OTC Markets

OTC Pink® Basic Disclosure Guidelines

Federal securities laws, such as Rules 10b-5 and 15c2-11 of the Securities Exchange Act of 1934 ("Exchange Act") as well as Rule 144 of the Securities Act of 1933 ("Securities Act"), and state Blue Sky laws, require issuers to provide adequate current information to the public markets. With a view to encouraging compliance with these laws, OTC Markets Group has created these OTC Pink Basic Disclosure Guidelines. We use the basic disclosure information provided by OTC Pink companies under these guidelines to designate the appropriate tier in the OTC Pink marketplace: Current, Limited or No Information. OTC Markets Group may require companies with securities designated as Caveat Emptor to make additional disclosures in order to qualify for OTC Pink Current Information tier.

Qualifications for the OTC Pink - Current Information Tier

Companies that make the information described below publicly available on a timely basis (90 days after fiscal year end for Annual Reports; 45 days after each fiscal quarter end for Quarterly Reports) qualify for the Current Information Tier. Financial reports must be prepared according to U.S. GAAP or IFRS, but are not required to be audited to qualify for the OTC Pink Current Information tier.

Initial Qualification:

1. Subscribe to the OTC Disclosure & News Service on www.OTCIQ.com to publish your financial reports and material news.

2. Create the following documents, save them in PDF format and upload them via www.OTCIQ.com:
    - Annual Financial statements (Document must Include: Balance Sheet, Income Statement, Statement of Cash Flows, Notes to Financial Statements) for the previous two fiscal years. If these reports are audited, please attach the audit letter from the PCAOB registered audit firm. Each year's Annual Financial statements should be posted separately under the report type "Annual Report" in OTCIQ.
    - Any subsequent Quarterly Reports since the most recent Annual Report.
    - The most recent fiscal period end report should also include information in accordance with these OTC Pink Basic Disclosure Guidelines; use the fillable form beginning on page 3.

3. If financial reports are not audited by a PCAOB registered audit firm:
    - Submit a signed Attorney Letter Agreement (first two pages of the Attorney Letter Guidelines).
    - After following the appropriate procedures with a qualified attorney, upload an Attorney Letter complying with Attorney Letter Guidelines through your otciq.com account.

Ongoing Qualification:

1. **For each Fiscal Quarter End**, upload a Quarterly Report via www.OTCIQ.com within **45** days of the quarter end. (A separate quarterly report is not required for the 4th quarter.) The Quarterly Report should include:
    - Information in accordance with these OTC Pink Basic Disclosure Guidelines -- use the fillable form beginning on page 3.
    - Quarterly financial statements (Balance Sheet, Income Statement, Statement of Cash Flows, Notes to Financial Statements).
    - No Audit Letter or Attorney Letter is required**.**

2. **For each Fiscal Year End**, upload an Annual Report within **90 days** of the fiscal year end. The Annual Report should include:
    - Information in accordance with these OTC Pink Basic Disclosure Guidelines -- use the fillable form beginning on page 3.
    - Annual financial statements (Balance Sheet, Income Statement, Statement of Cash Flows, Notes to Financial Statements, and Audit Letter, if the financial statements are audited).

3. If financial reports are not audited by a PCAOB registered audit firm, upload an Attorney Letter via www.OTCIQ.com complying with the Attorney Letter Guidelines within **120 days** of the fiscal year end.

Qualifications for the OTC Pink - Limited Information Tier

Companies that make the information described below publicly available within the prior 6 months qualify for the Limited Information Tier.

1. Subscribe to the OTC Disclosure & News Service on www.OTCIQ.com to publish your financial reports and material news.
2. Create a Quarterly Report or Annual Report for a fiscal period ended within the previous 6 months, save it in PDF format and upload it via www.OTCIQ.com. The Quarterly Report or Annual Report includes:
    - Balance Sheet, Income Statement, and Total Number of Issued and Outstanding Shares. Financial statements must be prepared in accordance with US GAAP, but are not required to be audited. (Please note that Cash Flow Statements are not required to qualify for the Limited Information tier; however, unless the financial statements include a Cash Flow Statement, no financial data will be included in the OTC Financials Data Service, which distributes company financial data to online investor portals and makes the data available on your company's Financials tab on www.otcmarkets.com)
    - A company in the Limited Information tier, may, but is not required to, include information in accordance with these OTC Pink Basic Disclosure Guidelines using the fillable form beginning on page 3.

Current Reporting of Material Corporate Events

OTC Markets Group encourages companies to make public disclosure available regarding corporate events that may be material to the issuer and its securities. Persons with knowledge of such events would be considered to be in possession of material nonpublic information and may not buy or sell the issuer's securities until or unless such information is made public. If not included in the issuer's previous public disclosure documents or if any of the following events occur after the publication of such disclosure documents, the issuer shall publicly disclose such events by disseminating a news release within 4 business days following their occurrence, and posting such news release through the OTC Disclosure & News Service.

Material corporate events include:

- Entry or Termination of a Material Definitive Agreement
- Completion of Acquisition or Disposition of Assets, Including but not Limited to mergers
- Creation of a Direct Financial Obligation or an Obligation under an Off-Balance Sheet Arrangement of an Issuer
- Triggering Events That Accelerate or Increase a Direct Financial Obligation or an Obligation under an Off-Balance Sheet Arrangement
- Costs Associated with Exit or Disposal Activities
- Material Impairments
- Sales of Equity Securities
- Material Modification to Rights of Security Holders
- Changes in Issuer's Certifying Accountant
- Non-Reliance on Previously Issued Financial Statements or a Related Audit Report or Completed Interim Review
- Changes in Control of Issuer
- Departure of Directors or Principal Officers; Election of Directors; Appointment of Principal Officers
- Amendments to Articles of Incorporation or Bylaws; Change in Fiscal Year
- Amendments to the Issuer's Code of Ethics, or Waiver of a Provision of the Code of Ethics
- Other events the issuer considers to be of importance

OTC Pink Basic Disclosure Guidelines

1) Name of the issuer and its predecessors (if any)

In answering this item, please also provide any names used by predecessor entities in the past five years and the dates of the name changes.

Bakken Water Transfer Services, Inc.

f/k/a CCC Globalcom Corp. (August 2015)
f/k/a Emerald Capital Investments, Inc. (June 2000)

2) Address of the issuer's principal executive offices

Company Headquarters
Address 1: 315 South Main Street
Address 2: Suite 103
Address 3: Minot, ND 58701
Phone: (702) 904-0475
Email: info@bakkenwatertransfer.com
Website(s): _____

IR Contact
Address 1: _____
Address 2: _____
Address 3: _____
Phone: _____
Email: _____
Website(s): _____

3) Security Information

Trading Symbol: BWTX
Exact title and class of securities outstanding: Common Stock
CUSIP: 05758T 109
Par or Stated Value: $0.0001
Total shares authorized: 1,000,000,000 as of: 6/21/16
Total shares outstanding: 342,836,257 as of: 6/21/16

Additional class of securities (if necessary):
Trading Symbol: _____
Exact title and class of securities outstanding: Series A Convertible Preferred Stock
CUSIP: _____
Par or Stated Value: $0.0001
Total shares authorized: 2,000,000 as of: 6/21/16
Total shares outstanding: 2,000,000 as of: 6/21/16

Transfer Agent
Name: Standard Registrar & Transfer Co. Inc.
Address 1: 12528 South 1840 East
Address 2: Draper, UT 84020
Address 3: _____
Phone: (801) 571-8844
Is the Transfer Agent registered under the Exchange Act?* Yes: ☒ No: ☐
*To be included in the OTC Pink Current Information tier, the transfer agent must be registered under the Exchange Act.

List any restrictions on the transfer of security:

None.

Describe any trading suspension orders issued by the SEC in the past 12 months.

None.

List any stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization either currently anticipated or that occurred within the past 12 months:

None.

4) Issuance History

List below any events, in chronological order, that resulted in changes in total shares outstanding by the issuer in the past two fiscal years and any interim period. The list shall include all offerings of equity securities, including debt convertible into equity securities, whether private or public, and all shares or any other securities or options to acquire such securities issued for services, describing (1) the securities, (2) the persons or entities to whom such securities were issued and (3) the services provided by such persons or entities. The list shall indicate:

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

During June 2015, we entered into a Stock Purchase Agreement pursuant to which we agreed to issue 45 million shares of common stock to a single investor Nevada in exchange for $40,000 cash.

On July 1, 2015, we entered into a Stock Purchase Agreement with Michael Childs, an individual and who was formerly a member of our Board of Directors and served as our Secretary, pursuant to which we agreed to issue 30,000,000 shares of our common stock in exchange for $10,000 cash payment. As of November 17, 2015, these shares have not been issued.

On July 2, 2015, pursuant to a Securities Exchange Agreement, Jack Galvin and Mark Childs each exchanged 1,000,000 shares of our common stock for 1,000,000 shares of our Series A Convertible Preferred Stock.

On July 28, 2015, we issued 1,000,000 shares of our common stock to Doug Christensen, an individual, and 500,000 shares of common stock to Mark Norred, an individual, for services rendered. The total value of the shares issued was $4,500.

The issuances were exempt from registration pursuant to Section 4(a)(2) of the Securities Act of 1933. No other shares were offered or sold. The shares are restricted securities in accordance with Rule 144 and contain a legend (1) stating that the shares have not been registered under the Securities Act and (2) setting forth or referring to the restrictions on transferability and sale of the shares under the Securities Act.

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

_____

C. The number of shares offered;

_____

D. The number of shares sold;

_____

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

_____

F. The trading status of the shares; and

_____

G. Whether the certificates or other documents that evidence the shares contain a legend (1) stating that the shares have not been registered under the Securities Act and (2) setting forth or referring to the restrictions on transferability and sale of the shares under the Securities Act.

_____

5) Financial Statements

Provide the financial statements described below for the most recent fiscal year end or quarter end to maintain qualification for the OTC Pink Current Information tier. For the initial disclosure statement (qualifying for Current Information for the first time) please provide reports for the two previous fiscal years and any interim periods.

A. Balance sheet;
B. Statement of income;
C. Statement of cash flows;
D. Financial notes; and
E. Audit letter, if audited

The financial statements requested pursuant to this item shall be prepared in accordance with US GAAP by persons with sufficient financial skills.

You may either (i) attach/append the financial statements to this disclosure statement or (ii) post such financial statements through the OTC Disclosure & News Service as a separate report using the appropriate report name for the applicable period end. ("Annual Report," "Quarterly Report" or "Interim Report").

If you choose to publish the financial reports separately as described in part (ii) above, you must state in the accompanying disclosure statement that such financial statements are incorporated by reference. You may reference the document(s) containing the required financial statements by indicating the document name, period end date, and the date that it was posted to otciq.com in the field below.

<u>The following financial statements are included herewith:</u>

A. <u>Unaudited financial statements as of and for the quarter ended March 31, 2016.</u>

Information contained in a Financial Report is considered current until the due date for the subsequent Financial Report. To remain in the OTC Pink Current Information tier, a company must post its Annual Report within 90 days from its fiscal year-end date and Quarterly Reports within 45 days of its fiscal quarter-end date.

6) Describe the Issuer's Business, Products and Services

Describe the issuer's business so a potential investor can clearly understand the company. In answering this item, please include the following:

A. a description of the issuer's business operations;

<u>We provide water and other services in the oil field services sector.</u>

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

We were incorporated on May 23, 2000 in the State of Nevada.

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

1389 – Oil and gas field services, misc.

D. the issuer's fiscal year end date;

December 31

E. principal products or services, and their markets;

We provide water and other services in the oil field services sector.

7) Describe the Issuer's Facilities

The goal of this section is to provide a potential investor with a clear understanding of all assets, properties or facilities owned, used or leased by the issuer.

In responding to this item, please clearly describe the assets, properties or facilities of the issuer, give the location of the principal plants and other property of the issuer and describe the condition of the properties. If the issuer does not have complete ownership or control of the property (for example, if others also own the property or if there is a mortgage on the property), describe the limitations on the ownership.

If the issuer leases any assets, properties or facilities, clearly describe them as above and the terms of their leases.

We currently lease office space at 315 S. Main Street, Minot, North Dakota, for $195 per month pursuant to a 14 month lease entered into on June 24, 2015.

8) Officers, Directors, and Control Persons

The goal of this section is to provide an investor with a clear understanding of the identity of all the persons or entities that are involved in managing, controlling or advising the operations, business development and disclosure of the issuer, as well as the identity of any significant shareholders.

A. Names of Officers, Directors, and Control Persons. In responding to this item, please provide the names of each of the issuer's executive officers, directors, general partners and control persons (control persons are beneficial owners of more than five percent (5%) of any class of the issuer's equity securities), as of the date of this information statement.

Jack Galvin – Sole Director, President, Secretary, and Treasurer

Mark Childs – control person

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

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

N/A

2. The entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities, or banking activities;

    N/A

3. A finding or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, or a state securities regulator of a violation of federal or state securities or commodities law, which finding or judgment has not been reversed, suspended, or vacated; or

    N/A

4. The entry of an order by a self-regulatory organization that permanently or temporarily barred suspended or otherwise limited such person's involvement in any type of business or securities activities.

    N/A

C. Beneficial Shareholders. Provide a list of the name, address and shareholdings or the percentage of shares owned by all persons beneficially owning more than ten percent (10%) of any class of the issuer's equity securities. If any of the beneficial shareholders are corporate shareholders, provide the name and address of the person(s) owning or controlling such corporate shareholders and the resident agents of the corporate shareholders.

The following table sets forth, as of June 21, 2016, certain information with respect to our equity securities owned of record or beneficially by (i) each of our Officers and Directors; (ii) each person who owns beneficially more than 10% of each class of our outstanding equity securities; and (iii) all Directors and Officers as a group.

Name	Amount of Beneficial Ownership	Ownership Percentage (1)	Percentage of Voting Power (4)
Jack Galvin (2)	120,084,503 (3)	34.9%	47.8%
Mark Childs	106,084,503 (3)	30.9%	47.2%
All Directors and Officers as a Group (1 Person)			

(1) Based on 342,836,257 shares of common stock outstanding Shares of common stock subject to options or warrants currently exercisable are deemed outstanding for purposes of computing the percentage of the person holding such options or warrants, but are not deemed outstanding for purposes of computing the percentage of any other person. There are currently warrants outstanding and held by one (1) holder to acquire 1,500,000 shares of common stock at $0.0065 per share.

(2) Indicates an Officer and/or Director.

(3) Includes 1 million shares of common stock that may be acquired upon the conversion of 1 million shares of Series A Convertible Preferred Stock. The Series A Convertible Preferred Stock has 500 votes per share.

(4) Includes 1 billion votes pursuant to 2,000,000 shares of Series A Convertible Preferred Stock that are issued and outstanding and held equally by Mr. Galvin and Mr. Childs.

9) Third Party Providers

Please provide the name, address, telephone number, and email address of each of the following outside providers that advise your company on matters relating to operations, business development and disclosure:

Legal Counsel
Name: Brian A. Lebrecht
Firm: Clyde Snow & Sessions, PC
Address 1: 201 S. Main Street, 13th Floor
Address 2: Salt Lake City, UT 84111
Phone: (801) 433-2453
Email: bal@clydesnow.com

Accountant or Auditor
Name: Robert Madden
Firm: Advanced CFO Solutions
Address 1: PO Box 899
Address 2: Pleasant Grove, UT 84062
Phone: (801) 232-0753
Email: rmadden@advancedcfo.com

Investor Relations Consultant
Name: _____
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

Other Advisor: Any other advisor(s) that assisted, advised, prepared or provided information with respect to this disclosure statement.
Name: _____
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

10) Issuer Certification

The issuer shall include certifications by the chief executive officer and chief financial officer of the issuer (or any other persons with different titles, but having the same responsibilities).

The certifications shall follow the format below:

I, Jack Galvin certify that:

1. I have reviewed this quarterly disclosure statement of Bakken Water Transfer Services, Inc.;

2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and

3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

June 21, 2016 [Date]

_______________________________________ [CEO's Signature]

_______________________________________ [CFO's Signature]
(Digital Signatures should appear as "/s/ [OFFICER NAME]")

President and Treasurer [Title]

Condensed Balance Sheet (Unaudited)

		March 31, 2016		December 31, 2015
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	$	10,042	$	11,021
Prepaid expenses		32,500		55,000
Other assets		230		230
TOTAL ASSETS	$	42,772	$	66,251
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)				
CURRENT LIABILITIES				
Accrued liabilities	$	99,499	$	91,494
TOTAL LIABILITIES	$	99,499	$	91,494
STOCKHOLDERS' EQUITY				
Preferred stock, Series A, $0.0001 par value: 25,000,000 shares authorized; 2,000,000 shares issued and outstanding at March 31, 2016; 2,000,000 shares issued and outstanding at December 31, 2015;		200		200
Common stock, $0.0001 par value: 1,000,000,000 shares authorized; 342,836,257 shares issued and outstanding at March 31, 2016; 342,836,257 shares issued and outstanding at December 31, 2015;		34,284		34,284
Common stock subscribed		10,000		10,000
Paid-in capital		2,451,578		2,451,578
Retained Earnings		(2,552,789)		(2,521,305)
TOTAL STOCKHOLDERS' EQUITY		(56,727)		(25,243)
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	$	42,772	$	66,251

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

Condensed Statements of Operations (Unaudited)

	Three Months Ended March 31, 2016		Three Months Ended March 31, 2016	
OPERATING EXPENSES				
Salaries and employee benefits	$	0	$	—
Professional fees		30,375		30,375
Rent		585		585
General and administrative		19		19
Interest Expense		505		505
Total operating expenses		31,484		31,484
Operating loss		(31,484)		(31,484)
Loss before income taxes		(31,484)		(31,484)
Provision for income taxes		—		—
NET LOSS	$	(31,484)	$	(31,484)
Weighted average shares outstanding		342,836,257		342,836,257
Basic and diluted per share amounts:				
Net income	$	(0.0001)	$	(0.0001)

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

Condensed Statements of Cash Flows (Unaudited)

		Three Months Ended March 31, 2016
Cash flows from operating activities:		
Net loss from continuing operations	$	(31,484)
Adjustments to reconcile net (loss) income to net cash from operating activities:		
Issuance of warrants		—
Changes in operating assets and liabilities:		
Other current assets		22,500
Accrued liabilities		8,005
Net cash used in operating activities		(979)
Cash flows from financing activities:		
Proceeds from issuance of common stock		—
Net cash from financing activities		—
Net increase in cash and cash equivalents		(979)
Cash and cash equivalents at beginning of period		11,021
Cash and cash equivalents at end of period	$	10,042

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

Condensed Statement of Stockholders' Equity (Deficit) (Unaudited)

	Preferred Stock		Common Stock		Common Stock Subscribed		Additional Paid	Accumulated	Total Stockholders'
	Shares	Amount	Shares	Amount	Shares	Amount	in Capital	Deficit	Equity (Deficit)
Balances, December 31, 2015	2,000,000	$ 200	342,836,257	$ 34,284	30,000,000	$ 10,000	$ 2,451,578	$ (2,521,305)	$ (25,243)
									-
Net loss								$ (31,484)	$ (31,484)
Balances, March 31, 2016	2,000,000	$ 200	342,836,257	$ 34,284	30,000,000	$ 10,000	$ 2,451,578	$ (2,552,789)	$ (56,727)

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

BAKKEN WATER TRANSFER SERVICES, INC.
Notes to the Condensed Financial Statements
March 31, 2016
Unaudited

Note 1. General

Nature of Business

The Company is in the oil field services industry with operations currently in the Bakken Shale region of North Dakota. The Company operates in the oilfield services business which currently includes water sales and transportation.

Bakken Water Transfer Services, Inc. ("Bakken Water") was formed on May 23, 2000 in the State of Nevada as CCC Globalcom Corporation. On June 12, 2000, the Company became the surviving corporation in a merger with Emerald Capital Investments, Inc., a Delaware corporation. On June 30, 2015, the Company changed its name to Bakken Water Transfer Service, Inc.

Recent Developments

During the year ending December 31, 2014, the Company had no operations, assets or liabilities.

From June 2015 through March 2016, the Company entered into ten separate License Agreement and Easement Option agreements with third party landowners which, subject to certain conditions, give the Company the exclusive right to extract and pump surface water from the land owner's property for a duration ranging from 2 to 3 years.

On May 19, 2015, pursuant to a Reorganization and Stock Purchase Agreement, the then-majority shareholders, Jeremy W. Castonguay and Andrew Wyatt sold 238,669,006 shares of the Company's common stock, representing 80% of the then-issued voting securities, to Jack Galvin and Mark Childs.

On June 30, 2015, the Company filed a Certificate of Amendment to change its name to Bakken Water Transfer Services, Inc.

On June 30, 2015, the Company filed a Certificate of Amendment to reduce the authorized shares of common stock to 1,000,000,000, to be authorized to issue up to 25,000,000 shares of preferred stock, to change the par value of the Company's common stock to $0.0001, and to change the par value of the Company's preferred stock to $0.0001.

Principal Services

The Company's principal services are the sales of water and other fluids to the oilfield, energy and extractive industries located in North Dakota.

Note 2. Basis of Presentation and Significant Accounting Policies

Basis of Presentation

The Accompanying unaudited condensed financial statements include the accounts of the Company and its majority-owned subsidiary and have been prepared in accordance with generally accepted accounting principles (GAAP) in the United States of America.

Reclassifications

Certain prior year amounts in the accompanying financial statements have been reclassified to conform to the current year's presentation. These reclassifications had no effect on the results of operations or financial position for any years presented.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. These estimates are based on knowledge of current events and anticipated future events and accordingly, actual results may differ from those estimates.

Risks related to cash

The Company maintains cash in bank and deposit accounts, which at times may exceed federally insured limits. The Company has not experienced any losses in such accounts. The Company believes it is not exposed to any significant credit risk on cash and cash equivalents.

Cash and Cash equivalents

The Company considers only highly liquid investments such as money market funds and commercial paper with maturities of 90 days or less at the date of their acquisition as cash and cash equivalents.

Fair Value of Financial Instruments

The accounting standards regarding disclosures about fair value of financial instruments defines financial instruments and required fair value disclosure of those instruments. This accounting standard defines fair value, establishes a three-level valuation hierarchy for disclosures of fair value measurement and enhances disclosure requirements for fair value measures. Receivables, investments, payables, short and long term debt and warrant liabilities qualified as financial instruments. Management believes the carrying amounts of receivables, payables and debt are a reasonable estimate of fair value because of the short period of time between the origination of such instruments, their expected realization, and if applicable, their stated interest rate is equivalent to interest rates currently available. The three levels are defined as follows:

Level 1 Inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets.

Level 2 Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the assets or liability, either directly or indirectly, for substantially the full term of the financial instruments.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value.

The Company analyzes all financial instruments with features of both liabilities and equity under the accounting standards regarding accounting for certain financial instruments with characteristics of both liabilities and equity, accounting for derivative instruments and hedging activities, accounting for derivative financial instruments indexed to, and potentially settled in, a Company's own stock, and the accounting standard regarding determining whether an instrument (or embedded feature) is indexed to an entity's own stock. The accounting standard specifies that a contract that would otherwise meet the definition of a derivative but is both (a) indexed to the Company's own stock and (b) classified in stockholders' equity in the statement of financial position would not be considered a derivative financial instrument. This standard provides a two-step model to be applied in determining whether a financial instrument or an embedded feature is indexed to an issuer's own stock and thus able to qualify for this accounting standard scope exception. All warrants issued by the Company are denominated in U.S. dollars.

Income Taxes

The Company follows Accounting for Income Taxes which requires recognition of deferred income tax liabilities and assets for the expected future tax consequences of temporary differences between the income tax basis and financial reporting basis of assets and liabilities. Provision for income taxes consists of taxes currently due plus deferred taxes.

The charge for taxation is based on the results for the year as adjusted for items that are non-assessable or disallowed. It is calculated using tax rates that have been enacted or substantively enacted by the balance sheet date. Deferred tax is accounted for using the balance sheet liability method in respect to temporary differences arising from differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax basis used in the computation of assessable tax profit. In principle, deferred tax liabilities are recognized for all taxable temporary differences, and deferred tax assets are recognized to the extent it is probable that taxable profit will be available against which deductible temporary differences can be utilized.

Deferred tax is calculated at the tax rates that are expected to apply to the period when the asset is realized or the liability is settled. Deferred tax is charged or credited in the income statement, except when it relates to items credited or charged directly to equity, in which case the deferred tax is also recorded in equity.

Deferred tax assets and liabilities are offset when they relate to income taxes levied by the same taxation authority and the Company intends to settle its current tax assets and liabilities on a net basis.

Uncertain tax positions

The Company recognizes uncertain tax positions based on a benefit recognition model. Provided that the tax position is deemed more likely than not of being sustained, the Company recognizes the largest amount of tax benefit that is greater than 50% likely of being ultimately realized upon settlement. The tax position is derecognized when it is no longer more likely than not of being sustained. The Company classifies income tax-related interest and penalties as interest expense and SGA expense, respectively, on the Statement of Operations.

Recent Accounting Pronouncements

In June, 2014, the FASB issued Accounting Standards Update No. 2014-12, Compensation – Stock Compensation (Topic 718): Accounting for share-Based Payments When the Terms of an Award Provide That a Performance Target Could Be Achieved after the Requisite Service Period. The amendments in the ASU require that a performance target that affects vesting and that could be achieved after the requisite service period be treated as a performance condition. And reporting entity should apply existing guidance and topic 718, Compensation – Stock Compensation, as it relates to awards with performance conditions that affect vesting to account for such awards. The performance target should not be reflected in estimating the grant – date fair value of the award. Compensation cost should be recognized in the period in which it became probable that the performance target will be achieved and should represent the compensation cost of attributable to that period(s) for which the requisite service has already been rendered. If the performance target becomes probable of being achieved before the end of the requisite service period, the remaining unrecognized compensation cost should be recognized prospectively over the remaining requisite service period. The total amount of compensation cost recognized during and after their requisite service period should reflect the number of awards that are expected to vest and should be adjusted to reflect those awards that ultimately vest. The requisite service period ends when the employee can cease rendering service and still be eligible to vest in the award if the performance target is achieved. The amendments in this ASU are effective for annual periods and interim periods within those annual periods beginning after December 15, 2015. Earlier adoption is permitted. Entities may apply the amendments in this ASU either: (a) prospectively to all awards granted or modified after the effective date; or (b) retrospectively to all awards with performance targets that are outstanding as of the beginning of the earliest annual period presented in the financial statements and to all new or modified awards thereafter. If retrospective transition is adopted, the cumulative effect of applying this ASU as of the beginning of the earliest annual period presented in the financial statements should be recognized as an adjustment to the opening retained earnings balance after that date. In addition, if retrospective transition is adopted, and entity and may use hindsight in measuring and recognizing the compensation cost. The Company is currently assessing the impact this standard will have on its financial statements and required disclosures.

In November 2014, the FASB issued Accounting Standards Update (ASU) No. 2014-16, Derivatives and Hedging (Topic 815): Determining Whether the Host Contract in a Hybrid Financial Instrument Issued in the Form of a Share Is More Akin to Debt or to Equity. The amendments in this ASU do not change the current criteria in U. S. GAAP for determining when separation of certain embedded derivative features in a hybrid financial instrument is required. The amendments clarify how current U. S. GAAP should be interpreted in evaluating the economic characteristics and risks of a host contract in a hybrid financial instrument that is issued in the form of a share. Specifically, the amendments clarify that an entity should consider all relevant terms and features, including the embedded derivative feature being evaluated for bifurcation, in evaluating the nature of the host contract. Furthermore, the amendments clarify that no single term or feature would necessarily determine the economic characteristics and risk of the host contract. Rather, the nature of the host contract depends upon the economic characteristics and risks of the entire hybrid financial instrument. The amendments in this ASU also clarify that, in evaluating the nature of a host contract, and entity should assess the substance of the relevant terms and features (i.e., the relative strength of a debt-like or equity-like terms and features given the facts and circumstances) when considering how to weigh those terms and features. Specifically, the assessment of the substance of the relevant terms and features should incorporate a consideration of: (1) the characteristics of the terms and features themselves (for example, continent versus non-contingent, in-the-money versus out-of-the-money); (2) the circumstances under which the hybrid financial instrument was issued or acquired (e.g., issuer-specific characteristics, such as whether the issuer is thinly capitalized or profitable and well-capitalized); and (3) the potential outcomes of the hybrid financial instrument (e.g., the instrument may be settled by the issuer issuing a fixed number of shares, the instrument may be settled by the issuer transferring a specified amount of cash, or the instrument may remain legal-form equity), as well as the likelihood of those potential outcomes. The amendments in this ASU apply to all entities that are issuers of, or investors in, highbred financial instruments that are issued in the form of a share. The amendments in this ASU are effective for public business entities for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2015. For all other entities, the amendments in this ASU are effective for fiscal years beginning after December 15, 2015, and interim periods within fiscal years beginning after December 15, 2016. Early adoption, including adoption in an interim period, is permitted. If an entity early adopts the amendments and an interim period, any adjustments should be reflected as of the beginning of the fiscal year that includes that interim period. The effects of initially adopting the amendments in this ASU should be applied on a modified retrospective basis to existing hybrid financial instruments issued in the form of a share as of the beginning of the fiscal year for which the amendments are effective. Retrospective application is permitted to all relevant prior periods. The Company is currently assessing the impact the standard will have on its financial statements and required disclosures.

In April 2015, the FASB issued Accounting Standard Update (ASU) No. 2015-03, Interest – Imputation of Interest (Subtopic 835-30): Simplifying the Presentation of Debt Issuance Costs. The amendments in this ASU requires that a debt issuance cost related to a recognized debt liability be presented in the balance sheet as a direct deduction from the carrying amount of that debt liability, consistent with debt discounts. The recognition and measurement guidance for debt issuance costs are not affected by the amendments in this ASU. For public business entities, the amendments are effective for financial statements issued for fiscal years beginning after December 15, 2015, and interim periods within those fiscal years. For all other entities, the amendments are effective for financial statements issued for fiscal years beginning after December 15, 2015, and interim periods within fiscal years beginning after December 15, 2016. Early adoption of the amendments is permitted for financial statements that have not been previously issued. The amendments should be applied on a retrospective basis, wherein the balance sheet of each individual period presented should be adjusted to reflect the period–specific efforts of applying the new guidance. Upon transition, an entity is required to comply with the applicable disclosures for a change in an accounting principle. These disclosures include the nature of and the reason for the change in accounting principle, the transition method, a description of the prior-period information that has been retrospectively adjusted, and the effect of the change on the financial statement line items (i.e., debt issuance cost asset and the debt liability). The Company is currently assessing the impact the standard will have on its financial statements and required disclosures.

In April 2014, the Financial Accounting Standards Board issued Accounting Standard Update (ASU) No. 2014-08 Reporting Discontinued Operations and Disclosures of Disposals of Components of an Entity. ASU No. 2014-08 changes the requirements for reporting discontinued operations in that discontinued operation may include a component of an entity, a group of components of an entity, or a business or non-profit activity. In addition, a disposal of a component of an entity or a group of components of an entity is required to be reported and discontinued operations if the disposal represents a strategic shift that has or will have a major effect on an entity's operations and financial results when certain conditions are not met. For public company entities, ASU No. 2014-08 is effective for all disposals (or classifications as held for sale) of components of an entity that occur within annual periods beginning on or after December 15, 2014, and interim periods within those years. Early adoption is permitted, but only for disposals (or classifications as held for sale) that have not been reported in financial statements previously issued or available for issuance. Adoption of the standard had no significant impact on the Company's financial statements.

In July 2013, the FASB issued ASU No. 2013-11, "Presentation of an Unrecognized Tax Benefit When a Net Operating Loss Carryforward, a Similar Tax Loss, or a Tax Credit Carryforward Exists." ASU 2013-11 provides explicit guidance on the financial statements presentation of an unrecognized tax benefit when a net operating loss carryforward, a similar tax loss, or a tax credit carryforward exists. The guidance is effective prospectively for fiscal years, and interim periods within those years, beginning after December 15, 2013, with an option for early adoption. The Company adopted this guidance at the beginning of its first quarter of fiscal year 2014, and adoption of this standard has no significant impact on its financial statements and disclosures.

In May 2014, the FASB issued ASU No. 2014-09, Revenue from Contracts with Customers (Topic 606)("ASU 2014-09"). ASU 2014-09 amends the guidance for revenue recognition to replace numerous, industry specific requirements and converges areas under this topic with those of the International Financial Reporting Standards. The ASU implements of five–step process for customer contract revenue recognition that focuses on transfer of control, as opposed to transfer of risk and rewards. The amendment also requires enhanced disclosures regarding the nature, amount, timing and uncertainty of revenues and cash flows from contracts with customers. Other major provisions include the capitalization and amortization of certain contract cost, ensuring the time value of money is considered in the transaction price, and allowing estimates of variable consideration to be recognized before contingencies are resolved in certain circumstances. The amendments in this ASU are effective for reporting period beginning after December 15, 2016, and early adoption is prohibited. Entities can transition to the standard either retrospectively or as a cumulative-effect adjustment as of the date of adoption. The Company is currently assessing the impact the adoption of ASU 2014-09 will have on its financial statements and disclosures.

Other Recently Issued, but Not Yet Effective Accounting Pronouncements

Management does not believe that any other recently issued, but not yet effective accounting pronouncements, if adopted, would have a material effect on the accompanying financial statements.

Note 3. Equity Transactions

As of March 31, 2016 the total numbers of shares of the Company's common stock that were issued and outstanding were 342,836,257. At March 31, 2016 the Company had 2,000,000 shares of preferred stock that were issued and outstanding.

Common Stock Issuances

No Common Stock activities occurred during the first quarter of 2016.

Note 4. Current Assets

On July 6, 2015, the Company entered into a consulting services agreement with Jack Galvin, one of the Company's officers and directors, and thus, there may exist a conflict of interest with respect to the approval of the Consulting Agreement and which potential conflict of interest, to the extent one may exist, by waived by the Directors on behalf of the Company (the "Consulting Agreement"). Pursuant to the terms of the Consulting Agreement, the Company would receive consulting services for a term of one year and is renewable for up to three additional successive one-year terms. Pursuant to the terms of the Consulting Agreement, consideration consists of a cash payment of $30,000 per year paid monthly. The Company valued the agreement at $30,000 and will be amortized on a straight-line basis over the term of the Consulting Agreement. At March 31, 2016, the balance was $7,500.

On July 6, 2015, The Company entered into a consulting services agreement with Mark Childs, and individual, (the "Consulting Agreement"). Pursuant to the terms of the Consulting Agreement, the Company would receive consulting services for a term of one year and is renewable for up to three additional successive one-year terms. Pursuant to the terms of the Consulting Agreement, consideration consists of a cash payment of $30,000 per year paid monthly. The Company valued the agreement at $30,000 and will be amortized on a straight-line basis over the term of the Consulting Agreement. At March 31, 2016, the balance was $7,500.

On July 6, 2015, The Company entered into a consulting services agreement with Michael Childs, and individual and who was formerly a member of the Company's Board of Directors and served as its Secretary (the "Consulting Agreement"). Pursuant to the terms of the Consulting Agreement, the Company would receive consulting services for a term of one year and is renewable for up to three additional successive one-year terms. Pursuant to the terms of the Consulting Agreement, consideration consists of a cash payment of $30,000 per year paid monthly. The Company valued the agreement at $30,000 and will be amortized on a straight-line basis over the term of the Consulting Agreement. At March 31, 2016, the balance was $7,500.

Note 5. Other Assets

At March 31, 2016, the Company had $230 in lease deposits.

Note 6. Accrued Liabilities

On March 31, 2016, the Company had $80,000 in amounts due related to consulting agreements (see Note 4. Current Assets for more information), $1,165 in amounts due to MWC Enterprises, a company controlled by Michael Childs, who was formally a member of the Company's Board of Directors and served as a Secretary, $13,631 (in which $531 is in accrued interest) in amounts due to Mark Childs, and $4,703 (in which $203 is in accrued interest) in amounts due to Jack Galvin, one of the Company's officers and directors.

Note 7. Warrants

On August 21, 2015, the Company entered into a Common Stock Purchase Warrant with Clyde Snow & Sessions, PC, a Utah corporation ("Clyde Snow"), pursuant to the terms of which entities Clyde Snow to purchase from the Company 1,500,000 shares of the Company's common stock at a price of $0.0065 per-share and which price is subject to certain adjustments.

As of March 31, 2016, there were 1,500,000 common stock purchase warrants outstanding. The following table summarizes information about the common stock warrants outstanding at March 31, 2016.

Outstanding				Exercisable	
Exercise Price	Number Outstanding	Weighted Average Remaining Contractual Life (years)	Weighted Exercise Price Average	Number Exercisable	Weighted Average Exercise Price
$0.0065	1,500,000	2.39	$0.0065	1,500,000	$0.0065

Note 8. Income Per Common Share

Income per common share is based on the weighted-average number of common shares outstanding. The Company complies with Earnings Per Share, which requires dual presentation of basic and diluted earnings per share on the face of the statements of operations. Basic per share earnings or loss exclude dilution and is computed by dividing income (loss) available to common stockholders by the weighted-average common shares outstanding for the period. Diluted per share earnings or loss reflect the potential dilution that could occur if convertible preferred stock or debentures, options and warrants were to be exercised or converted or otherwise result in the issuance of common stock that is then shared in the earnings of the entity.

Note 9. Related Party Transactions

At March 31, 2016, the Company had $1,165 in the amounts dew to MWC Enterprises, a company controlled by Michael Childs, who was formally a member of the Company's Board of Directors and served as it Secretary.

On July 6, 2015, the Company entered into a consulting service agreement with Mark Childs, and individual and who is related to Michael Childs, and individual and who was formally a member of the Company's Board of Directors and serve as it's Secretary. See Note 4. Current Assets for more information.

On July 6, 2015, the Company entered into a consulting service agreement with Michael Childs, an individual and who was formally a member of the Company's Board of Directors and served as it Secretary. See Note 4. Current Assets for more information.

Note 10. Commitments And Contingencies

On June 24, 2015 the Company entered into a new lease at 315 S. Main St, Minot, North Dakota 58701. Pursuant to the terms of the lease, rent is $195 per month for 14 months.

Set forth below is a summary of current obligations as of March 31, 2016 comprised exclusively of the rental lease obligation to make future payments due by the period indicated below:

Minot Office	Minimum Payments	Monthly Base Rent
2016	$585	$195

Note 11. Subsequent Events

The Company evaluated its March 31, 2016 financial statements for subsequent events through June 15, 2016, the date of financial statements were available to be issued.

During April 2016, the Company entered into one separate License Agreements and Easement Options agreement with third-party land owners which, is subject to certain conditions, gives the Company the exclusive right to extract and pump surface water from the land owners' property for the duration of 3 years.