



Process to Move a Pink Sheet Stock to the OTC Bulletin Board

1) If Non-Reporting Company:

- a. Audit of Compliant
 - i. Obtain consolidated audit of the merged Pink Sheet Company for the past two years as well as reviewed financial statements within 135 days.
- b. File Form 10 or S-1 to become reporting company.
 - i. Include financial statements.
 - ii. Detailed description of business plan.
 - iii. Information regarding capital structure
 - iv. List of officers and directors.

2) Once it is a reporting company

- a. Retain market maker to file 15c211 with FINRA.

Regulatory Filing Process: Standard Comments

1) Comments Related to Past Business Practices:

- a. Securities related disciplinary history of any officer and director.
- b. A diagram that depicts how the company came to its current state.
- c. A detailed description of each step taken by the company since inception in furtherance of its stated objective.
- d. Current shareholder list generated by the transfer agent.
- e. Details surrounding the company's offering(s) including the Form D, the executed subscription agreements, and respective checks.
- f. How the free trading shares were issued.
- g. The identity of the individuals who are principals of the corporate shareholders.
- h. A statement indicating whether any person has control of the shares other than the person identified as the shareholder.
- i. A description of all relationships existing among the shareholders and the company.

2) Comments Related to Current Business Practices:

- a. The steps the company plans to take during the next year in furtherance of its business plan.
- b. Has the Company entered into any discussions concerning potential acquisition candidates?
- c. Is the Company working with any consultants or public relations firms?
- d. A list of all companies that have been submitted for quotation for which any principal of the company was an officer or director.
- e. Description of any future financing plans.
- f. In the event of a recent change of control, provide details related to how, when and from whom the control persons of the company gained control of the company.
- g. List any companies in which the officers & directors of the company are officers, directors, and principal shareholders.