affects all entities that issued share-based payment awards to their employees. This standard covers accounting for income taxes, forfeitures and statutory tax withholding requirements, as well as classification in the statement of cash flows. The ASU will be effective for annual periods ending after December 15, 2016 and interim periods beginning after December 15, 2016 with early adoption permitted. We do not believe the impact of adopting ASU 2016-09 has materially impacted our consolidated financial statements.

The Company has evaluated the authoritative guidance issued subsequent to September 30, 2018 and does not expect the adoption of these standards to have a material effect on its financial position or results of operations.

### **Limitations on Liability and Indemnification Matters**

We intend to amend our bylaws to contain provisions that limit the liability of our current and former directors for monetary damages to the fullest extent permitted by Idaho law. Any limitation of liability pursuant to Idaho law does not apply to liabilities arising under federal securities laws and does not affect the availability of equitable remedies such as injunctive relief or rescission.

Our amended bylaws will further authorize us to indemnify our directors, officers, employees, and other agents to the fullest extent permitted by Idaho law. We intend our amended bylaws also to provide that, on satisfaction of certain conditions, we will advance expenses incurred by a director or officer in advance of the final disposition of any action or proceeding, and permit us to secure insurance on behalf of any officer, director, employee, or other agent for any liability arising out of his or her actions in that capacity regardless of whether we would otherwise be permitted to indemnify him or her under the provisions of Idaho law. We expect to enter into agreements to indemnify our directors, executive officers, and other employees as determined by the board of directors. With certain exceptions, these agreements will provide for indemnification for related expenses including attorneys' fees, judgments, fines, and settlement amounts incurred by any of these individuals in any action or proceeding. We believe that these amended bylaw provisions and indemnification agreements are necessary to attract and retain qualified persons as directors and officers.

The intended limitation of liability and indemnification provisions in our amended bylaws may discourage stockholders from bringing a lawsuit against our directors for breach of their fiduciary duty. They may also reduce the likelihood of derivative litigation against our directors and officers, even though an action, if successful, might benefit us and other stockholders. Further, a stockholder's investment may be adversely affected to the extent that we pay the costs of settlement and damage awards against directors and officers as required by these indemnification provisions.

Insofar as indemnification for liabilities arising under the Securities Act may be permitted for directors, executive officers, or persons controlling us, we have been informed that, in the opinion of the SEC, such indemnification is against public policy as expressed in the Securities Act and is therefore unenforceable.

### **Correction of an Error**

In November 2018, information came to the attention of Company management that led it to investigate whether one of the Company's property and mineral leases, its Alaska Mineral Lease, qualified for early adoption of ASU No. 2016-02, resulting in the recognition of a right of use asset and lease liability in accordance with ASC 842, was the absolute best accounting practice or whether the scope exception applied and the payments should have been expensed as incurred in accordance with the scope exception of ASC 842. Company management concluded on February 14, 2019 and notified the Board that a portion of its financial statements should no longer be relied upon because of an error in such financial statements. Company management further concluded that the Company could properly early adopt ASC 842, but that we determined the scope exception applied and that it should account for the Alaska Mineral Lease payments as expenses as incurred pursuant. On February 15, 2019, the Company's independent registered public accounting firm, Fruci & Associates II, PLLC ("Fruci"), concurred with these conclusions and that the financial statements should be restated and amended to reflect this change.

The Company determined that it had made an error in how it implemented ASU No. 2016-02, Leases as it relates to the Alaska Mineral Lease and Option to Purchase. The ASU-842-10-15 scope exception states that the topic does not apply to "Leases to explore for or use minerals, oil, natural gas, and similar nonregenerative resources. This includes rights to explore for those natural resources and rights to use the land in which those natural resources are contained (that is, unless those rights of use include more than the right to explore for natural resources), but not equipment used to explore for the natural resources". The Company believed that there was an infrastructure asset present on the Company's leased property in the form of unpaved roads and an exclusive right to use that infrastructure pursuant to the terms of the Alaska Mineral Lease that met the requirement that the lease include more than the right to explore for natural resources. Company Management has since determined that this infrastructure asset may not meet that criteria, and as a result the Company has restated the accompanying financial statements to reflect this change (See Note 3 of the accompanying Financial Statements for a summary of the changes to the financial statements).

### **Recent Developments**

In the year since Mr. Karasik has taken over as CEO and Chairman, the Company has made significant strides forward. An advantageous lease was executed for the Gyorvary Property, the Company acquired through its wholly owned subsidiary additional claims at the Lewiston, Wyoming site and the lease for the Alaska Property was amended so as to reduce the financial burden on the Company, including reducing the Company's financial obligations as to the Iditarod Gold Project by \$160,000 for the 2018 calendar year. The Company is actively pursuing the staking of additional property adjacent to the Gyorvary Property. Significantly, the Company's financial obligations for calendar year 2018 have been substantially reduced from what they were in the audited period. The Company has also improved its position in part by raising, during Mr. Karasik's brief tenure, more than \$400,000 in an ongoing private offering, securing an equity line of credit through the Equity Purchase Agreement and getting the Company listed on the OTCQB exchange.

#### **ITEM 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA (RESTATED)**

The following table summarizes our consolidated financial data. We have derived the summary consolidated balance sheet data as of September 30, 2018 and consolidated statements of operations data for the year ended September 30, 2018 from our audited consolidated financial statements included elsewhere in this annual report. Our historical results are not necessarily indicative of our results in any future period. You should read the following summary consolidated financial data together with "Management's Discussion and Analysis of Financial Condition and Results of Operations" and our consolidated financial statements and the related notes included elsewhere in this Annual Report. The summary consolidated financial data in this section are not intended to replace our consolidated financial statements and the related notes and are qualified in their entirety by the consolidated financial statements and related notes included elsewhere in this Annual Report.

	Year Ended September 30, 2018	Year Ended September 30, 2017
<b>Consolidated Statements of Operations Data:</b>	<b>(Restated)</b>	<b>(Restated)</b>
Revenue	\$ -	\$ -
Costs and expenses:		
Cost of revenue	-	-
Exploration expense	47,262	60,846
Sales and marketing	-	-
General and administrative	193,016	51,058
Professional fees	74,662	40,000
Officers' fees	140,742	-
Total costs and expenses	455,682	151,904
Loss from operations	(455,682)	(151,904)
Interest income	-	-
Interest expense	(5,652)	(2,124)
Other income (expense), net	(2,000)	-
Loss before income taxes	(463,334)	(154,028)
Income tax benefit (expense)	-	-
Net loss	\$ (463,334)	\$ (154,028)
Net loss per share common stockholders:		
Basic and Diluted (1)	\$ (0.01)	\$ (0.00)
Weighted Average Number of Common Stock Shares Outstanding, Basic and Diluted	58,750,329	52,316,162

- (1) See Note 2 of the notes to our consolidated financial statements included elsewhere in this Annual Report for a description of how we compute basic and diluted net loss per share attributable to common stockholders.

	September 30, 2018	September 30, 2017
<b>Consolidated Balance Sheets Data:</b>	<b>(Restated)</b>	<b>(Restated)</b>
Cash, cash equivalents, and marketable securities	\$ 1,900	\$ 5,011
Working capital	(158,443)	(65,143)
Total assets	1,900	5,011
Total liabilities	160,343	70,154
Additional paid-in capital	2,752,600	2,444,186
Accumulated deficit	(3,026,479)	(2,563,145)

Total stockholders' equity	\$	158,443	\$	65,143
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**Report of Independent Registered Public Accounting Firm\***

To the Board of Directors and Shareholders of Mineral Mountain Mining and Milling Company

**Opinion on the Financial Statements**

We have audited the accompanying consolidated balance sheets of Mineral Mountain Mining and Milling Company (“the Company”) as of September 30, 2018 and 2017, and the related consolidated statements of operations, changes in stockholders’ deficit, and cash flows for the two years then ended, and the related notes (collectively referred to as the financial statements). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of September 30, 2018 and 2017, and the results of its operations and its cash flows for each of the two years ended September 30, 2018 and 2017, respectively, in conformity with accounting principles generally accepted in the United States of America.

**Consideration of the Company’s Ability to Continue as a Going Concern**

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 3 to the financial statements, the Company has an accumulated deficit and intends to fund operations through equity financing which may be insufficient to fund its capital expenditures. These factors raise substantial doubt about the Company’s ability to continue as a going concern. Management’s plans in regard to these matters are also described in Note 3. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

**Basis for Opinion**

These financial statements are the responsibility of the Company’s management. Our responsibility is to express an opinion on the Company’s financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (PCAOB) and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audits, we are required to obtain an understanding of internal control over financial reporting, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion.

Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion.

### **Emphasis of Matter**

As discussed in Note 3 to the financial statements, the financial statements have been reissued and revised to change the accounting for a mineral lease that was originally capitalized under the Company's early adoption of ASC 842. The Company subsequently determined the scope exception applied and all lease payment have been expensed as mineral property expense. Our opinion is not modified with respect to this matter.

Fruci & Associates II, PLLC

We have served as the Company's auditor since 2017.

Spokane, Washington

January 14, 2019, except as to the Restatement of Previously Issued Financial Statements as discussed in Note 3, which is as of February 28, 2019

\* (See Exhibit 8.1 for original Audit Report of Fruci & Associates II, PLLC).



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CONSOLIDATED BALANCE SHEETS (RESTATED)**

	<b>September 30 2018 (Restated)</b>	<b>September 30 2017 (Restated)</b>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 1,900	\$ 5,011
Total Current Assets	1,900	5,011
<b>TOTAL ASSETS</b>		
	\$ 1,900	\$ 5,011
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 21,084	\$ 10,804
Accrued interest	8,002	2,350
Deferred payroll	74,257	-
Notes payable – related party	57,000	57,000
Total Current Liabilities	160,343	70,154
<b>TOTAL LIABILITIES</b>		
	160,343	70,154
<b>COMMITMENTS AND CONTINGENCIES</b>		
	-	-
<b>STOCKHOLDERS' EQUITY</b>		
Preferred stock, \$.10 par value, 10,000,000 shares authorized, none issued and outstanding	-	-
Common stock, \$0.001 par value, 100,000,000 shares authorized; 60,436,162 and 53,816,162 shares issued and outstanding	60,436	53,816
Additional paid-in capital	2,752,600	2,444,186
Shares to be issued	55,000	-
Accumulated deficit	(3,026,479)	(2,563,145)
Total Stockholders' Deficit	(158,443)	(65,143)
<b>TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT</b>	<b>\$ 1,900</b>	<b>\$ 5,011</b>

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

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## MINERAL MOUNTAIN MINING AND MILLING COMPANY

## CONSOLIDATED STATEMENTS OF OPERATIONS (RESTATED)

	Year Ended September 30	
	2018	2017
	(Restated)	(Restated)
<b>REVENUES</b>	\$ -	\$ -
<b>OPERATING EXPENSES</b>		
Professional fees	74,662	40,000
General and administrative	193,017	51,058
Officers' fees	140,742	-
Mineral property expense	47,261	50,846
Mineral property option	-	10,000
<b>TOTAL OPERATING EXPENSES</b>	455,682	151,904
<b>LOSS FROM OPERATIONS</b>	(455,682)	(151,904)
<b>OTHER INCOME (EXPENSES)</b>		
Interest expense	(5,652)	(2,124)
Other Expense	(2,000)	-
<b>TOTAL OTHER INCOME (EXPENSES)</b>	(7,652)	(2,124)
<b>LOSS BEFORE TAXES</b>	(463,334)	(154,028)
<b>INCOME TAXES</b>	-	-
<b>NET LOSS</b>	\$ (463,334)	\$ (154,028)
<b>NET LOSS PER COMMON SHARE, BASIC AND DILUTED</b>	\$ (0.01)	\$ (0.00)
<b>WEIGHTED AVERAGE NUMBER OF COMMON STOCK SHARES OUTSTANDING, BASIC AND DILUTED</b>	58,750,329	52,316,162

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

Table of Contents**MINERAL MOUNTAIN MINING AND MILLING COMPANY  
CONSOLIDATED STATEMENT OF STOCKHOLDERS' EQUITY (RESTATED)**

	Common Stock		Additional	Accumulated	Shares to be	Total
	Shares	Amount	Paid-in Capital	Deficit	Issued	Stockholders' Equity
Balance, September 30, 2016	48,816,162	\$ 48,816	\$ 2,349,186	\$ (2,409,117)	\$ 40,000	\$ 28,885
Common stock issued for cash	3,000,000	3,000	50,333		(40,000)	13,333
Common stock issued for services	2,000,000	2,000	38,000			40,000
Warrants			6,667			6,667
Net loss for period ending September 30, 2017	-	-	-	(154,028)	-	(154,028)
Balance, September 30, 2017	53,816,162	\$ 53,816	\$ 2,444,186	\$ (2,563,145)	\$ -	\$ (65,143)
Common stock issued for cash	5,760,000	5,760	218,340		55,000	279,100
Common stock issued for services	300,000	300	45,200			45,500
Common stock issued for reimbursement of mineral claims	500,000	500	4,540			5,040
Warrants issued for directors' fees	-	-	39,194			39,194
Exercise of warrants	60,000	60	1,140			1,200
Net loss for period ending September 30, 2018	-	-	-	(463,334)	-	(463,334)
Balance , September 30, 2018	60,436,162	\$ 60,436	\$ 2,752,600	\$ (3,026,479)	\$ 55,000	\$ (158,443)

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

Table of Contents**MINERAL MOUNTAIN MINING AND MILLING COMPANY  
CONSOLIDATED STATEMENTS OF CASH FLOWS (RESTATED)**

	<b>Year Ended September 30,</b>	
	<b>2018</b>	<b>2017</b>
	<b>(Restated)</b>	<b>(Restated)</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Net income (loss)	\$ (463,334)	\$ (154,028)
Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities:		
Common stock issued for services	45,500	40,000
Common stock issued for reimbursement of mineral claim fees	5,040	-
Warrants issued for directors' fees	39,194	-
Changes in assets and liabilities:		
Increase (decrease) in accounts payable	10,283	7,000
Increase (decrease) in accrued interest	5,650	2,124
Decrease (increase) in deferred payroll	74,256	-
Net cash used by operating activities	(283,411)	(104,904)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>	-	-
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Proceeds from sale of common stock and warrants	279,100	20,000
Proceeds from note payable	-	50,000
Payment of note payable	-	(1,000)
Proceeds from conversion of warrants	1,200	
Net cash provided by financing activities	280,300	69,000
<b>INCREASE(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(3,111)</b>	<b>(35,904)</b>
<b>Cash, beginning of period</b>	<b>5,011</b>	<b>40,915</b>
<b>Cash, end of period</b>	<b>\$ 1,900</b>	<b>\$ 5,011</b>
<b>SUPPLEMENTAL CASH FLOW INFORMATION:</b>		
Interest paid	\$ -	\$ -
Income taxes paid	\$ -	\$ -

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



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**MINERAL MOUNTAIN MINING AND MILLING COMPANY**

**AND SUBSIDIARIES**

**Notes to Financial Statements (Restated)**

**NOTE 1 - ORGANIZATION AND DESCRIPTION OF BUSINESS**

Mineral Mountain Mining & Milling Company (“the Company”) was incorporated under the laws of the State of Idaho on August 4, 1932 as and is publicly held. The Company was incorporated for the purpose of mining and exploring for non-ferrous and precious metals, primarily silver, lead and copper. The Company has two wholly owned subsidiaries, Nomadic Gold Mines, Inc., an Alaska corporation, and Lander Gold Mines, Inc., a Wyoming corporation. The Company currently holds 66 claim blocks in Alaska, through its subsidiary, Nomadic Gold Mines, Inc.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (RESTATED)**

This summary of significant accounting policies of Mineral Mountain Mining & Milling Company and its two wholly owned subsidiaries is presented to assist in understanding the Company’s financial statements. The financial statements and notes are representations of the Company’s management, which is responsible for their integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States and have been consistently applied in the preparation of the financial statements.

Basis of Presentation

The consolidated financial statements incorporate the accounts of Mineral Mountain Mining & Milling Company and its wholly owned subsidiaries. subsidiaries. adic Gold Mines, Inc. ough its sibuld All significant inter-company balances and transactions have been eliminated in consolidation. The accounts have been prepared in accordance with U.S. generally accepted accounting principles (“U.S. GAAP”).

Accounting Method

The Company's financial statements are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

### Earnings (Losses) Per Share

Basic earnings per share are computed by dividing net income (loss) by the weighted-average number of common shares outstanding during the year. Fully-diluted earnings per share is computed by dividing net income (loss) by the sum of the weighted-average number of common shares outstanding and the additional common shares that would have been outstanding if potential common shares had been issued. Potential common shares are not included in the computation of fully diluted earnings per share if their effect is anti-dilutive.

### Cash Equivalents

The Company considers cash, certificates of deposit, and debt instruments with a maturity of three months or less when purchased to be cash equivalents.

### Estimates

The preparation of financial statements in accordance with generally accepted accounting principles in the United States of America requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities known to exist as of the date the financial statements are published, and the reported amounts of revenues and expenses during the reporting period. Uncertainties with respect to such estimates and assumptions are inherent in the preparation of the Company's financial statements; accordingly, it is possible that the actual results could differ from these estimates and assumptions and could have a material effect on the reported amounts of the Company's financial position and results of operations.

### Fair Value of Financial Instruments

The Company's financial instruments as defined by ASC 825-10-50, include cash, receivables, accounts payable and accrued expenses. All instruments are accounted for on a historical cost basis, which, due to the short maturity of these financial instruments, approximates fair value at September 30, 2018 and 2017.



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The standards under ASC 820 defines fair value, establishes a framework for measuring fair value in accordance with generally accepted accounting principles, and expands disclosures about fair value measurements. FASB ASC 820 establishes a three-tier fair value hierarchy which prioritizes the inputs used in measuring fair value as follows:

Level 1. Observable inputs such as quoted prices in active markets;

Level 2. Inputs, other than the quoted prices in active markets, that are observable either directly or indirectly; and

Level 3. Unobservable inputs in which there is little or no market data, which require the reporting entity to develop its own assumptions.

The Company did not have any assets or liabilities measured at fair value at September 30, 2018 and 2017.

### Going Concern

As shown in the accompanying financial statements, the Company has incurred cumulative operating losses since inception. As of September 30, 2018, the Company has limited financial resources with which to achieve its objectives and attain profitability and positive cash flows from operations. As shown in the accompanying balance sheets and statements of operations, the Company has an accumulated deficit of \$3,026,479. The Company's working capital deficit is \$158,443.

Achievement of the Company's objectives will depend on its ability to obtain additional financing, to generate revenue from current and planned business operations, and to effectively operating and capital costs.

The Company plans to fund its future operations by potential sales of its common stock or by issuing debt securities. However, there is no assurance that the Company will be able to achieve these objectives, therefore substantial doubt about its ability to continue as a going concern exists.

### Provision for Taxes

Income taxes are provided based upon the liability method of accounting pursuant to ASC 740-10-25 *Income Taxes – Recognition*. Under the approach, deferred income taxes are recorded to reflect the tax consequences in future years of differences between the tax basis of assets and liabilities and their financial reporting amounts at each year-end. A valuation allowance is recorded against deferred tax assets if management does not believe the Company has met the “more likely than not” standard imposed by ASC 740-10-25-5 to allow recognition of such an asset. See Note 7.

### New Accounting Pronouncements

In June 2018, the FASB issued ASU No. 2018-07, Compensation-Stock Compensation, The amendments in this Update expand the scope of Topic 718 to include share based payment transactions for acquiring goods and services from nonemployees. An entity should apply the requirements of Topic 718 to nonemployee awards except for specific guidance on inputs to an option pricing model and the attribution of cost (that is, the period of time over which share-based payment awards vest and the pattern of cost recognition over that period). The amendments specify that Topic 718 applies to all share-based payment transactions in which a grantor acquires goods or services to be used or consumed in a grantor’s own operations by issuing share-based payment awards. The amendments also clarify that Topic 718 does not apply to share-based payments used to effectively provide (1) financing to the issuer or (2) awards granted in conjunction with selling goods or services to customers as part of a contract accounted for under Topic 606, Revenue from Contracts with Customers. The ASU will be effective for annual periods beginning after December 15, 2018 and interim periods within that fiscal year, early adoption is permitted. We do not believe the adoption of ASU 2018-07 has materially impacted our consolidated financial statements.

In March 2016, The FASB issued ASU No. 2016-09, Compensation-Stock Compensation (Topic 718). This ASU was issued as part of the FASB’s simplification initiative and affects all entities that issued share-based payment awards to their employees. This standard covers accounting for income taxes, forfeitures and statutory tax withholding requirements, as well as classification in the statement of cash flows. The ASU will be effective for annual periods ending after December 15, 2016 and interim periods beginning after December 15, 2016 with early adoption permitted. We believe the adoption of ASU 2016-09 has not materially impacted our consolidated financial statements.

In February 2016, the FASB issued ASU No. 2016-02, Leases, which establishes a comprehensive new lease accounting model. The new standard: (a) clarifies the definition of a lease; (b) requires a dual approach to lease classification similar to current lease classifications; and, (c) causes lessees to recognize leases on the balance sheet as a lease liability with a corresponding right-of-use asset for leases with a lease-term of more than twelve months. The standard became effective for calendar years beginning after December 15, 2018. The Company early adopted ASC 842, but we have determined the scope exception applied, resulting in the recognition that all lease payments will be expensed as incurred and are included in mineral property expense.

The Company has evaluated the authoritative guidance issued subsequent to September 30, 2018 and does not expect the adoption of these standards to have a material effect on its financial position or results of operations.



Table of Contents**NOTE 3 – RESTATEMENT OF FINANCIAL STATEMENTS**

In November 2018, information came to the attention of Company management that led it to investigate whether one of the Company’s property and mineral leases, its Alaska Mineral Lease, qualified for early adoption of ASU No. 2016-02, resulting in the recognition of a right of use asset and lease liability in accordance with ASC 842, was the absolute best accounting practice or whether the scope exception applied and the lease payments should have been expensed as incurred in accordance with the scope exception of ASC 842. Company management concluded on February 14, 2019 and notified the Board that a portion of its financial statements should no longer be relied upon because of an error in such financial statements. Company management further concluded that the Company could properly early adopt ASC 842, but that we determined the scope exception applied and that it should account for the Alaska Mineral Lease payments as expenses as incurred pursuant the scope exception of ASC 842. On February 15, 2019, the Company’s independent registered public accounting firm, Fruci & Associates II, PLLC (“Fruci”), concurred with these conclusions and that the financial statements, including the fiscal years ended September 30, 2017 and September 30, 2018, should be restated and amended to reflect this change.

The Company determined that it had made an error in how it implemented ASU No. 2016-02, Leases as it relates to the Alaska Mineral Lease and Option to Purchase. The ASU-842-10-15 scope exception states that the topic does not apply to “Leases to explore for or use minerals, oil, natural gas, and similar nonregenerative resources. This includes rights to explore for those natural resources and rights to use the land in which those natural resources are contained (that is, unless those rights of use include more than the right to explore for natural resources), but not equipment used to explore for the natural resources”. The Company believed that there was an infrastructure asset present on the Company’s leased property in the form of unpaved roads and an exclusive right to use that infrastructure pursuant to the terms of the Alaska Mineral Lease that met the requirement that the lease include more than the right to explore for natural resources. Company Management has since determined that this infrastructure asset may not meet that criteria, and as a result the Company has restated the accompanying financial statements to reflect this change.

The cumulative effect of the change on retained earnings at October 1, 2016 was an increase of \$331,332.

The effects of the error correction are as follows:

<b>Consolidated Balance Sheets As of September 30, 2018</b>	<b>Originally Reported</b>	<b>Restatement Adjustment</b>	<b>As Restated</b>
Investment in mineral lease	\$ 336,000	\$ (336,000)	\$ -
Mineral lease, net	\$ 101,498	\$ (101,498)	\$ -
Long term mineral lease liability	\$ 216,817	\$ (216,817)	\$ -
Accumulated deficit	\$ (2,805,798)	\$ (220,681)	\$ (3,026,479)

Earnings per share	\$	-	\$	-	\$	-
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<b>Consolidated Balance Sheets</b>	<b>Originally Reported</b>	<b>Restatement Adjustment</b>	<b>As Restated</b>
<b>As of September 30, 2017</b>			
Investment in mineral lease	\$ 336,000	\$ (336,000)	\$ -
Mineral lease, net	\$ 101,498	\$ (101,498)	\$ -
Accrued lease payments	\$ 20,000	\$ (20,000)	\$ -
Long term mineral lease liability	\$ 212,318	\$ (212,318)	\$ -
Accumulated deficit	\$ (2,282,645)	\$ (280,500)	\$ (2,563,145)
Earnings per share	\$ -	\$ -	\$ -

<b>Consolidated Statements of Operations For the year ended September 30, 2018</b>	<b>Originally Reported</b>	<b>Restatement Adjustment</b>	<b>As Restated</b>
Mineral Property Expense	\$ 79,321	\$ (59,819)	\$ 19,502
Total operating expenses	\$ 515,501	\$ (59,819)	\$ 455,682



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<b>Consolidated Statements of Operations For the year ended September 30, 2017</b>	<b>Originally Reported</b>	<b>Restatement Adjustment</b>	<b>As Restated</b>
Mineral Property Expense	\$ 101,679	\$ (41,860)	\$ 50,846
Total operating expenses	\$ 202,737	\$ (50,833)	\$ 151,904

<b>Consolidated Statements of Cash Flows For the year ended September 30, 2018</b>	<b>Originally Reported</b>	<b>Restatement Adjustment</b>	<b>As Restated</b>
Amortization of mineral lease	\$ 50,833	\$ (50,833)	\$ -

A discussion of the Company's improvements in its disclosure controls and procedures is contained in Item 9A, the "Controls and Procedures" section of this Annual Report.

**NOTE 4 – MINING CLAIMS AND LAND (RESTATED)**Alaska Mineral Lease and Option to Purchase

On April 5, 2016, the Company signed a Lease Agreement with Option to Purchase thirty contiguous mining claims known as the Caribou Mining Claims consisting of 4,800 acres in the State of Alaska. The agreement consists of two parts, an Option to Purchase and until such time as the Option to Purchase is exercised, the Agreement is considered a lease. This was a related party transaction.

*Option to Purchase*

The Option to Purchase may be exercised without pre-payment penalty at any time prior to the ninth anniversary of the effective date of the agreement which would be April 5, 2025 by remitting \$5,000,000. In order to maintain the Option to Purchase the Company must make expenditures for work on the property as follows:

<b>Work Expenditure Commitments</b>	
<b>Due Before</b>	<b>Amount</b>
December 1, 2019	\$ 150,000

December 1, 2020	250,000
December 1, 2021	500,000
December 1, 2022	1,000,000
December 1, 2023	1,000,000
December 1, 2024	1,000,000
<b>Total</b>	<b>\$ 3,900,000</b>

*Lease*

In order to maintain the Option to Purchase the Company shall make the following lease payments.

<b>Date Due</b>	<b>Lease Payment Obligations</b>	<b>Amount</b>
April 5, 2016		\$ 20,000
April 5, 2016		5,000
April 5, 2019		10,000
April 5, 2020		20,000
April 5, 2021		40,000
April 5, 2022		70,000
April 5, 2023		100,000
<b>Total</b>		<b>\$ 265,000</b>
Paid during year ended September 30, 2016		25,000
Balance at September 30, 2016		\$ 240,000
Paid during year ended September 30, 2017		0
Balance at September 30, 2017		\$ 240,000
Paid during year ended September 30, 2018		0
Balance at September 30, 2018		\$ 240,000

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There was additional consideration of 11,200,000 shares of common stock valued at \$336,000 recorded as mineral property expense.

In addition, under the agreement a royalty equal to two percent (2%) of the net smelter returns derived by the Company shall be payable, without regard to whether the Option to Purchase has been exercised. No royalties have been incurred as of September 30, 2018 or 2017.

On August 17, 2018, the Company agreed to an amendment to Lease Agreement with Option to Purchase, with effect on April 18, 2016, for the Caribou Mining Claims modifying the payment schedules for the lease payments and option to purchase to accommodate the Company's efforts to secure additional capital investment for the Caribou Mining Claims resulting in significant savings and flexibility to the Company.

Lewis Mineral Lease and Option to Purchase

On December 18, 2017, the Company signed a Lease Agreement with Option to Purchase sixteen unpatented mining claims known as the Lewiston Claims and three patented mining claims known as the Hidden Hand, Morris and Casselton Claims, located in the State of Wyoming. The agreement consists of two parts, an option to purchase and until such time as the Option to Purchase is exercised, the Agreement is considered a lease. *Option to Purchase*

The Option to Purchase may be exercised without pre-payment penalty at any time prior to the seventh anniversary of the effective date of the agreement which would be December 18, 2024 by remitting \$1,000,000. In order to maintain the Option to Purchase the Company must make six annual payments all of which will be credited to the purchase price beginning on December 18, 2018 and continuing until December 18, 2023.

*Lease*

In order to maintain the Option to Purchase the Company shall make the following lease payments.

<b>Lease Payment Obligations</b>	
<b>Date Due</b>	<b>Amount</b>
June 18, 2018	\$ 20,000

December 18, 2018	30,000
December 18, 2019	30,000
December 18, 2020	30,000
December 18, 2021	30,000
December 18, 2022	30,000
December 18, 2023	30,000
<b>Total</b>	<b>\$ 200,000</b>

There was additional consideration of 500,000 warrants to purchase shares of common stock value.

In addition, under the agreement a royalty equal to three percent (3%) of the net smelter returns derived by the Company shall be payable, without regard to whether the Option to Purchase has been exercised. No royalties have been incurred as of September 30, 2018.

The parties to the lease amended the payment schedule to defer \$7,500 in lease payments indefinitely.

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Helen G Mineral Lease

On March 8, 2018, the Company signed a Lease Agreement for three patented mining claims known as the Helen G. (a/k/a Allen G), Mill and Star Lode Claims, located in the State of Wyoming.

Under the agreement a royalty shall be paid as follows:

- *Ιφ της μοντηλης αφεραγε περ τροψ ουνχε οφ γολδ ισ οπερ Ξ1,500 της ροψαλτυ σηαλλ βε 3.5% οφ νετ σμελτερ ρετυρνσ.*

No royalties have been incurred as of September 30, 2018.

*Lease*

In order to maintain its lease the Company shall make a \$2,500 advance royalty payments at execution of the agreement and on each yearly anniversary for as long as the agreement is in effect. These advance royalty payments will be credited to the production royalty payments owed above. The failure of the Company to timely tender the advance royalty payment may terminate this lease.

**NOTE 5 – COMMON STOCK**

Upon formation the authorized capital of the Company was 2,000,000 shares of common stock with a par value of \$.05, in 1953 the Company increased the authorized capital to 3,000,000 shares of common stock, in 1985 the authorized capital was again increased to 10,000,000 shares of common stock, and in 2014 the Company increased the authorized capital to 100,000,000 shares of common stock with a par value of \$.001 and created 10,000,000 shares of preferred stock with a par value of \$.10. All amounts in the foregoing financials reflect this change.

During the year ended September 30, 2017, the Company issued 3,000,000 shares of common stock and 1,000,000 warrants for cash of \$60,000; \$40,000 of this was received during the year ended September 30, 2016; and 2,000,000

shares of common stock for services valued at \$40,000.

The 1,000,000 warrants were issued for cash at an exercise price of \$0.05 and a term of five years. The fair value of the warrants was estimated using the Black Scholes Option Price Calculation. The following assumptions were made to value the warrants on the date of issuance: strike price of \$0.05, risk free interest rate of 1.84%, expected life of five years, and expected volatility of 736.39% with no dividends expected to be issued. The fair value of the warrants totaled \$6,667 at the issuance date and this amount was recorded as equity.

During the year ended September 30, 2018, the Company issued 5,760,000 shares of common stock for cash of \$224,100; 1,275,000 shares of common stock for cash of \$55,000 that were unissued as of September 30, 2018; 300,000 shares of common stock for services valued at \$45,500; and 500,000 shares of common stock for reimbursement of mineral claim fees. Additionally, 280,000 warrants were issued for directors fees at an exercise price of \$0.02 and a term of two years. The fair value of the warrants was estimated using the Black Scholes Option Price Calculation. The following assumptions were made to value the warrants on the date of issuance: strike price of \$0.02, risk free interest rate of 1.99%, expected life of two years, and expected volatility of 495.28%. The fair value of the warrants totaled \$39,194 at the issuance date and this amount was recorded as equity. Also during the period 60,000 options were exercised at a price of \$.02 for cash in the amount of \$1200.00

The following warrants were outstanding at September 30, 2018:

<b>Warrants</b>			
	<b>Issued and</b>	<b>Exercise</b>	<b>Expiration</b>
<b>Warrant Type</b>	<b>Unexercised</b>	<b>Price</b>	<b>Date</b>
Warrants	1,000,000	\$ 0.05	December 2021
Warrants	500,000	\$ 0.10	December 2021
Warrants	220,000	\$ 0.02	January 2020

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**NOTE 6 – RELATED PARTY TRANSACTIONS**

During the year ended September 30, 2016 the Company issued a note payable to a family member of an officer in the amount of \$15,000. \$3,000 was converted to 300,000 shares of common stock and \$5,000 was repaid in cash. The note bears interest at a rate of 10% beginning on July 24, 2016 and, in the event of demand for payment, a default interest rate of 15% applies. The balance of principal and interest at December 31, 2018 was \$9,967.

Also during the year ended September 30, 2016, the Company through its wholly owned subsidiary, Nomadic Gold Mines, Inc, entered into a lease agreement with option to purchase with Ben Porterfield, a related party. See Note 3.

During the year ended September 30, 2017 the Company issued two notes payable to Premium Exploration Mining in the amount of \$35,000 and \$15,000 each having an interest rate of 5%, the balance of principal and interest at December 31, 2018 and September 30, 2018 was \$57,127 and \$55,342, respectively, the companies had directors in common until October 31, 2018.

A family member of an officer provides investor relations consulting services and other administrative functions to the Company, during the period ended September 30, 2018, \$44,400 was paid in cash for consulting; during the period ended September 30, 2017, \$13,950 was paid in cash and \$3,000 in common stock for consulting; during the period ended September 30, 2016, \$7,000 was paid in cash; \$10,000 was paid in cash for consulting; during the period ended December 31, 2017, \$4,500 was paid in cash.

**NOTE 7 – INCOME TAXES (RESTATED)**

Topic 740 in the Accounting Standards Codification (ASC 740) prescribes recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. ASC 740 also provides guidance on de-recognition, classification, interest and penalties, accounting in interim periods, disclosure and transition. At September 30, 2018 the Company had taken no tax positions that would require disclosure under ASC 740.

The Company files income tax returns in the U.S. federal jurisdiction and the State of Idaho. The Company is currently in arrears in filing their federal and state tax returns, both jurisdictions statute of limitations of three years does not begin until the tax returns are filed.

Deferred income taxes reflect the net tax effects of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amount used for income tax purposes.

Significant components of the deferred tax assets at an anticipated tax rate of 34% for the period ended September 30, 2017 and 21% for the period ended September 30, 2018 are as follows:

	<b>September 30,</b>	<b>September 30,</b>
	<b>2018</b>	<b>2017</b>
Net operating loss carryforwards	3,025,479	2,563,145
Deferred tax asset	968,769	871,469
Valuation allowance for deferred asset	(968,769)	(871,469)
Net deferred tax asset	-	-

At September 30, 2018 and September 30, 2017, the Company has net operating loss carryforwards of approximately \$3,025,000 and \$2,563,000 which will begin to expire in the year 2031. The change in the allowance account from September 30, 2017 to September 30, 2018 was \$97,300.

On December 22, 2017 H.R. 1, originally known as the Tax Cuts and Jobs Act, (the “Tax Act”) was enacted. Among the significant changes to the U.S. Internal Revenue Code, the Tax Act lowered the U.S. federal corporate income tax rate (“Federal Tax Rate”) from 35% to 21% effective January 1, 2018. The Company will compute its income tax expense for the December 31, 2017 fiscal year using a Federal Tax Rate of 21%. The remeasurement of the deferred tax assets resulted in a \$60,234 reduction in tax assets to \$968,769 from an estimate of \$1,029,003 that the assets would have been using a 35% effective tax rate.



Table of Contents**NOTE 8 – SUBSEQUENT EVENTS (RESTATED)**

The Company entered into an Equity Purchase Agreement, dated as of October 1, 2018 (the “Equity Purchase Agreement”), by and between the Company and Crown Bridge Partners, LLC (the “Crown Bridge”) pursuant to which the Company has agreed to issue to Crown Bridge shares of the Company's Common Stock, \$0.001 par value (the “Common Stock”), in an amount up to Five Million Dollars (\$5,000,000.00) (the “Shares”), in accordance with the terms of the Equity Purchase Agreement. In connection with the transactions contemplated by the Equity Purchase Agreement, the Company is required to register with the SEC the following shares of Common Stock: (1) 8,000,000 Put Shares to be issued to the Investors upon purchase from the Company by the Investors from time to time pursuant to the terms and conditions of the Equity Purchase Agreement; (2) 1,428,571 shares of Common Stock to be issued by the Company to the Investors as a commitment fee pursuant to the Equity Purchase Agreement; and (3) the Company also has entered into a Registration Rights Agreement, of even date with the Equity Purchase Agreement with the Investors (the “Registration Rights Agreement”) pursuant to which the Company agreed, among other things, to register the Put Shares under the Securities Act of 1933, as amended (the “Securities Act”) relating to the resale of the Put Shares.

The Company intends to use the proceeds of the revolving credit line for general corporate purposes, which may include (i) acquisitions, (ii) refinancing or repayment of indebtedness, (iii) capital expenditures and working capital, (iv) investing in equipment and property development (which may include funding associated with exploration), and (v) pursuing other business opportunities both related and unrelated to our existing mining activities.

On or about November 27, 2018, the Company issued a convertible promissory note with Power Up Lending Group Ltd. (“Power Up”) for the principal sum of \$63,000.00, together with interest, with a maturity date of November 27, 2019. The Company agreed to pay interest on the unpaid principal balance at the rate of 12% per annum from the date thereof until the same becomes due and payable, whether at maturity or upon acceleration or by prepayment. Power Up has the right at any time during the period beginning 180 days following the date of the Note to convert all or any part of the outstanding and unpaid principal amount of the Note into fully paid and non-assessable shares of Common Stock. The conversion price shall be equal to the Variable Conversion Price, which is 58% multiplied by the Market Price (representing a discount rate of 42%), in which Market Price is the average of the lowest two (2) Trading Prices for the Company’s Common Stock during the preceding 15 trading day period prior to the Conversion Date.

By Board resolution, the following shares were issued from October 1, 2018 through March 4, 2019 for director, officer and/or consultant services rendered as follows:

<b>Date of Issue</b>	<b>Recipient Name</b>	<b>Aggregate Price Per</b>	<b>Approximate</b>	<b>Shares</b>
			<b>Issued</b>	

		Share	Value of Services	Received by  Registrant
11/08/2018	Peter Papasavas – legal services	\$0.25	\$50,000	200,000
11/08/2018	Michael Miller - director	\$0.20	\$8,000	40,000
11/08/2018	Ulises de la Garza - director	\$0.20	\$6,000	30,000
11/08/2018	Felix Keller - director	\$0.20	\$8,000	40,000
11/27/2018	Sheldon Karasik	\$0.02	\$80,000	4,000,000
1/31/2019	Peter Papasavas – legal services	\$0.10	\$100,000	1,000,000
<b>TOTAL</b>			<b>\$252,000</b>	<b>5,310,000</b>

There were sales of equity securities by the Company after the year ended September 30, 2018 as identified below. The sales were completed pursuant to a Form D offering filed on or about February 25, 2018. By Board resolution, the following shares were issued and sold from October 1, 2018 through February 28, 2019 for a price of up to \$0.05 per share, to each of the following:

Date of Sale	Recipient Name	Aggregate Offering Price	Consideration Received by Registrant	Shares Issued
10/1/2018	Francia Gomez	common at .05 per share	\$20,000	400,000
10/22/2018	Stillmont Advisors	common at .04 per share	\$25,000	625,000
10/22/2018	Jonathan Ogle	common at .05 per share	\$20,000	400,000
11/08/2018	Jeffery Ogle	common at .05 per share	\$20,000	400,000
11/21/2018	Encore Tix	common at .04 per share	\$10,000	250,000
11/27/2018	Ray Kohn	common at .05 per share	\$1,000	20,000
11/27/2018	Stillmont Advisors	common at .04 per share	\$25,000	625,000
<b>TOTAL</b>			<b>\$121,000</b>	<b>2,720,000</b>

The Company filed and claimed an exemption from registration for the issuances described above pursuant to Section 4(a)(2) and/or Rule 506 of Regulation D of the Securities Act, since the foregoing issuances did not involve a public offering, the recipients were (a) “accredited investors”; and/or (b) had access to similar documentation and information as would be required in a Registration Statement under the Securities Act, the recipients acquired the securities for investment only and not with a view towards, or for resale in connection with, the public sale or distribution thereof. The securities were offered without any general solicitation by us or our representatives. No underwriters or agents were involved in the foregoing issuances and grant and we paid no underwriting discounts or commissions. The securities sold are subject to transfer restrictions, and the certificates evidencing the securities contain an appropriate

legend stating that such securities have not been registered under the Securities Act and may not be offered or sold absent registration or pursuant to an exemption there from. The securities were not registered under the Securities Act and such securities may not be offered or sold in the United States absent registration or an exemption from registration under the Securities Act and any applicable state securities laws.

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By Board of Directors resolution dated January 15, 2018, 280,000 warrants were issued for directors fees at an exercise price of \$0.02 and a term of two years. The fair value of the warrants was estimated using the Black Scholes Option Price Calculation. The following assumptions were made to value the warrants on the date of issuance: strike price of \$0.02, risk free interest rate of 1.99%, expected life of two years, and expected volatility of 495.28%. The fair value of the warrants totaled 39,194 at the issuance date and this amount was recorded as equity. During the second quarter period ending March 31, 2018 60,000 options were exercised at a price of \$.02 for cash in the amount of \$1,200.00 by Director Felix Keller.

Additionally, the Board of Directors resolution dated January 15, 2018 approved an annual salary of \$195,000 for the CEO and Chairman, Sheldon Karasik. Mr. Karasik's calendar 2018 salary is \$195,000 plus a \$50,000 bonus which was awarded on November 8, 2018. He was paid a total of \$111,516 during calendar year 2018. He also received 4 million shares in lieu of \$80,000 of unpaid salary. He has deferred \$3,485 in salary plus the \$50,000 bonus, thus totaling \$53,485 in deferred unpaid salary and bonus.

By Board of Directors resolution dated November 8, 2018, bonuses were awarded as follows: 40,000 shares to Director Felix Keller, 40,000 shares to Director Michael Miller, 30,000 shares to Director Ulises de la Garza and 200,000 shares to Peter Papasavas.

In 2016, former management of the Company negotiated a contract with M6 Limited, a stock promotion company, in which M6 would collectively receive an advanced payment of 4.3 million shares of Company common stock for certain promotional services. M6 itself received 2 million shares, an affiliated company, Maximum Harvest LLC, received 1.3 million shares and an affiliate of M6, Hahn M. Nguyen, received 1 million shares. In 2018, current management determined that it was not in the best interest of the Company to pursue the services and therefore terminated the contract with M6. The 4.3 million shares of common stock have been rescinded and, with the consent of M6, the process for the physical return of the shares is near completion.

Pursuant to a Board of Directors resolution dated November 8, 2018, the Board of Directors authorized the Company to investigate and negotiate a merger with Newco, two newly formed corporate entities with unrelated businesses. The investigation is continuing and negotiations for a proposed merger have not commenced.

Pursuant to a Board of Directors resolution dated December 13, 2018, the Company was authorized to renew the contract with Peter Papasavas of Papasavas Law Group, LLC to act as outside general counsel to provide legal services for a flat fee of one million shares issued upon an agreed upon date and the payment of a retainer in the amount of \$10,000 in January 2019, and an additional nine (9) monthly installments of \$5,000. In accordance with this retainer contract, on January 31, 2019, 1,000,000 shares of common stock were issued to Mr. Papasavas.

In November 2018, information came to the attention of Company management that led it to investigate whether one of the Company's property and mineral leases, its Alaska Mineral Lease, qualified for early adoption of ASU No. 2016-02, resulting in the recognition of a right of use asset and lease liability in accordance with ASC 842, was the absolute best accounting practice or whether the scope exception applied and the lease payments should have been expensed as incurred in accordance with the scope exception of ASC 842. Company management concluded on February 14, 2019 and notified the Board that a portion of its financial statements should no longer be relied upon because of an error in such financial statements. Company management further concluded that the Company could properly early adopt ASC 842, but that we determined the scope exception applied and that it should account for the Alaska Mineral Lease payments as expenses as incurred pursuant the scope exception of ASC 842. On February 15, 2019, the Company's independent registered public accounting firm, Fruci & Associates II, PLLC ("Fruci"), concurred with these conclusions and that the financial statements, including the fiscal years ended September 30, 2017 and September 30, 2018, should be restated and amended to reflect this change. See Note 2.

Mineral Mountain is actively evaluating additional properties for mineral exploitation, is securing additional claims at its existing properties and is seeking additional sources of capital to fund ongoing and prospective mineral development and exploitation operations. The Company further seeks to pursue new business opportunities unrelated to our existing activities using proceeds from the Equity Purchase Agreement, or from other sources, whether through debt or equity, of which there can be no assurance, and any such efforts will be with the view of hopefully generating cash flow from operations, which the Company's existing mining activities have not yet accomplished.

Management has evaluated subsequent events through the date these financial statements were available to be issued. Based on our evaluation no other material events have occurred that require disclosure.

## **ITEM 9A. CONTROLS AND PROCEDURES**

We are evaluating, developing and implementing “disclosure controls and procedures,” as such term is defined in Rule 13a-15(e) and 15d-15(f) under the Securities Exchange Act of 1934 (the “Exchange Act”), that are designed to ensure that information required to be disclosed in our Exchange Act reports is recorded, processed, summarized and reported within the time periods specified in the Securities and Exchange Commission rules and forms, and that such information is accumulated and communicated to our management, including our Chief Executive Officer/Chief Financial Officer, as appropriate, to allow timely decisions regarding required disclosure. We conduct an ongoing evaluation (the “Evaluation”), under the supervision and with the participation of our Chief Executive Officer (“CEO”) and/or Chief Financial Officer (“CFO”), of the effectiveness of the design and operation of our disclosure controls and procedures (“Disclosure Controls”). Based on this continuing Evaluation, our Chief Executive Officer has concluded that the Company’s disclosure controls and procedures were not effective because of the identification of a material weakness in our internal control over financial reporting which is identified below in Management’s Annual Report on Internal Control over Financial Reporting, which we view as an integral part of our disclosure controls and procedures.

### **Changes in Internal Control**

We have also evaluated our internal control over financial reporting, and certain changes are being implemented in our internal controls as of March 1, 2019, which is identified below in Management’s Annual Report on Internal Control over Financial Reporting. The recent decision to restate certain information in annual and quarterly financial statements covering the period beginning with the fiscal year ending September 30, 2018 through February 14, 2019 as a result of the accounting treatment of the Company’s Alaska Mineral Lease has highlighted the need to improve our internal controls and procedures, in particular the importance of improving time management and communications in the preparation of our periodic reports. As discussed below, the Company has taken and intends to take numerous steps to improve its periodic financial reporting and to continue to evaluate improvements it can make to any disclosure controls and procedure deficiencies.

### **Limitations on the Effectiveness of Controls**

Our management, including our CEO, does not expect that our Disclosure Controls and internal controls will prevent all errors and all fraud. A control system, no matter how well conceived and operated, can provide only reasonable, not absolute, assurance that the objectives of the control system are met. Further, the design of a control system must reflect the fact that there are resource constraints, and the benefits of controls must be considered relative to their costs. Because of the inherent limitations in all control systems, no evaluation of controls can provide absolute assurance that all control issues and instances of fraud, if any, within the Company have been detected. These inherent limitations include the realities that judgments in decision-making can be faulty, and that breakdowns can occur because of a simple error or mistake. Additionally, controls can be circumvented by the individual acts of some

persons, by collusion of two or more people, or by management or board override of the control.

The design of any system of controls also is based in part upon certain assumptions about the likelihood of future events, and there can be no assurance that any design will succeed in achieving its stated goals under all potential future conditions; over time, controls may become inadequate because of changes in conditions, or the degree of compliance with the policies or procedures may deteriorate. Because of the inherent limitations in a cost-effective control system, misstatements due to error or fraud may occur and not be detected.

### **CEO Certification**

Appearing immediately following the Signatures section of this report there are Certifications of the CEO. The Company currently has no CFO. The Certifications are required in accordance with Section 302 of the Sarbanes-Oxley Act of 2002 (the Section 302 Certifications). This Item of this report, which you are currently reading is the information concerning the Evaluation referred to in the Section 302 Certifications and this information should be read in conjunction with the Section 302 Certifications for a more complete understanding of the topics presented.

### **Management’s Annual Report on Internal Control over Financial Reporting**

Our management is responsible for establishing and maintaining adequate internal control over financial reporting, as defined in Rules 13a-15(f) and 15d-15(f) under the Exchange Act.

The management of the Company assessed the effectiveness of the Company’s internal control over financial reporting based on the criteria for effective internal control over financial reporting set forth by the Committee of Sponsoring Organizations of the Treadway Commission (“COSO-2013”) in Internal Control–Integrated Framework. Based on this assessment, management determined that, during the fiscal year ended September 30, 2018 and up to and including March 1, 2019, our internal controls and procedures require improvement due to deficiencies in the design or operation of the Company’s internal controls. Management identified the following areas of improvement in internal controls over financial reporting:

1. The Company did not have effective policies and procedures in place to provide adequate, independent oversight over financial reporting, timely preparation and review of accounting records, and there is a lack of segregation of duties. As the Company grows and operations increase, it is important for management to establish, document, and communicate consistent processes over financial reporting to ensure accuracy over financial data, to prevent and detect fraud, and to increase segregation of duties.

2. The Company did not have a written internal control procedural manual which outlines the duties and reporting requirements of the Directors and any staff to be hired in the future. Due to a lack of resources and personnel, the absence of documented policies does not make it possible to ensure both routine and non-routine financial information is recorded and reviewed in a timely manner and, particularly in the event the Company grows, does not meet the requirements of the SEC for good internal controls.

3. The Company should improve maintenance and access to a centralized location for current and historical business records, including the maintenance of both hard copies and digital records on a timely basis.

4. The Company should execute agreements for all employment and consulting services provided to include the scope of services provided, the effective period of the agreement and the consideration for services rendered.

5. The limited management personnel does not allow the Company to provide an appropriate level of oversight of the Company's financial reporting or internal control over financial reporting. This level of oversight would include the ability to challenge management's accounting for and reporting of transactions and reduce the risk of management override.

6. The need to improve time management and calendaring of financial payment and reporting procedures and to establish procedures for facilitating between management, outside counsel, the outside auditor and accounting staff.

7. The need to file periodic financial statements and reports using XBRL in addition to html forms.

8. A material weakness concerning the Company's accounting for mineral leases and the appropriate and consistent accounting treatment for such mineral leases.



During the most recent fiscal year and quarter, the Company adopted certain procedures to address areas of improvement in internal controls over financial reporting, including as follows:

1. Establishing mandatory communications procedures among those persons who are involved in financial reporting activities.
2. Establishing calendar procedures for repetitive payments and budgeting issues on a three year future cycle and routine updating of information input.
3. Establishing more effective and timely procedures for digitizing financial and contract documents and other company records, including increasing the frequency in which such records are digitized and communicated to internal accounting, and making improvements to hard copy record keeping and filing requirements.
4. Improving Company policies relating to travel and reimbursement records and requests.

The Company is further adopting certain procedures to address areas of improvement in internal controls over financial reporting from this point forward, including as follows:

1. Subscribing to and utilizing XBRL for its future periodic reporting requirements.
2. Improving its periodic financial reporting procedures by allowing additional time in which the information and supporting documents are accessible and available to those persons who are responsible for preparing, reviewing and certifying such reports, and further establishing improved procedures for discussing issues arising from such reports.
3. Establishing procedures for the execution of employment and services contracts and the digitizing of contract documents and other company records, and making improvements to hard copy record keeping and filing requirements.
4. Evaluating further cost effective measures to improve and enhance internal control procedures as the Company expands.

The Company and its management will endeavor to make further improvements to the above noted weaknesses in internal controls once it has adequate funds to do so. Management will continue to monitor and evaluate the effectiveness of the Company's internal controls and procedures and its internal controls over financial reporting on an ongoing basis and are committed to taking further action and implementing additional enhancements or improvements, as necessary and as funds allow.

## ITEM 15. EXHIBITS, FINANCIAL STATEMENT SCHEDULES

### (a)(1) Financial Statements

The consolidated financial statements and Report of Independent Registered Public Accounting Firm are listed in the “Index to Financial Statements and Schedules on page 8 and included on pages 9 through 22.

### (2) Financial Statement Schedules

All schedules for which provision is made in the applicable accounting regulations of the SEC are either not required under the related instructions, are not applicable (and therefore have been omitted), or the required disclosures are contained in the financial statements included herein.

### (3) Exhibits.

<b>Exhibit</b>	<b>Exhibit Type</b>
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**No.**

<u>8.1*</u>	<u>Audit Report of Fruci &amp; Associates II, PLLC</u>
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<u>31.1*</u>	<u>Certification of Principal Executive Officer (Section 302) of the Sarbanes-Oxley Act of 2002</u>
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<u>32.1*</u>	<u>Certification of Principal Executive Officer (Section 906) of the Sarbanes-Oxley Act of 2002</u>
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\* Filed herewith

**SIGNATURE**

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this Report to be signed on its behalf by the undersigned, thereunto duly authorized.

<b>Signature</b>	<b>Capacity</b>	<b>Date</b>
<i>/s/ Sheldon Karasik</i>	Chief Executive Officer, Chairman and Director (Principal Executive Officer,	March 6, 2019
Sheldon Karasik	Principal Financial Officer and Principal Accounting Officer)	

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

<b>Signature</b>	<b>Capacity</b>	<b>Date</b>
<i>/s/ Sheldon Karasik</i>	Chief Executive Officer, Chairman and Director (Principal Executive	March 6, 2019
Sheldon Karasik	Officer, Principal Financial/Accounting Officer)	

<b>Signature</b>	<b>Capacity</b>	<b>Date</b>
<i>/s/ Felix Keller</i>	Director	March 6, 2019
Felix Keller		

<b>Signature</b>	<b>Capacity</b>	<b>Date</b>
<i>/s/ Michael S. Miller</i>	Director	March 6, 2019
Michael S. Miller		