UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington D.C. 20549

FORM 10-KSB

[X] ANNUAL REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXHANGE ACT OF 1934

For the Fiscal Year ended September 30, 2002

[ ] TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXHANGE ACT OF 1934 For the transition period from _____ to _____

Commission File Number:
333-85787

TRADING SOLUTIONS.COM, INC.
(Name of small business issuer as specified in its charter)

NEVADA	880425691
(State or other jurisdiction of incorporation or organization)	(I.R.S.Employer Identification Number)

2 RODEO COURT, TORONTO, ONTARIO CANADA M2M 4M3
(Address of principal executive offices)

416-512-2356
(Issuer's telephone number)

SECURITIES REGISTERED UNDER SECTION 12(B) OF THE EXCHANGE ACT:

Title of each class:	Name of each exchange on which registered:
NONE	NONE

SECURITIES REGISTERED UNDER SECTION 12(G) OF THE EXCHANGE ACT:

COMMON STOCK, $0.01 PAR VALUE

Check whether the issuer (1) has filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the preceding 12 months (or for such shorter period that the issuer was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes [X] No [ ]

On September 30, 2002 the aggregate market value of the voting stock of Trading Solutions.Com, Inc. held by non-affiliates of the registrant was approximately $51,053 based upon the average bid and asked prices of such common stock on said date as reported by PinkSheets. On such date, there were 18,523,500 shares of common stock of the registrant outstanding.

Documents Incorporated by Reference: None.

Transitional Small Business Disclosure Format: Yes [ ] No [X]

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TRADING SOLUTIONS.COM, INC.
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(Inapplicable items have been omitted)

PART I

ITEM 1. DESCRIPTION OF BUSINESS

FORWARD-LOOKING STATEMENT NOTICE

When used in this report, the words "may," "will," "expect," "anticipate," "continue," "estimate," "project," "intend," and similar expressions are intended to identify forward-looking statements within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934 regarding events, conditions, and financial trends that may affect the Company's future plans of operations, business strategy, operating results, and financial position. Persons reviewing this report are cautioned that any forward-looking statements are not guarantees of future performance and are subject to risks and uncertainties and that actual results may differ materially from those included within the forward-looking statements as a result of various factors.

GENERAL

Trading Solutions.com, Inc. was incorporated on May 14, 1999 in the state of Nevada. The Company originally organized to develop a trading school designed to educate people interested in online investing. Trading Solutions offered courses for beginners as well as experienced traders, consisting of theory sessions linked closely with practical hands-on training. The Company offered individual training, small group sessions and seminars focusing on online trading and various computer-related subjects.

The Company was not successful with its online trading school and on August 18, 2001, the Company entered into an exchange agreement with Springland Beverages, Inc., an Ontario, Canada Corporation. Pursuant to the agreement, the Company exchanged 15,542,500 shares of common stock for all of the issued and outstanding shares of Springland Beverages, Inc., making Springland a wholly owned subsidiary of Trading Solutions. Concurrent with the agreement, there was a change in control of the Company and the Company changed its business plan to focus on developing and marketing soft drinks.

Trading Solutions currently operates through Springland Beverages, Inc., our wholly owned subsidiary. We intend to produce, market and distribute natural spring water beverages, initially in the United States and eventually internationally.

OUR BUSINESS

We are in the business of bottling and marketing natural spring water beverages for distribution in the United States. According to the most recent statistics from Beverage Marketing Corporation, bottled water represents the fastest growing segment of the beverage industry and the United States is the largest market. From 1992 to 2000, annual bottled water consumption in the United States nearly doubled from 34.1 liters per person to 61.9 liters per person. Total consumption of bottled water in the United States in 2000 reached five billion gallons, an increase of 8.3% over 1999. Wholesale industry sales of bottled water in 2000 climbed to $5.7 billion, an increase of 9.3% over the previous year.

We do not currently own the rights to any water source for our products, however, we have identified a potential source of spring water. The water source is located in Ontario, Canada on approximately 62 acres with two major springs. These springs appear to meet the United States Food and Drug Administration's definition of natural spring water as evidenced by a reporting letter from the Ontario Ministry of the Environment and other studies conducted on the lands. The Ontario Ministry of the Environment has issued permits allowing us to draw up to 150,000 imperial gallons of water per day from the springs for 300 days on an annual basis. The permits were originally issued in 1984 and were subsequently renewed in 1993 through 2003. We hope to renew the permits before they expire, and are currently exploring the possibility of raising capital to purchase the land containing the springs.

OUR TRADEMARKS

We have registered the Springland and Aurora trademarks in both the United States and Canada. We are currently seeking to acquire an operating beverage plant to package our spring water products for distribution under the Springland trademark.

COMPETITION

Beverage Marketing Corporation reports that the leading producer and distributor of bottled water in the United States is Nestle Waters, the distributor of Perrier and Calistoga mineral waters. Nestle holds approximately 30% of the bottled water market. Other leading competitors include Danone, the distributor of Evian mineral water with 15%, Suntory with 9% and Crystal Geyser with 3.2%. The leading soft drink producers, Pepsi and Coca-Cola, control approximately 8% and 3% of the bottled water market respectively. The remaining 33% of the market is comprised of numerous independent producers and distributors of bottled water with less than a 2% market share. Once we secure a source of water and production facilities, we hope to establish our trademarks and establish a foothold among these smaller producers and distributors.

EMPLOYEES

Our president, Mr. Ralph Moyal is our only employee. We do not anticipate hiring additional employees until we acquire an operating plant and begin packaging and marketing our products. At such time, additional employees will be hired as necessary. At the date of this report, we have not provided any salary or other remuneration to Mr. Moyal.

ITEM 2. DESCRIPTION OF PROPERTY

We rent office space from our president under an informal agreement for approximately $160 per month. Rental expense for 2002 was $1,905. We anticipate that this arrangement will continue until such time as our operations demand additional space.

ITEM 3. LEGAL PROCEEDINGS

Management is not aware of any other current or pending legal proceedings involving Trading Solutions or our officers and directors.

ITEM 4. SUBMISSION OF MATTERS TO A VOTE OF SECURITIES HOLDERS

No matters were submitted to a vote of security holders during the period covered by this report.

PART II

ITEM 5. MARKET FOR COMMON EQUITY AND RELATED STOCKHOLDER MATTERS

The Company's Common Stock is quoted on the Over the Counter Bulletin Board under the symbol TSLU.OB.

As of September 30, 2002, there were approximately 59 shareholders of record holding a total of 18,523,500 shares of common stock. The holders of common stock are entitled to one vote for each share held of record on all matters submitted to a vote of stockholders. Holders of the common stock have no preemptive rights and no right to convert their common stock into any other securities. There are no redemption or sinking fund provisions applicable to the common stock.

The Company has not paid, nor declared, any dividends since its inception and does not intend to declare any such dividends in the foreseeable future. The Company's ability to pay dividends is subject to limitations imposed by Nevada law. Under Nevada law, dividends may be paid to the extent that the corporation's assets exceed its liabilities and it is able to pay its debts as they become due in the usual course of business.

A table of stock prices for the preceding two years is provided below.

YEAR.	BID	BID	ASK	ASK
2000.	HIGH	LOW	HIGH	LOW
Oct. 18 Thru Dec. 29. . . . (First Available)	1.875	1.50	3	2.125

YEAR.	BID	BID	ASK	ASK
2001.	HIGH	LOW	HIGH	LOW
Quarter ended March 31. . .	2.125	.625	2.50	1.125
Quarter ended June 30 . . .	1.41	.46	1.50	1.06
Quarter ended September 30.	1.60	.31	2.40	.80
Quarter ended December 31 .	.60	.25	1	.65

YEAR.	BID	BID	ASK	ASK
2002.	HIGH	LOW	HIGH	LOW
Quarter ended March 31. . .	.30	.161	.75	.40
Quarter ended June 30 . . .	.161	.02	.40	.025
Quarter ended September 30.	.12	.001	.40	.02

ITEM 6. MANAGEMENT'S DISCUSSION AND ANALYSIS OR PLAN OF OPERATION

RESULTS OF OPERATIONS

We have located a tract of land with two springs that could potentially provide a source of spring water for our products. We formerly held an option to purchase the land, however, the option expired this year before we could generate sufficient funds to exercise the option. We are currently exploring alternate means of purchasing the land or gaining access to the springs. If we can secure legal access to the springs, the Ontario Ministry of the Environment has issued permits allowing us to draw up to 150,000 imperial gallons of water per day from the springs for 300 days per year. We hope to renew the permits before they expire in 2003.

We have registered the Springland and Aurora trademarks in the United States and Canada, and continue to seek an operating beverage plant to package our spring water products. We may also explore the possibility of acquiring other soft drink companies should a suitable opportunity arise. At the present time, we have not identified any potential companies for acquisition and no agreements or understandings to that effect are currently pending.

Following the acquisition of a plant and source of spring water, we plan to initiate an aggressive marketing campaign to establish the Springland name. We intend to develop brand identification by increasing our exposure within the bottled water industry by developing sales literature, demonstration materials and direct response promotions. In addition, we intend to use direct mail, fax and telemarketing campaigns for sales generation. We recognize that advertising and promotion must be done aggressively in order to accomplish our goals.

YEAR ENDED SEPTEMBER 30, 2002 AND SIX MONTHS ENDED SEPTEMBER 30, 2001

Total loss from continuing operations for the year ended September 30, 2002 were $47,651 with expenses consisting of $47,016 in operating expenses and $635 in interest expense. The largest portion of expenses consisted of professional fees associated with the acquisition of our subsidiary in August of 2001 as well as general administrative expenses, auditing and legal fees relating to the our public reporting requirements. These professional expenses were $33,811, constituting approximately 72% of all operating expenses. General business expenses consisted of $1,905 in office rent, $1,600 in taxes and licensing fees and $1,079 in telephone costs. We also had expenses relating to our proposed products consisting of $765 in advertising, amortization expense of $367 and $6,125 in travel and entertainment expenses associated with promoting and developing a market for our trademarks.

There is no comparable data for the year ended September 30, 2001 as we changed our fiscal year from March 31 to September 30 on August 28, 2001 when we acquired our subsidiary. Operating expenses for the six months ended September 30, 2001 consisted of $18,734 in professional fees for auditing, legal costs and consulting fees. We also recorded a loss of $63,407 in 2001 due to the expiration of our option to purchase the land where our target springs are located.

As a result of the foregoing factors, we have realized net losses after adjusting for foreign currency exchange of $46,271 for the year ended September 30, 2002, and $83,989 for the six months ended September 30, 2001.

LIQUIDITY AND CAPITAL RESOURCES

At September 30, 2002 our total current assets consisted of $4,012 in trademarks. Total assets at September 30, 2001 consisted of $1,745 in cash. Current liabilities at September 30, 2002 are $110,181 consisting of $29,751 in accounts payable, $11,290 in accrued expenses, $14,724 in a bank overdraft loan, $49,916 in advances due to our president and $4,500 relating to our discontinued activities. Current liabilities at September 30, 2001 were $61,643 consisting of $9,251 in accounts payable, $6,733 in accrued expenses, $40,359 in advances from our president and $5,300 in liabilities from discontinued operations.

Our auditors have expressed substantial doubt as to our ability to continue as a going concern. Since inception on May 14, 1999, we have not generated any revenue and have cumulative net losses of $369,702 after adjusting for income tax and foreign currency exchange values. Our need for capital will change dramatically if we locate an operating plant to purchase or secure a source of spring water. In the past, we have relied on advances from officers and shareholders to cover our operating costs. Management anticipates that we will receive sufficient advances from our current president to meet our needs through the next 12 months. However, there can be no assurances to that effect. Should we require additional capital, we may seek additional advances from officers or shareholders, sell equity of the Company or find other forms of debt financing.

Our current operating plan is to handle the administrative and reporting requirements of a public company, attempt to pay our debts, and to continue searching for a bottling plant and a reliable source of spring water.

ITEM 7. FINANCIAL STATEMENTS

The financial statements of the Company appear at the end of this report beginning with the Index to Financial Statements on page 11.

ITEM 8. CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON ACCOUNTING AND FINANCIAL DISCLOSURE.

None.

PART III

ITEM 9. DIRECTORS, EXECUTIVE OFFICERS, PROMOTERS AND CONTROL PERSONS; COMPLIANCE WITH SECTION 16(A) OF THE EXCHANGE ACT

The following table sets forth the name, age, position and office term of each executive officer and director of the Company as of September 30, 2002.

NAME	AGE	POSITION	DIRECTOR OR OFFICER SINCE
Ralph Moyal. .	67	President, Treasurer, Secretary and Director	August 2001
Walter Perchal	50	Director	August 2001
Mario DiGenova	47	Director	August 2001

All officers hold their positions at the will of the Board of Directors. All directors hold their positions for one year or until their successors are elected and qualified. Set forth below is certain biographical information regarding each of the Company's executive officers and directors:

RALPH MOYAL, President and Director. Mr. Moyal was the Chief Executive and then later was the Chairman of Blue Mountain Beverages and founder of Distribution Canada, Inc. In 1995 he retired as the President of Blue Mountain Beverages and has been self employed since that time. He has over 30 years in the food and beverage industry and was selected two years consecutively as Ontario's Top 100 Entrepreneurs by the Ontario Business Journal.

WALTER PERCHAL, Director. Since 1980, Professor Perchal has been employed at York University in Toronto, Ontario. Professor Perchal has taught a variety of classes at York University in the Faculty of Arts and The Schulich School of Business. He is also a director of the following companies; Trimol Group, Inc. since 2001, Aluminum Power, Inc. since 1999, Peter Mielzynski Agencies, Inc. since 1996 and Wave Genetics, Inc. since 2000.

MARIO DIGENOVA, Director. For the past eleven years, Mr. DiGenova has been co-owner of Brentview Construction and Toronto Concrete & Drain where he is engaged in the residential construction business.

Our former Chairman, Mr. David Shaw, resigned in the first quarter of our most recent fiscal year due to time conflicts with his other obligations.

COMPLIANCE WITH SECTION 16(A) OF THE EXCHANGE ACT

Based solely upon a review of Forms 3, 4 and 5 furnished to the Company, the Company is not aware of any person who at any time during the fiscal year ended September 30, 2001 was a director, officer, or beneficial owner of more than ten percent of the Common Stock of the Company, and who failed to file, on a timely basis, reports required by Section 16(a) of the Securities Exchange Act of 1934 during such fiscal year.

ITEM 10. EXECUTIVE COMPENSATION

We have not paid any salaries or provided other compensation to our current officers and/or directors. We do not anticipate providing salaries or compensation at any time in the foreseeable future.

SUMMARY COMPENSATION TABLE

Name and Principal Position	Year	Salary ($)	Bonus ($)	Other Annual Compensation
Ralph Moyal	2002	-0-	-0-	-0-
Chief Executive Officer and Director. . . .	2001	-0-	-0-	-0-
Natalie Shahvaran	2001	30,500	-0-	-0-
Former Chief Executive Officer and Director	2000	11,300	-0-	-0-
Michael Strahl.	2001	22,500	-0-	-0-
Former Secretary.	2000	1,550	-0-	-0-
Susan Turner.	2001	1,000	-0-	-0-
Former Treasurer.	2000	-0-	-0-	-0-

No retirement, pension, profit sharing, stock option or insurance programs or other similar programs have been adopted by the Company for the benefit of its employees.

EMPLOYMENT CONTRACTS AND TERMINATION OF EMPLOYMENT AND CHANGE IN CONTROL ARRANGEMENT.

There are no compensatory plans or arrangements, including payments to be received from the Company, with respect to any person named in Cash Compensation set out above which would in any way result in payments to any such person because of his resignation, retirement, or other termination of such person's employment with the Company or its subsidiaries, or any change in control of the Company, or a change in the person's responsibilities following a change of control of the Company.

ITEM 11. SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT.

The following table sets forth as of September 30, 2002, the name and the number of shares of the Registrant's Common Stock, par value $.01 per share, held of record or beneficially by each person who held of record, or was known by the Registrant to own beneficially, more than 5% of the 18,523,500 issued and outstanding shares of the Registrant's Common Stock, and the name and shareholdings of each director and of all officers and directors as a group. Except as otherwise indicated, the persons named in the table have sole voting and dispositive power with respect to all shares beneficially owned, subject to community property laws where applicable.

Title of Class	Name and Address of Beneficial Owner	Amount and Nature of Beneficial Ownership	Percentage of Class
Common	Ralph Moyal (1) 2 Rodeo Court Toronto, Ontario Canada M2M 4M3	15,000,000	81%
Common	Walter Perchal (1) 25 Holbrooke Ave. Toronto, Ontario Canada M8Y 3B3	-0-	-0-
Common	Mario DiGenova (1) 35 Oak Street, Suite 110 Westen, Ontario Canada M9N 1A1	-0-	-0-
Common	Officers and Directors as a Group: 3 people	15,000,000	81%

(1) Officer and/or director.

There are no contracts or other arrangements that could result in a change of control of the Company.

ITEM 12. CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS.

As of September 30, 2002, the Company owed $49,916 to Ralph Moyal for various advances made to our wholly owned subsidiary. The advances are unsecured and due on demand.

Ralph Moyal provides office space to the Company under an informal rental agreement. Total rents paid in the year ended September 30, 2002 were $1,905.

ITEM 13. EXHIBITS AND REPORTS ON FORM 8-K.

EXHIBITS:

EXHIBIT NUMBER	TITLE	LOCATION
99.1	Certification of Chief Executive Officer Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002	Attached
99.2	Certification of Chief Financial Officer Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002	Attached
99.3	Certification of Chief Executive Officer Pursuant to Rule 13a-14 of the Securities Exchange Act of 1934	Attached
99.4	Certification of Chief Financial Officer Pursuant to Rule 13a-14 of the Securities Exchange Act of 1934	Attached

REPORTS ON FORM 8-K:

No reports on Form 8-K were filed by Trading Solutions.com during the last quarter of the period covered by this report.

ITEM 14. CONTROLS AND PROCEDURES

Within the 90-day period prior to the date of this report, we evaluated the effectiveness and operation of our disclosure controls and procedures pursuant to Rule 13a-14 of the Securities Exchange Act of 1934. Based on that evaluation, our Chief Executive Officer and Chief Financial Officer have concluded that our disclosure controls and procedures are effective. There have been no significant changes in internal controls or other factors that could significantly affect internal controls subsequent to the date we carried out our evaluation.

SIGNATURES

In accordance with the Exchange Act, the registrant caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

TRADING SOLUTIONS.COM, INC.

Date: December 20, 2002

By: /s/Ralph Moyal

Ralph Moyal
CEO and Chief Financial Officer

In accordance with the Exchange Act, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

Date: December 20, 2002

By: /s/Ralph Moyal

Ralph Moyal
Director

Date: December 20, 2002

By: /s/Walter Perchal

Walter Perchal
Director

FINANCIAL STATEMENTS

TRADING SOLUTIONS.COM, INC.

(A DEVELOPMENT-STAGE COMPANY)

INDEX TO FINANCIAL STATEMENTS

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Trading Solutions.com Incorporated
Toronto, Ontario Canada

We have audited the accompanying consolidated balance sheets of Trading Solutions.com Incorporated and Subsidiary (A Development Stage Enterprise) as of September 30, 2002 and 2001 and the related consolidated statement of income, stockholders' equity, and cash flows for the year ended September 30, 2002 and for the six months ended September 30, 2001. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessment of the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion the financial statements referred to above present fairly, in all material respects, the financial position of Trading Solutions.com Incorporated and Subsidiary as of September 30, 2002 and 2001 and the results of its operations and its cash flows for the year ended September 30, 2002 and for the six months ended September 30, 2001 in conformity with accounting principles generally accepted in the United States of America.

The accompanying financial statements have been prepared assuming the Company will continue as a going concern. As discussed in Note 12 to the financial statements, the Company has incurred net losses from operations and has received minimal revenue, which raises substantial doubt about its ability to continue as a going concern. The financial statements do not include any adjustment that might result from the outcome of this uncertainty.

Respectfully,

/s/Freedman & Goldberg
- ------------------------------
Certified Public Accountants

Farmington Hills, Michigan
December 5, 2002

Trading Solutions.com, Inc. and Subsidiary
(A Development Stage Enterprise)
Consolidated Balance Sheets
As of September 30, 2002 and 2001

ASSETS

	2002	As Restated 2001
Current Assets		
Cash	$ -0-	$ 1,745
Total Current Assets	-0-	1,745
Other Assets		
Trademark, Net of Accumulated Amortization of $367	4,012	-0-
Total Assets	$ 4,012	$ 1,745

LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)

	2002	As Restated 2001
Current Liabilities		
Accounts Payable - Trade	$ 29,751	$ 9,251
Accrued Expenses	11,290	6,733
Bank Overdraft Loan	14,724	-0-
Shareholder Advances	49,916	40,359
Net Current Liabilities of Discontinued Operations	4,500	5,300
Total Current Liabilities	110,181	61,643
Total Liabilities	110,181	61,643
Stockholders' Equity (Deficit)		
Common Stock, $.001 Par Value, 20,000,000 Shares Authorized, 18,523,500 Shares Issued and Outstanding		
Additional Paid-In Capital	56,153	56,153
Accumulated Deficit During The Development Stage	207,380	207,380
Accumulated Other Comprehensive income	(371,082)	(323,431)
	1,380	-0-
Total Stockholders' Equity (Deficit)	(106,169)	(59,898)
Total Liabilities and Stockholders' Equity (Deficit)	$ 4,012	$ 1,745

The accompanying notes are an integral part of the financial statements

Trading Solutions.com, Inc. and Subsidiary
(A Development Stage Enterprise)
Consolidated Statements of Income
For the Year Ended September 30, 2002 and
for the Six Months Ended September 30,2001

	Cumulative From Inception May 14, 1999 to September 30, 2002	2002	As Restated 2001
Income	$ -0-	$ -0-	$ -0-
Expenses			
Advertising	765	765	-0-
Amortization	367	367	-0-
Office Supplies	1,375	1,364	11
Professional Fees	52,534	33,811	18,723
Rent	1,905	1,905	-0-
Taxes and Licenses	1,600	1,600	-0-
Telephone	1,079	1,079	-0-
Travel and Entertainment	6,125	6,125	-0-
Total Expenses	65,750	47,016	18,734
Operating Loss	(65,750)	(47,016)	(18,734)
Other Income (Expense)			
Interest Expense	(635)	(635)	-0-
Loss on Expiration of Land Options	(63,407)	-0-	(63,407)
Total Other Income (Expense)	(64,042)	(635)	(63,407)
Loss From Continuing Operations	(129,792)	(47,651)	(82,141)
Loss on Sale of Discontinued Operations, Net of Income Taxes	(2,674)	-0-	(2,674)
Income From Discontinued Operations, Net of Income Taxes	(238,616)	-0-	826
Net Income (Loss)	$ (371,082)	$ (47,651)	$ (83,989)
Weighted Average Number of Shares Outstanding	7,998,794	18,523,500	6,526,178
Loss From Continuing Operation Per Share	$ (.01)	$ (.01)	$ (.02)
Net Loss Per Share	$ (.05)	$ (.01)	$ (.02)

The accompanying notes are an integral part of the financial statements

Trading Solutions.com, Inc. and Subsidiary
(A Development Stage Enterprise)
Consolidated Statements of Comprehensive Income (Loss)
For the Year Ended September 30, 2002 and
for the Six Months Ended September 30, 2001

	Commutative From Inception May 14, 1999 to September 30, 2002	2002	As Restated 2001
Net income (Loss)	$ (371,082)	$ (47,651)	$(83,989)
Other Comprehensive Loss, net of Tax:			
Foreign currency translation Adjustment.	1,380	1,380	-0-
Comprehensive Income (Loss) . . .	$ (369,702)	$ (46,271)	$(83,989)

The accompanying notes are an integral part of the financial statements

Trading Solutions.com, Inc. and Subsidiary
(A Development Stage Enterprise)
Consolidated Statements of Sockholders' Equity (Deficit)
From the Date of Inception (May 14, 1999) through September 30, 2002

	Common Stock Shares	Common Stock Amount	Additional Paid-In Capital	Accumulated Deficit	Accumulated Other Comprehensive Income	Total
Shares Issued						
May 14, 1999 Founders . .	2,495,000	$24,950	$ (22,455)	$ -0-	$ -0-	$ 2,495
May 14, 1999 Options. . .	85,000	850	41,645	-0-	-0-	42,495
May 18, 1999.	14,000	140	6,860	-0-	-0-	7,000
May 21, 1999.	2,000	20	980	-0-	-0-	1,000
May 24, 1999.	3,000	30	1,470	-0-	-0-	1,500
May 27, 1999.	2,000	20	980	-0-	-0-	1,000
June 2, 1999.	10,000	100	4,900	-0-	-0-	5,000
June 3, 1999.	2,000	20	980	-0-	-0-	1,000
June 4, 1999.	4,000	40	1,960	-0-	-0-	2,000
June 7, 1999.	2,000	20	980	-0-	-0-	1,000
June 13, 1999	2,000	20	980	-0-	-0-	1,000
June 16, 1999	3,000	30	1,470	-0-	-0-	1,500
June 17, 1999	10,000	100	4,900	-0-	-0-	5,000
June 22, 1999	2,000	20	980	-0-	-0-	1,000
June 25, 1999	1,000	10	490	-0-	-0-	500
June 27, 1999	6,000	60	2,940	-0-	-0-	3,000
June 29, 1999	12,000	120	5,880	-0-	-0-	6,000
June 30, 1999	2,000	20	900	-0-	-0-	1,000
July 1, 1999.	15,000	150	7,350	-0-	-0-	7,500
July 2, 1999.	14,000	140	6,860	-0-	-0-	7,000
July 5, 1999.	3,000	30	1,470	-0-	-0-	1,500
July 8, 1999.	6,000	60	2,940	-0-	-0-	3,000
July 12, 1999	2,000	20	980	-0-	-0-	1,000
July 14, 1999	3,000	30	1,470	-0-	-0-	1,500
November 23, 1999	2,000	20	980	-0-	-0-	1,000
November 29, 1999	2,000	20	980	-0-	-0-	1,000
December 3, 1999.	20,000	200	9,800	-0-	-0-	10,000
December 9, 1999.	2,000	20	980	-0-	-0-	1,000
December 13, 1999	10,000	100	4,900	-0-	-0-	5,000
December 20, 1999	20,000	200	9,800	-0-	-0-	10,000
December 21, 1999	4,000	40	1,960	-0-	-0-	2,000
Net Loss for the Period Ended March 31, 2000. . .	-0-	-0-	-0-	(128,864)	-0-	(128,864)
Balance, March 31, 2000 . .	2,760,000	27,600	107,390	(128,864)	-0-	6,126
Shares Issued						
June 26, 2000	35,000	350	34,650	-0-	-0-	35,000
July 18, 2000	21,000	210	20,790	-0-	-0-	21,000
July 19, 2000	3,000	30	2,970	-0-	-0-	3,000
July 21, 2000	25,000	250	24,750	-0-	-0-	25,000
August 31, 2000	13,000	130	12,870	-0-	-0-	13,000
August 4, 2000.	2,000	20	1,980	-0-	-0-	2,000
November 21, 2000	2,000	20	1,980	-0-	-0-	2,000
Net Loss for the Year Ended March 31, 2001.	-0-	-0-	-0-	(110,578)	-0-	(110,578)
Balance, March 31, 2001 . .	2,861,000	28,610	207,380	(239,442)	-0-	(3,452)
August 18, 2001 Exchange Of Shares for Springland Beverages, Inc.	15,542,500	15,543	-0-	-0-	-0-	15,543
September 10, 2001 Shares Issued for Services . . .	120,000	12,000	-0-	-0-	-0-	12,000
Net Loss for the Six Months Ended September 30, 2001.	-0-	-0-	-0-	(83,989)	-0-	(83,989)
Balance, September 30, 2001	18,523,500	56,153	207,380	(323,431)	-0-	(59,898)
Net Loss for the Year Ended September 30, 2002. . . .	-0-	-0-	-0-	(47,651)	1,380	(46,271)
Balance, September 30, 2002	18,523,500	$56,153	$ 207,380	$ (371,082)	$ 1,380	$(106,169)

The accompanying notes are an integral part of the financial statements

Trading Solutions.com, Inc. and Subsidiary
(A Development Stage Enterprise)
Consolidated Statements of Cash Flows (Loss)
For the Year Ended September 30, 2002
and for the Six Months Ended September 30, 2001

	Cumulative From Inception May 14, 1999 to September 30,2002	2002	As Restated 2001
Cash Flows From Operations			
Net Loss From Continuing Operations	$ (129,792)	$ (47,651)	$(82,141)
Adjustments to Reconcile Net Income to Net Cash Provided By Operating Activities			
Depreciation and Amortization	367	367	-0-
Land Option Acquired in Stock Exchange.	60,260	-0-	60,260
Foreign Currency Translation Adjustment	1,380	1,380	-0-
Increase (Decrease) In:			
Other Assets.	(4,379)	(4,379)	-0-
Accounts Payable and Accrued Expenses . .	30,947	25,057	5,890
Net Cash Used In Continuing Operations . .	(41,217)	(25,226)	(15,991)
Net Cash Used In Discontinued Operations .	(198,911)	(800)	(4)
Net Cash Used In Operating Activities . . .	(240,128)	(26,026)	(15,995)
Cash Flows From Investing Activities			
Equipment Purchases	(3,879)	-0-	-0-
Net Cash Used In Investing Activities . .	(3,879)	-0-	-0-
Cash Flows From Financing Activities			
Proceeds From Shareholder Advances.	13,526	9,557	3,969
Short Term Borrowing.	17,724	14,724	-0-
Payment of Short Term Borrowing	(3,000)	-0-	-0-
Issuance of Common Stock.	213,990	-0-	12,000
Cash From Subsidiary Acquired Via Stock Exchange.	1,767	-0-	1,767
Net Cash Provided By Financing Activities.	244,007	24,281	17,736
Increase (Decrease) in Cash.	-0-	(1,745)	1,741
Balance, Beginning of Period	-0-	1,745	4
Balance, End of Period	$ -0-	$ -0-	$ 1,745

The accompanying notes are an integral part of the financial statements

Trading Solutions.com, Inc. and Subsidiary
(A Development Stage Enterprise)
Notes to Consolidated Financial Statements
September 30, 2002 and 2001

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of Trading Solutions.com Incorporated and Subsidiary (the Company) is presented to assist in understanding the Company's financial statements. The financial statements and notes are representations of the Company's management who is responsible for their integrity and objectivity. These accounting policies conform to generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

A. Nature of Operations - Trading Solutions.com Incorporated was incorporated under the laws of the State of Nevada on May 14, 1999. The Company was established to provide educational services for people interested in on-line investing. The Company also intended to establish a corporate trading account and manage money. The Company further intended to establish or acquire an e-commerce business to link with the trading school. Since its inception, the Company has been in a developmental stage. The only activities have been organizational matters and the sale of stock. During the six months ended September 30, 2001, the company ceased its development of the above business.

In August 2001, the Company acquired Springland Beverages, Inc., a wholly owned subsidiary. Springland Beverages, Inc. is also in a developmental stage and is pursuing the bottled water and related beverage market. The only activities of Springland Beverages, Inc. has been the acquisition of a option to purchase land and the registration of trademarks in the United States and Canada.

B. Basis of Consolidation - The consolidated financial statements include the accounts of Springland Beverages, Inc., a wholly owned subsidiary located in Toronto, Ontario. All significant intercompany accounts and transactions have been eliminated in consolidation.

C. Revenues - The Company recognizes revenue at time services are rendered for educational services and upon shipment for beverage sales.

E. For purposes of the statement of cash flows, the Company considers all short-term debt securities purchased with a maturity of three months or less to be cash equivalents.

F. Property, Equipment and Related Depreciation - Property and equipment are recorded at cost. Depreciation is computed by the straight-line method for financial reporting purposes and accelerated methods for tax reporting purposes. Estimated lives range from five to ten years. Depreciation charged to discontinued operations was $-0- and $189 for the periods ended September 30, 2002 and 2001, respectively. When properties are disposed of, the related costs and accumulated depreciation are removed from the respective accounts and any gain or loss on disposition is recognized currently. Maintenance and repairs which do not improve or extend the lives of assets are expensed as incurred.

G. Intangible Assets - The Company has capitalized certain costs related to registering a trademark. These costs are being amortized on a straight-line basis over its useful life of twelve years. Amortization charged to continuing operations was $367 and $-0- for the periods ended September 30, 2002 and 2001, respectively.

H. In accordance with SFAS No. 121, the Company reviews its long-lived assets, including property and equipment, goodwill and other identifiable intangibles for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be fully recoverable. To determine recoverability of its long-lived assets, the Company evaluates the probability that future undiscounted net cash flows, without interest charges, will be less than the carrying amount of the assets. Impairment is measured at fair value. The Company had no impairment of assets during the periods ended September 30, 2002 and 2001.

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

J. Income Taxes - The Company accounts for income taxes under the provisions of SFAS No. 109, "Accounting for Income Taxes," which requires recognition of deferred tax assets and liabilities for the expected future tax consequences of events that have been included in the Company's consolidated financial statements or tax returns. Under this method, deferred tax assets and liabilities are determined based on the differences between the financial accounting and tax basis of assets and liabilities using enacted tax rates in effect for the year in which the differences are expected to reverse.

K. Foreign Currency Translation - The income statements of foreign operations are translated into U.S. dollars at rates of exchange in effect each month. The balance sheets of these operations are translated at period-end exchange rates, and the differences from historical exchange rates are reflected in stockholders' equity as unrealized currency translation adjustments. During the periods ended September 30, 2002 and 2001, there were no unrealized currency translation adjustments.

L. Change in Fiscal Year - On August 28, 2001, the Board of Directors determined it is in the Company's best interest to change its fiscal year to be the same as its wholly owned subsidiary. Therefore, the Company has changed its fiscal year from March 31 to September 30.

NOTE 2. PROPERTY AND EQUIPMENT

The major components of property and equipment are as follows:

	2002	2001
Computer Equipment.	$ -0-	$ -0-
Office Furniture.	-0-	-0-
	-0-	-0-
Less: Accumulated Depreciation	-0-	-0-
Net Property and Equipment. . .	$ -0-	$ -0-

The above property and equipment were all used in the education services business segment which was discontinued during the six months ended September 30, 2001. (See Note 11)

NOTE 3. BANK OVERDRAFT LOAN

The Company's subsidiary has a line-of-credit facility with its bank to fund bank overdrafts up to $15,750 U.S. ($25,000 $CDN). Interest is payable monthly at prime plus 2 3/4% per annum. The facility is guaranteed by an officer/stockholder.

NOTE 4. SHAREHOLDER ADVANCES

As of September 30, 2002 and 2001 the Company owed $49,916 and $40,359, respectively to an officer/stockholder for various advances made to the Company's wholly owned subsidiary. The advances are unsecured and due on demand.

NOTE 5. COMMON STOCK

On August 18, 2001, the Company exchanged 15,542,500 shares of its common stock in exchange for 100% of the outstanding stock of Springland Beverages, Inc. (See Note 9)

On September 10, 2001, the Company issued 120,000 shares of its common stock to an individual as payment for consulting services performed for the benefit of the company. The value of these services were $12,000.

NOTE 6. PER SHARE COMPUTATION

Earnings per share have been calculated based on the weighted average number of shares outstanding.

NOTE 7. INCOME TAXES

The provision for income taxes consists of the following components:

	2002	2001
Current:		
Current Tax Benefit.	$ -0-	$ 566
Deferred Tax Expense	-0-	(566)
Net Tax Expense.	$ -0-	$ -0-

Deferred taxes are detailed as follows:

	2002	2001
Deferred Income Tax Assets		
Net Operating Loss Available.	$90,784	$55,962
Valuation Allowance	90,784	55,962
Net Deferred Income Tax Asset	$ -0-	$ -0-

The valuation allowance is evaluated at the end of each year, considering positive and negative evidence about whether the asset will be realized. At that time the allowance will either be increased or reduced; reduction would result in the complete elimination of the allowance if positive evidence indicates that the value of the deferred tax assets is no longer required.

NOTE 8. CASH FLOW DISCLOSURES

On August 18, 2001, the Company issued 15,542,500 shares of its common stock in exchange for 100% of the outstanding stock on Springland Beverages, Inc. in a non-cash transaction. (See Note 9).

On September 10, 2001, the Company issued 120,000 of its common stock for payment of consulting services. (See Note 9).

NOTE 9. ACQUISITION OF SUBSIDIARY

On August 18, 2001, the Company acquired 100% of the outstanding stock of Springland Beverages, Inc., a Canadian corporation, via the issuance of 15,542,500 shares of its common stock valued at par value ($.001 per share) or $15,543. Springland Beverages, Inc. is in a developmental stage and is pursuing the bottled water and related beverage market. The only activities of Springland Beverages, Inc. has been the acquisition of a option to purchase land and the registration of trademarks in the United States and Canada. The exchange created a change in control of the Company. As a result, the majority shareholder of Springland Beverages, Inc. became the majority shareholder and also became the sole director and officer of the company.

The Company accounted for this acquisition using the purchase method of accounting. The purchase price was allocated as follows:

Cash.	$ 1,767
Land Option	60,260
Total Assets. . .	62,027
Accounts Payable. . .	5,881
Accrued Expenses. . .	4,213
Shareholder Advances.	36,390
Total Liabilities	46,484
Net Assets Acquired .	$15,543

On a pro-forma basis, reflecting this acquisition as if it had taken place at the beginning of the respective periods, net revenues, net earnings (loss) and earnings (loss) per share for the year ended September 30, 2002 and for the six months ended September 30, 2001 would have been as follows:

	2002	2001
Net Revenues . . .	$ -0-	$ -0-
Net Loss	$(47,651)	$(80,030)
Net Loss per Share	$ (.01)	$ (.01)

The above pro-forma results are not indicative of either future financial performance or actual results which would have occurred had the acquisition taken place at the beginning of the respective periods.

NOTE 10. SEGMENTAL DATA

The Company's operations are classified into two principal reportable segments that provide different products or services. Separate management of each segment is required because each business unit is subject to different marketing strategies. Below is summarized segmental data for the year ended September 30, 2002 and for the six months ended September 30, 2001.

	Education Services		Beverage Market		Total	
	2002	2001	2002	2001	2002	2001
External Revenue	-0-	8,000	-0-	-0-	-0-	8,000
Intersegment Revenue	-0-	-0-	-0-	-0-	-0-	-0-
Interest Revenue	-0-	-0-	-0-	-0-	-0-	-0-
Interest Expense	-0-	-0-	635	-0-	635	-0-
Depreciation and Amortization	-0-	189	367	-0-	367	189
Profit (Loss)	-0-	(1,848)	(47,651)	(82,141)	(47,651)	(83,989)
Total Assets	-0-	-0-	4,012	1,745	4,012	1,745
Expenditures for Long-Lived Assets	-0-	-0-	-0-	-0-	-0-	-0-

The education services segment derives its revenues from the service fees charge for educational services relating to on-line investing. During the period ended September 30, 2001, the Company discontinued the development of this business.

The beverage market segment will derive its revenues from the sale of bottled water to distributors initially in the United States. As of September 30, 2002, the Company has not begun any operations for this segment.

The Company maintains separate records for each segment. The accounting policies applied by each of the segments are the same as those used by the Company in general.

NOTE 11. DISCONTINUED OPERATIONS

In August 18, 2001, the Company discontinued the development of its educational service business segment. This disposal has been accounted for as a discontinued operation and, accordingly, its net assets (liabilities) have been segregated from continuing operations in the accompanying consolidated balance sheets, and its operating results are segregated and reported as discontinued operations in the accompanying consolidated statement of income and cash flows.

Information relating to the discontinued operations of the educational service business segment for the year ended September 30, 2002 and for the six months ended September 30, 2001 is as follows:

NOTE 11. DISCONTINUED OPERATIONS (CONTINUED)

	2002	2001
Income	$ -0-	$8,000
Expenses		
Advertising	-0-	-0-
Bad Debts	-0-	1,695
Bank Charges	-0-	-0-
Consulting Fees	-0-	-0-
Depreciation	-0-	189
Dues and Subscriptions	-0-	-0-
Office Supplies	-0-	141
Postage	-0-	-0-
Professional Fees	-0-	5,000
Rent	-0-	-0-
Tax and Licenses	-0-	-0-
Telephone	-0-	-0-
Travel	-0-	149
Total Expenses	-0-	7,174
Operating Income (Loss)	-0-	826
Other Income (Expense)		
State Franchise Tax	-0-	-0-
Total Other Income (Expense)	-0-	-0-
Operating Income (Loss)	$ -0-	$ 826

The net assets and liabilities of the discontinued operations of the education services business segment included in the accompanying consolidated balance sheets as of September 30, 2002 and 2001 are as follows:

	2002	2001
Current Assets		
Cash	$ -0-	$ 4
Other Receivables	-0-	1,695
Property and Equipment, Net.	-0-	2,863
Current Liabilities		
Accounts Payable	(4,500)	(4,500)
Accrued Expenses	-0-	(800)
Net Assets (Liabilities)	$(4,500)	$(5,300)

NOTE 12. GOING CONCERN

From the date of inception to September 30, 2002, the Company has net losses from operations with raise substantial doubt about its ability to continue as a going concern.

Management has discontinued its efforts to develop an educational service business.

Through the acquisition of a new subsidiary, the Company is looking to develop a business in the bottled water and related beverage market. The Company is seeking to acquire an operating plant and source of natural spring water. Upon location of a plant and water source, the Company will need to raise capital to finance such acquisition and begin marketing its product.

The Company's ability to continue as a going concern is dependent upon the Company ability to raise capital and acquire or establish a profitable operation in the bottled water market.

There is no assurance that the Company will be successful in its efforts to raise additional proceeds or achieve profitable operations. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

NOTE 13. RESTATEMENT OF FINANCIAL STATEMENTS

The financial statements for September 30, 2001 have been restated to reflect the issuance of 120,000 shares of common stock for consulting services as discussed in Note 9.

CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Annual Report of Trading Solutions.com, Inc. (the "Company") on Form 10-KSB for the period ended September 30, 2002 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Ralph Moyal, Chief Executive Officer of the Company, certify, pursuant to 18 U.S.C. section 1350, as adopted pursuant to section 906 of the Sarbanes-Oxley Act of 2002, that to the best of my knowledge:

(1) The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

/s/Ralph Moyal

Chief Executive Officer
December 20, 2002

CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Annual Report of Trading Solutions.com, Inc. (the "Company") on Form 10-KSB for the period ended September 30, 2002 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Ralph Moyal, Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. section 1350, as adopted pursuant to section 906 of the Sarbanes-Oxley Act of 2002, that to the best of my knowledge:

(1) The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

/s/ Ralph Moyal

Chief Financial Officer
December 20, 2002

Freedman and Goldberg, C.P.A., P.C.
32255 Northwestern Hwy, Ste. 298
Farmington Hills, MI 48334

In connection with your audit of the consolidated financial statements of Trading Solutions.com Incorporated and Subsidiary, as of September 30, 2002 and for the year then ended, for the purpose of expressing an opinion as to whether the financial statements present fairly, the financial position, results of operations, and cash flow of Trading Solutions.com Incorporated and Subsidiary in conformity with generally accepted accounting principles, we confirm, to the best of our knowledge and belief, the following representations made to you during your examination.

1. We are responsible for the fair presentation in the consolidated financial statements of financial position, results of operations, and cash flows in conformity with generally accepted accounting principles. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control, and preventing and detecting fraud.

2. We have made available to you all -

    a. Financial records and related data.

    b. Minutes of the meetings of stockholders, directors, and committees of directors, or summaries of actions of recent meetings for which minutes have not yet been prepared.

3. There have been no -

    a. Irregularities involving management or employees who have significant roles in the system of internal accounting control.

    b. Irregularities involving other employees that could have a material effect on the financial statements.

    c. Communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on financial statements.

4. We have no plans or intentions that could materially affect the carrying value or classification of assets and liabilities in the financial statement.

5. The following have been properly recorded or disclosed in the financial statements:

    a. Related party transactions and related accounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements, and guarantees.

    b. Guarantees, whether written or oral, under which the Company is liable.

    c. Capital stock repurchase options or agreements or capital stock reserved for options, warrants, conversions, or other requirements.

    d. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements.

    e. Agreements to repurchase assets previously sold.

6. There are no -

    a. Violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.

    b. Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed by Statement of Financial Accounting Standards No 5.

7. There are no unasserted claims that our lawyer has advised us are probable of assertion and must be disclosed in accordance with Statement of Financial Accounting Standards No. 5.

8. There are no material transactions that have not been properly recorded in the accounting record underlying the financial statements.

9. The company has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged.

10. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

11. We have identified all accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates, and we believe the estimates are reasonable in the circumstances.

12. There are no such estimates that may be subject to material change in the near term that have not been properly disclosed in the financial statements. We understand that near term means the period within one year of the date of the financial statements.

13. We have no knowledge of concentrations existing at the date of the financial statements that make the Company vulnerable to the risk of a near-term severe impact that have not been properly disclosed in the financial statements. We understand that concentrations include individual or group concentrations of customers, suppliers, lenders, products, services, sources of labor or materials, licenses or other rights, or operating areas or markets. We further understand that severe impact means a significant financially disruptive effect on the normal functioning of the Company.

14. No events have occurred subsequent to the balance sheet date that would require adjustments to, or disclosure in, the financial statements.

15. We are not aware of any violation of environmental laws and or contingencies resulting there from.

/s/Ralph Moyal
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Chief Executive Officer
December 20, 2002

Freedman and Goldberg, C.P.A., P.C.
32255 Northwestern Hwy, Ste. 298
Farmington Hills, MI 48334

In connection with your audit of the consolidated financial statements of Trading Solutions.com Incorporated and Subsidiary, as of September 30, 2002 and for the year then ended, for the purpose of expressing an opinion as to whether the financial statements present fairly, the financial position, results of operations, and cash flow of Trading Solutions.com Incorporated and Subsidiary in conformity with generally accepted accounting principles, we confirm, to the best of our knowledge and belief, the following representations made to you during your examination.

1. We are responsible for the fair presentation in the consolidated financial statements of financial position, results of operations, and cash flows in conformity with generally accepted accounting principles. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control, and preventing and detecting fraud.

2. We have made available to you all -

   a. Financial records and related data.

   b. Minutes of the meetings of stockholders, directors, and committees of directors, or summaries of actions of recent meetings for which minutes have not yet been prepared.

3. There have been no -

   a. Irregularities involving management or employees who have significant roles in the system of internal accounting control.

   b. Irregularities involving other employees that could have a material effect on the financial statements.

   c. Communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on financial statements.

4. We have no plans or intentions that could materially affect the carrying value or classification of assets and liabilities in the financial statement.

5. The following have been properly recorded or disclosed in the financial statements:

   a. Related party transactions and related accounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements, and guarantees.

   b. Guarantees, whether written or oral, under which the Company is liable.

   c. Capital stock repurchase options or agreements or capital stock reserved for options, warrants, conversions, or other requirements.

   d. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements.

   e. Agreements to repurchase assets previously sold.

6. There are no -

   a. Violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.

   b. Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed by Statement of Financial Accounting Standards No 5.

7. There are no unasserted claims that our lawyer has advised us are probable of assertion and must be disclosed in accordance with Statement of Financial Accounting Standards No. 5.

8. There are no material transactions that have not been properly recorded in the accounting record underlying the financial statements.

9. The company has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged.

10. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

11. We have identified all accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates, and we believe the estimates are reasonable in the circumstances.

12. There are no such estimates that may be subject to material change in the near term that have not been properly disclosed in the financial statements. We understand that near term means the period within one year of the date of the financial statements.

13. We have no knowledge of concentrations existing at the date of the financial statements that make the Company vulnerable to the risk of a near-term severe impact that have not been properly disclosed in the financial statements. We understand that concentrations include individual or group concentrations of customers, suppliers, lenders, products, services, sources of labor or materials, licenses or other rights, or operating areas or markets. We further understand that severe impact means a significant financially disruptive effect on the normal functioning of the Company.

14. No events have occurred subsequent to the balance sheet date that would require adjustments to, or disclosure in, the financial statements.

15. We are not aware of any violation of environmental laws and or contingencies resulting there from.

/s/Ralph Moyal
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Chief Financial Officer
December 20, 2002