**THRO**

We have identified the following material

weaknesses.

Since these entity level programs

have a pervasive effect across the organization, management has determined

that these circumstances constitute a material weakness.

Accordingly, management

has determined that this **control deficiency** constitutes a material

weakness.

Because of these material weaknesses, our Chief Executive

Officer, who serves as our principal executive officer and principal financial

officer, has concluded that the Company did not maintain effective internal

control over financial reporting as of December 31, 2014, based on the criteria

established in Internal Control-Integrated Framework issued by COSO.

Due to the

size and operations of the Company, we are unable to remediate these

deficiencies until we acquire or merge with another company.

The Company believes that the financial statements fairly

present, in all material respects, the Company&#146;s balance sheets as of December

31, 2014 and 2013 and the related statements of operations and comprehensive

loss, stockholders&#146; deficiency, and cash flows for the years ended December 31,

2014 and 2013 in conformity with U.S. GAAP, notwithstanding the material

weaknesses we identified.

<P align=justify>I have disclosed, based on my most recent evaluation of

internal control over financial reporting, to the registrant&#146;s auditors

and the audit committee of the registrant&#146;s board of directors (or persons

performing the equivalent functions):</P></TD></TR></TABLE><BR>

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<TR>

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<TD vAlign=top width="5%">(a) </TD>

<TD>

<P align=justify>All significant deficiencies and material weaknesses in

the design or operation of internal control over financial reporting which

are reasonably likely to adversely affect the registrant&#146;s ability to

record, process, summarize and report financial information; and</P></TD></TR>

**TIGY**

We have identified the following material

weaknesses.</P>

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<TD vAlign=top align=left width="5%">1. </TD>

<TD>

<P align=justify>As of February 28, 2015, we did not maintain effective

controls over the control environment. Specifically, we have not developed

and effectively communicated to our employees our accounting policies and

procedures. This has resulted in inconsistent practices. Further, the

Board of Directors does not currently have any independent members and no

director qualifies as an audit committee financial expert as defined in

Item 407(d)(5)(ii) of Regulation S-K. Since these entity level programs

have a pervasive effect across the organization, management has determined

that these circumstances constitute a material weakness.</P></TD></TR>

<P align=justify>As of February 28, 2015, we did not maintain effective

controls over financial statement disclosure. Specifically, controls were

not designed and in place to ensure that all disclosures required were

originally addressed in our financial statements. Accordingly, management

has determined that this control deficiency constitutes a material

weakness.</P></TD></TR></TABLE>

<P align=justify>Because of these material weaknesses, management has concluded

that the Company did not maintain effective internal control over financial

reporting as of February 28, 2015, based on the criteria established in Internal

Control-Integrated Framework under COSO. </P>

<TR>

<TD vAlign=top width="5%">5. </TD>

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<P align=justify>The issuer&#146;s other certifying officer and I have

disclosed, based on our most recent evaluation of internal control over

financial reporting, to the issuer&#146;s auditors and the audit committee of

the issuer's board of directors (or persons performing the equivalent

function):</P></TD></TR></TABLE><BR>

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<TD vAlign=top width="5%">a) </TD>

<TD>

<P align=justify>all deficiencies and material weaknesses in the design or

operation of internal controls over financial reporting which are

reasonably likely to adversely affect the issuer's ability to record,

process, summarize and report financial information; and</P></TD></TR>

<TR>

(NB This last bit of textcan occur even filings where no material weakness is disclosed)