

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Form 10-KSB
Annual Report Pursuant to Section 13 or 15(d) of
the Securities Exchange Act of 1934

(Mark One)

☒ Annual report pursuant to section 13 or 15(d) of the
Securities Exchange Act of 1934
For the fiscal year ended March 31, 2001

☐ Transition report under section 13 or 15(d) of the
Securities Exchange Act of 1934
For the transition period from _____ to _____

Commission File Number 333-85787

Trading Solutions.com, Inc.
(Name of small business issuer in its charter)

Nevada 88-0425691
(State or other jurisdiction of (I.R.S. Employer I.D. No.)
incorporation or organization)

200 Camino Aguajito, Suite 200, Monterey, CA 93940
(Address and Zip Code of principal executive offices)

Issuer's telephone number, including area code: 619-688-9308

Securities registered pursuant to Section 12(b) of the Exchange Act:
None

Securities registered under Section 12(g) of the Exchange Act:

Common Stock, \$.001 par value
(Title of class)

Check whether the Issuer (1) filed all reports required to be filed
by section 13 or 15(d) of the Exchange Act during the past 12 months
(or for such shorter period that the registrant was required to file
such report(s), and (2) has been subject to such filing requirements
for the past 90 days. Yes ☒ No ☐

Check if there is no disclosure of delinquent filers in response to
Item 405 of Regulation S-B is contained in this form, and no
disclosure will be contained, to the best of the registrant's
knowledge, in definitive proxy or information statements
incorporated by reference in Part III of this form 10-KSB or any
amendment to this Form 10-KSB. ☐

The issuer's revenue for its most recent fiscal year was: \$22,963

The aggregate market value of the issuer's voting stock held as of
March 31, 2001 by non-affiliates of the issuer (401,000 shares) was
\$451,125.

As of March 31, 2001 the issuer had 2,861,000 shares of its \$.001
par value common stock outstanding.

Transitional Small Business Format: Yes ☐ No ☒
Documents incorporated by reference: none

PART I

Item 1. Description of Business.

The Company is a development stage company, providing online
trading classes along with basic computer classes. Trading
Solutions.com, Inc. was incorporated on May 14, 1999 by seven
persons or entities contributing \$0.001 per share for 2,495,000
shares of common stock. We also received funds from the exercise of
options to purchase 85,000 shares of common stock for \$0.10 per
share and the sale of a Regulation D private placement of 180,000
shares for \$0.50 per share. In July 2000 we completed our Initial
Public Offering selling 101,000 shares for \$1.00 per share. This
provided the capitalization of the Company.

In December 1999 the Company changed its Fiscal Year End to March 31.

Since inception, the Company has been engaged in developing corporate structure, planning operations, capital raising activities, and negotiating agreements with prospective business affiliates. The Company has had \$22,963 in operational income in 2001.

Trading Solutions.com, Inc. trading school is designed to provide education for people interested in online investing. The Company offers training for beginners as well as experienced traders. Courses consist of a combination of theory sessions linked closely with a practical hands-on approach. The Company provides online training, individual training, small group sessions and seminars on various trading and computer-related subjects.

Our marketing strategy is directed towards beginners and experienced traders. Management is working to establish a local market niche for each one of our trading schools by advertising in local newspapers and radio. We are working to increase the public's awareness of the Company's name and its services. This goal is to be achieved by carefully positioned editorials regarding the Company's services. We maintain advertisements in the local newspapers and produce color catalogs to be printed and distributed throughout the year.

Our goal was to become a leading online training school combined with an online store for a one-stop learning experience. The Company offers classes and information with current technological information. In years 1998, 1999 and 2000 the information most in demand included online trading, electronic trading, day trading strategies, and the software applied in trading. We intended to offer as many types of training and as great a variety within each subject category as possible. By the end of the year 2000, a downturn in the stock market has greatly affected our business, lowering the demand for our services.

In May 2001 we were approached by Springland Beverages, Inc., a Canadian water and beverage related company. Springland Beverages, Inc. proposed to merge with Trading Solutions.com, Inc. After reviewing their business plan we entered into a Letter of Intent with Springland Beverages, Inc. and are working on a definitive merger agreement.

Item 2. Description of Property.

The Company's sales and administrative office is located at 200 Camino Aguajito, Suite 200, Monterey, CA, 93940. It has no other physical facilities.

Item 3. Legal Proceedings.

None.

Item 4. Submission of Matters to a Vote of Securities Holders.

None.

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. Trading in the common stock has been limited and sporadic and the quotations set forth below are not necessarily indicative of actual market conditions. Further, these prices reflect inter-dealer prices without retail mark-up, mark-down, or commission, and may not necessarily reflect actual transactions. The high and low bid prices for the common stock for each quarter of the fiscal years ended March 31, 2000 and 2001 are as follows:

YEAR		BID		ASK	
2000	HIGH	LOW	HIGH	LOW	
Oct. 5 thru Dec. 29 (First Available)	1.875	1.50	3	2.125	
YEAR		BID		ASK	
2001	HIGH	LOW	HIGH	LOW	
First Quarter	2.125	.625	2.50	1.125	
Second Quarter	1.41	.46	1.50	1.06	

As of March 31, 2001, there were approximately 50 shareholders of record holding a total of 2,760,000 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.

Item 6. Management's Discussion and Analysis or Plan of Operation.

Results of Operations for the period ending March 31, 2001 and from date of inception to year ended March 31, 2000

During the year, the Company's financial condition has minimal changes as a result of operations. In the fiscal year ending March 31, 2001, the Company received revenues of \$22,963, compare to \$1,920 in the previous year. The Company increase in sales was a result of its marketing efforts. Expenses were \$132,741 for the year ended March 31, 2001 compared to \$130,770 for the previous year. Loss from operations was \$109,778 for the year ended March 31, 2001 compared to \$128,850 for the previous year. Other expenses were \$800 for the year ended March 31, 2001 compared to \$14 for the year ended March 31, 2000. The net loss was

\$110,578 for the year ended March 31, 2001 compared to \$128,864 for the previous year. Due to a downturn in the stock market we are seeing a slowing demand for our services, which may adversely affect our revenues.

Liquidity and Capital Resources

At present, the Company's major sources of liquidity and cash consist of accounts receivable \$1,695. The Company has furniture and equipment valued at \$2,863 for total assets of \$4,562. Liabilities consist of accounts payable in the amount of \$7,214 and state corporate tax payable of \$800 for total liabilities of \$8,014. Total stockholders deficit as of March 31, 2001 was \$3,452.

The Company does not have any capital commitments for the next twelve months.

We have entered into discussions with another company to exchange stock to acquire this non public company. To date, details of this transaction have not been formalized.

The Company is still in its development stage and has not felt the effects of inflation. The primary concern would be a further decline in the stock market which will result in fewer customers for our online trading classes. Should a further decline occur, the Company would increase its cost of sales.

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 9.

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 March 31, 2001.

Name	Age	Position	Director or Officer Since
Natalie Shahvaran	24	President, Director	May 14, 1999
Michael A. Strahl	41	Secretary, Director	May 14, 1999
Susan Turner	45	Treasurer, Director	May 14, 1999

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:

Natalie Shahvaran (Age 24). President, Chief Executive Officer, Chief Operating Officer, Director. Ms. Shahvaran graduated from Heald Business College with honors and received her Associate's Degree in Computer Business Administration in 1999. She has been managing several trading accounts for several years. Ms. Shahvaran worked as a computer consultant for Monterey Ventures, Inc. from 1998 to 1999. Monterey Ventures is a venture capital and financing company for small companies. Ms. Shahvaran was employed by Heald College as a college algebra/business math tutor from January 1997 to December 1998.

Michael A. Strahl (Age 41). Secretary, Director. Mr. Strahl graduated from Western State College and received his BA in Business Administration/Finance. He was the Vice President and Director of Themis Corporation, a merchant bank specializing in environmental management from June 1997 to July 1999. He was Vice President and Chief Operating Officer of Environmental Enzymes, Inc., an enzyme manufacturing company from February 1999 to July 1999. He is currently on the board of directors of Internet Finance.com, Inc. and Monterey Technologies, Inc. Michael A. Strahl is also a part owner and board member since March of 1994 of the Environmental Business Network, Inc., an environmental solutions oriented company. He was President of Environmental and Energy Group, Inc. (EEG), consultant to the oil and gas industry from April 1992 to August 1993. Before joining the environmental industry, Michael A. Strahl was a NASD Principal with Corporate Securities Group from April 1998 to January 1999 and was a branch manager for Oxford Financials from February 1990 to May 1990. An NASD Principal must pass a series 24 Securities License which allows him to be a branch manager of a stock brokerage form.

Susan Turner (Age 45). Chief Financial Officer, Treasurer, Director. Ms. Turner attended the University of Michigan School of Business Administration and received her BA in Business Administration in April 1975. She graduated with a major in Accounting. Ms. Turner passed the CPA exam in November 1975 and obtained a Michigan CPA license April 1978, a Georgia license September 1980 and a California license December 1985. Ms. Turner is currently a Certified Public Accountant. Ms. Turner started her professional career over 20 years ago with Peat, Marwick, Mitchell, a national CPA firm from September 1975 to April 1977. She was also audit manager for the Commercial Loan Department of General Electric Credit Corporation in Palo Alto, CA from November 1978 to July 1981. Ms. Turner previously managed the tax department of McGilloway & Elstob in California from December 1984 to September 1987, and has been the proprietor of her own CPA firm since 1987. Ms. Turner will handle the Corporation's financial matters, including financial statement preparation, tax returns, budgeting and forecasting.

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 March 31, 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

Executive	Year	Salary
Natalie Shahvaran President	2000	\$11,300
	2001	\$30,500
Michael Strahl Secretary	2000	\$1,550
	2001	\$2,500
Susan Turner Treasurer	2000	-0-
	2001	\$1,000

The board has adopted an executive compensation plan for its Executive Officers and Directors as follows: the board members will receive no cash compensation or reimbursement for the expenses incurred in connection with attending board meetings. The Company reserves the right to pay consulting fees to its board members and officers for the time and services they provide to the Company. Our Chief Executive Officer will receive up to \$30,000 in compensation for her full time commitment to the development and promotion of the company.

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 March 31, 2001, the beneficial ownership of the Company's Common Stock by each person known by the Company to beneficially own more than 5% of the Company's Common Stock, including options, outstanding as of such date and by the officers and directors of the Company as a group. Except as otherwise indicated, all shares are owned directly.

Class After Title of Class Offering	Name and address of beneficial owner	Amount and Nature of Beneficial Ownership	Percent of Class
Common	Natalie Shahvaran (1) P.O. Box 22851 Carmel, CA 93922	1,250,000	46.62%
Common	Robert Strahl (2) 2251 San Diego Ave., #B-375 San Diego, CA 92110	1,260,000	47%
Common	Michael A. Strahl (1) 814 Bel Air Way Salinas, CA 93901	20,000	0.7%
Common	Susan F. Turner (1) P.O. Box 3687 Carmel, CA 93921	3,000	0.1%
Common	Directors and Officers as a group (3 persons)	1,290,000	47.48%

(1) Officer and/or director of the Company

(2) Mr. Robert Strahl is the beneficial owner of 1,210,000 shares held in the name of Internet Finance.com, Inc. and of 50,000 shares held in the name of Monterey Ventures, Inc.

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.

The Company entered into an agreement with Internet Finance.com, Inc., a company controlled by Robert Strahl, to provide assistance to the Company in the formation of its corporate structure and to use their contacts in assisting with the development of a public market for the Company's common stock. The agreement calls for Internet Finance.com, Inc. to be paid a total of \$22,000 of which the entire amount has been paid plus \$2,000 for additional services.

Monterey Ventures, a company also controlled by Robert Strahl, provides office space and support services to the Company. Total cash paid for these services was \$1,000 for year ended March 31, 2001 and \$1,615 for year ended March 31, 2000.

The Company entered into an agreement with Natalie Shahvaran to provide consulting services to the Company. Ms. Shahvaran was paid \$30,500 for the year ended March 31, 2001 and \$11,300 for the year ended March 31, 2000 and these amounts have been identified in the executive compensation table.

A shareholder, Melissa DeAnzo provided support services to the Company and was paid \$4,700 for the year ended March 31, 2001 and \$9,500 for the year ended March 31, 2000.

Item 13. Exhibits and Reports on Form 8-K.

Reports on Form 8-K

On August 28, 2000, the Company filed a report on Form 8-K, Other Events. The purpose of the filing was to inform the public that the registered offering by the issuer had been closed.

On May 24, 2001, the Company filed a report on Form 8-K, Other Events. The purpose of the filing was to inform the public that the Company has signed a letter of intent with Springland Beverages, Inc. for the acquisition of Springland.

Exhibits

Exhibit No. Location	Description
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2.1	Articles of Incorporation	*
2.2	Amended Articles of Incorporation	*
2.3	Bylaws	*

* Incorporated herein by reference to the Company's Form 10-SB/A2 as filed with the Securities and Exchange Commission on March 20, 2000.

SIGNATURES

In accordance with Section 13 or 15(d) of 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: July 12, 2001	By:/s/ Natalie Shahvaran Natalie Shahvaran, President
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Date: July 12, 2001	By:/s/ Susan F. Turner Susan F. Turner, Treasurer
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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: July 12, 2001	By:/s/ Natalie Shahvaran Natalie Shahvaran, Director
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Date: July 12, 2001

By:/s/ Michael A. Strahl
Michael A. Strahl, Director

Date: July 12, 2001

By:/s/ Susan F. Turner
Susan F. Turner, Director

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To the Board of Directors and Shareholders
Trading Solutions.Com, Incorporated
Monterey, California

Independent Auditor's Report

I have audited the balance sheet of Trading Solutions.Com, Incorporated as of March 31, 2001 and 2000, and the related statements of operations, stockholders' equity and cash flows for the year ended March 31, 2001 and from the date of inception to March 31, 2000. These financial statements are the responsibility of the Company's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I 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 assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides reasonable basis for my opinion.

In my opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of Trading Solutions.Com, Incorporated, as of March 31, 2001 and 2000 and the results of operations and its cash flows and the cumulative results of operations and cumulative cash flows for the year ended March 31, 2001 and for the period from date of inception to March 31, 2000 in conformity with generally accepted accounting principles.

The accompanying financial statements have been prepared assuming the Company will continue as a going concern. As discussed in Note 7 to the financial statements, the Company has incurred net losses from operations and has received no 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.

/s/ Hawkins Accounting

June 27, 2001

TRADING SOLUTIONS.COM, INCORPORATED
BALANCE SHEET
March 31, 2001 and 2000

ASSETS

Current assets

Cash in bank	\$	4	\$	4,691
Other receivable		1,695		176
Total current assets		1,699		4,867

Furniture and equipment

Equipment		2,606		2,206
Furniture		1,273		600

		3,879		2,806
Accumulated depreciation		(1,016)		(176)

		2,863		2,630
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Total assets	\$	4,562	\$	7,497
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LIABILITIES AND STOCKHOLDER'S EQUITY

Current liabilities

Accounts payable	\$	7,214	\$	1,371
State corporate tax payable	\$	800		
Total current liabilities		8,014		1,371

Total liabilities		8,014		1,371
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Stockholders' equity

Common stock, 20,000,000 shares authorized at a par value of .001. 2,861,000 outstanding		28,610		27,600
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Paid in capital		207,380		107,390
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Deficit incurred during development stage		(239,442)		(128,864)
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Total stockholder's equity		(3,452)		6,126
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Total liabilities and stockholder's equity	\$	4,562	\$	7,497
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The accompanying notes are an integral part of these financial statements.

TRADING SOLUTIONS.COM, INCORPORATED

STATEMENT OF OPERATIONS

For the year ending March 31, 2001 and from date of inception to
year ended March 31, 2000

	2001	2000
Income	\$ 22,963	\$ 1,920
Expenses		
Accounting fees	7,980	6,000
Advertising	17,975	4,580
Bank Charges	149	104
Compensation	0	34,000
expense		
Consulting fees	63,984	41,107
Depreciation	840,	176
Education	0	1,995
Management fees	0	5,000
Miscellaneous	0	7,884
Office supplies	5,808	4,534
Postage	1,424	89
Promotions	0	514
Tax and licenses	180	1,765
Legal fees	5,742	12,606
Organizational	0	896
costs		
Rent	3,600	3,166
Telephone	3,292	2,602
Travel	21,314	3,752
Dues and	453	
subscriptions		
Total expenses	132,741	130,770
Loss from	(109,778)	(128,850)
operations		
Other (expenses)		
Interest		(14)
State Corporate Tax	(800)	
Total other expenses	(800)	(14)
expenses		
Net Loss	\$ (110,578)	\$ (128,864)
Loss per common		
Share	(0.04)	\$ (0.05)
Weighted average of	2,828,334	2,587,302
shares outstanding		

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

TRADING SOLUTIONS.COM, INCORPORATED
STATEMENT OF STOCKHOLDER'S EQUITY
For year ending March 31, 2001 and from date of inception to year
end March 31, 2000

	Common Stock Shares	Amount	Paid In Capital	Retained Earnings	Total
Founders stock	2,495,000	24,950	(22,455)		2,495
Options	85,000	850	41,645		42,495
May 18, 1999	14,000	140	6,860		7,000
May 21, 1999	2,000	20	980		1,000
May 24, 1999	3,000	30	1,470		1,500
May 27, 1999	2,000	20	980		1,000
June 2, 1999	10,000	100	4,900		5,000
June 3, 1999	2,000	20	980		1,000
June 4, 1999	4,000	40	1,960		2,000
June 7, 1999	2,000	20	980		1,000
June 13, 1999	2,000	20	980		1,000
June 16, 1999	3,000	30	1,470		1,500
June 17, 1999	10,000	100	4,900		5,000
June 22, 1999	2,000	20	980		1,000
June 25, 1999	1,000	10	490		500
June 27, 1999	6,000	60	2,940		3,000
June 29, 1999	12,000	120	5,880		6,000
June 30, 1999	2,000	20	980		1,000
July 1, 1999	15,000	150	7,350		7,500
July 2, 1999	14,000	140	6,860		7,000
July 5, 1999	3,000	30	1,470		1,500
July 8, 1999	6,000	60	2,940		3,000
July 12, 1999	2,000	20	980		1,000
July 14, 1999	3,000	30	1,470		1,500
November 23, 1999	2,000	20	980		1,000
November 29, 1999	2,000	20	980		1,000
December 3, 1999	20,000	200	9,800		10,000
December 9, 1999	2,000	20	980		1,000
December 13, 1999	10,000	100	4,900		5,000
December 20, 1999	20,000	200	9,800		10,000
December 21, 1999	4,000	40	1,960		2,000
Not less per period				(128,864)	(128,864)
Total	2,760,000	\$ 27,600	\$ 107,390	\$ (128,864)	\$ 6,126
2001					
March 31, 2000	2,760,000	\$ 27,600	\$ 107,390	(128,864)	\$ 6,126
June 26, 2000	35,000	330	34,650		35,000
July 18, 2000	21,000	210	20,790		21,000
July 19, 2000	3,000	30	2,970		3,000
July 21, 2000	25,000	250	24,750		25,000
August 1, 2000	13,000	130	12,870		13,000
August 4, 2000	2,000	20	1,980		2,000
November 21, 2000	2,000	20	1,980		2,000
Net loss per period				(110,579)	(110,578)
	2,861,000	\$ 28,610	\$ 207,380	\$ (239,442)	\$ (3,452)

The accompanying notes are an integral part of these financial statements

TRADING SOLUTIONS.COM, INCORPORATED
STATEMENT OF CASH FLOWS - INDIRECT METHOD
For the year ended March 31, 2001 and from date of inception to year
end March 31, 2000

	2001	2000
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income (loss)	\$ (110,578)	\$ (128,864)
Adjustment to reconcile net income to net cash provided by operating activities		
Depreciation	840	176
Compensation expense		34,000
Increase in other receivables	(1,519)	(176)
Increase in current liabilities	6,643	1,371
NET CASH PROVIDED BY OPERATING ACTIVITIES	(104,614)	(93,493)
INVESTING ACTIVITIES		
Purchase of furniture and equipment	1,073	2,806
NET CASH USED INVESTING ACTIVITIES	1,073	2,806
FINANCING ACTIVITIES		
Sale of common stock	101,000	100,990
Short term borrowing		3,000
Payment of short term borrowing		(3,000)
NET CASH REALIZED FROM FINANCING ACTIVITIES	101,000	100,990
INCREASE IN CASH AND CASH EQUIVALENTS	(4,687)	4,691
Cash and cash equivalents at the beginning of the year	4,691	0
CASH AND CASH EQUIVALENTS	\$ 4	\$ 4,691
Supplemental disclosure of financing activities		
Interest paid during the period from date of inception to March 31, 2000		\$ 14

The accompanying notes are an integral part of these financial statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of the business - Trading Solutions.Com, Inc (the "Company) is designed to provide education for people interested in on line investing. The Company also intends to establish a corporate trading account and manage money. The Company further intends to establish or acquire an e-commerce business to link with the trading school.

Pervasiveness 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, 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 these estimates.

Cash and cash equivalents - For financial statement presentation purposes, the Company considers all short term investments with a maturity date of three months or less to be cash equivalents.

Property and equipment - Property and equipment are recorded at cost. Maintenance and repairs are expensed as incurred; major renewals and betterments are capitalized. When items of property or equipment are sold or retired, the related costs and accumulated depreciation are removed from the accounts and any gain or loss is included in income.

Depreciation is provided using the straight-line method, over the useful lives of the assets.

Income taxes - Income taxes are provided for the tax effects of transactions reported in the financial statements and consist of taxes currently due plus deferred taxes related primarily to differences between the recorded book basis and the tax basis of assets and liabilities for financial and income tax reporting. The deferred tax assets and liabilities represent the future tax return consequences of those differences, which will either be taxable or deductible when the assets and liabilities are recovered or settled. Deferred taxes are also recognized for operating losses that are available to offset future taxable income.

Stock options -Stock that is issued for services rendered are recorded at the fair value of the stock in the year that the stock is given and recorded as an expense in the same year.

NOTE 2:BACKGROUND

The Company was incorporated under the laws of the State of Nevada on May 14,1999. The principal activities of the Company, from the beginning of the development stage, have been organizational matters and the sale of stock.

NOTE 3:EQUIPMENT AND FURNITURE

The following is a summary of fixed asset classifications, accumulated depreciation and depreciable lives for the Company at March 31 2001 and 2000.

	Useful life Years	2001	2000
Computer equipment	5	\$ 2,606	\$ 2,206
Office furniture	10	1,273	600
Total		3,879	2,806
Accumulated depreciation		(1,016)	(176)
Net equipment and furniture		\$ 2,863	\$ 2,630

Depreciation expense for the period from date of inception to year-end March 31, 2001 and 2000 was \$840 and \$ 176 respectively.

NOTE 4: COMMON STOCK

Founders stock - At incorporation the Company issued stock to the founders of the corporation. These shares totaled 2,495,000 shares and were issued for consideration of \$.001 per share. Proceeds from these sales were \$2,495. At the organizational meeting of the board of directors it was voted on to issue stock options of the Company's common stock to certain officers of the corporation, a key employee of a non affiliated company and the non affiliated company. These options are to be exercised at \$.10 a share and have an expiration date of December 31, 2002. These options are callable at \$.02 per share by the Company with a 30 day notice. A total of 85,000 shares were voted on for the options of which 85,000 shares of the options were exercised at September 30, 1999. Total proceeds from these sales were \$8,500. The fair market value at the date the options were granted was \$.50 a share. Therefore, the Company has recognized \$ 34,000 in compensation expense for the period.

Public stock offering - During the period ended March 31, 2000 the Company sold solely to accredited and/or sophisticated investors its common stock. Each share had a par value of \$.001 a share and was offered to the investors at \$.50 a share. The stock was sold during various times during the period from date of inception to March 31, 2000 to 37 different investors buying a total of 180,000 shares of common stock. Total proceeds, from the offering, as of the period ended March 31, 2000 were \$90,000.

Initial Public Offering-During the year ended March 31, 2001, the Company initiated a public stock offering of three hundred thousand of its common shares. As of March 31, 2001 \$101,000 was raised from the sale of 101,000 shares. The Offering closed in July 2000.

NOTE 5: INCOME TAXES

The benefit for income taxes from operations consisted of the following components: current tax benefit of \$35,916 and \$19,480 for the years 2001 and 2000 resulting from a net loss before income taxes, and a deferred tax expense of \$35,916 and \$19,480 resulting from a valuation allowance recorded against the deferred tax asset resulting from net operating losses. Net operating loss carryforward will expire in 2021 and 2020.

The valuation allowance will be 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 asset is no longer required.

NOTE 6: RELATED PARTY TRANSACTIONS

The Company entered into an agreement with one of its shareholders to provide assistance to the Company in the formation of its corporate structure and to use their contacts in assisting with the development of a public market for the Company's common stock. The agreement calls for the shareholder to be paid a total of \$22,000 of which \$17,000 and \$5,000 was paid for the period ended March 31, 2001 and 2000. Two thousand additionally was paid for additional services in 2001. The Company is to further provide support services such as office space and telephone services for which the Company will be billed separately. Total cash paid for these additional services as of March 31, 2001 and 2000 was \$1000 and 1,615 respectively.

The Company also entered into an agreement with another shareholder to provide consulting services to the Company. As of March 31, 2001 and 2000 \$30,500 and \$11,300 was paid respectively.

There is an agreement with one of the founders to provide support services to the Company. The total amount paid, as of March 31, 2001 and 2000 was \$4,700 and \$9,500 respectively.

NOTE 7: GOING CONCERN

From the date of inception to March 31, 2001 the Company has net losses from operating activities which raise substantial doubt about its ability to continue as a going concern.

Management will work to establish a local market niche for each one of its trading schools by advertising in local newspapers and radio. This is intended to create public awareness of the Company's name and its services.

Management also intends to affiliate with professional traders to teach online classes and seminars in real-time broadcasting. The Company also intends to continually invest in its web site infrastructure as needed for upgrades, incorporation of new features and keeping up with the changing internet technology. The Company will establish an on line store that will offer literature such as books, newspapers and newsletters that will target online investors.

In order to attract and retain quality instructors the Company plans to grant each participating instructor the opportunity to be promoted on an exclusive basis by the Company's web site.

The Company's ability to continue as a going concern is dependent upon a successful public offering and ultimately achieving profitable operations.

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 8: SUBSEQUENT EVENT

On May 7, 2001 the Company entered into discussions with another company to exchange stock to acquire this non public company. The details of this transaction has not formalized as of the audit date.

