FRUCI & ASSOCIATES II
A Professional Limited Liability Company

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and Shareholders of Brightrock Gold Corporation

Opinion on the Financial Statements

We have audited the accompanying balance sheets of Brightrock Gold Corporation ("the Company") as of December 31, 2022 and 2021, and the related statements of operations, changes in stockholders' equity (deficit), and cash flows for each of the years in the two-year period ended December 31, 2022, and the related notes (collectively referred to as the financial statements). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2022, and 2021 and the results of its operations and its cash flows for each of the years in the two-year period ended December 31, 2022, in conformity with accounting principles generally accepted in the United States of America.

Going Concern

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 3 to the financial statements, the Company has an accumulated deficit, net losses, and negative cash flows from operations. These factors, among others, raise substantial doubt about the Company's ability to continue as a going concern. Management's plans in regard to these matters are also described in Note 3. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Basis for Opinion

These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audit. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (PCAOB) and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audit in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audit, we are required to obtain an understanding of internal control over financial reporting, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion.

Our audit included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audit also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

Critical Audit Matters

The critical audit matters communicated below are matters arising from the current period audit of the financial statements that were communicated or required to be communicated to the audit committee and that: (1) relate to accounts or disclosures that are material to the financial statements and (2) involved our especially challenging, subjective, or complex judgments. The communication of critical audit matters does not alter in any way our opinion on the financial statements, taken as a whole, and we are not, by communicating the critical audit matters below, providing separate opinions on the critical audit matters or on the accounts or disclosures to which they relate.

Valuation of Mining Property – Refer to Note 7 to the financial statements.

Critical Audit Matter Description

The Company acquired new mining claims which were obtained predominately via the issuance of common shares. The valuation of the acquisitions was subjective and required management and auditor judgement.

How the Critical Audit Matter Was Addressed in the Audit

Our audit procedures related to evaluating the Company's accounting for the acquisition of mining claims included the following, among others:

- Additions to the asset balance were tested.
- Analyzed potential for impairment on assets to determine if valuation of the assets at year end appears reasonable.
- Analyzed management's estimate related to the valuation of additions during the period under audit to determine if the valuation of the asset (and related stock issuances) appears to be in compliance with GAAP.

Fruci & Associates II, PLLC

Fruci & Associates II, PLLC – PCAOB ID #05525
We have served as the Company's auditor since 2023.

Spokane, Washington
March 25, 2024

BRIGHTROCK GOLD CORPORATION

BALANCE SHEETS

	December 31, 2022	December 31, 2021
ASSETS		
Current assets:		
Cash	$ -	$ -
Total Current Assets	-	-
Other Assets		
Mining Claims	337,205	-
Total assets	$ 337,205	$ -
LIABILITIES AND STOCKHOLDERS' EQUITY/DEFICIT		
Current liabilities:		
Accounts Payable and Accrued Liabilities	$ 3,800	$ 3,200
Accrued Interest	101,065	89,296
Notes Payable-related party	202,508	147,095
Total liabilities	307,373	239,591
Commitments and contingencies	-	-
Mezzanine equity		
Preferred stock authorized 5,000,000; at $0.0001 par value;1,000,000 shares as of December 31, 2022 and 0 as of December 31, 2021	100	-
Total mezzanine equity	100	-
Stockholders' deficit		
Common stock; authorized 1,500,000,000; at $0.0001 par value;330,498,000 shares As of December 31, 2022 and 800,098,000 as of December 31, 2021	33,138	80,098
Additional Paid in Capital	2,196,393	1,757,873
Accumulated Deficit	(2,199,799)	(2,077,562)
Total stockholders' equity/deficit	29,832	(239,591)
Total liabilities and stockholders' equity	$ 337,205	$ -

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

	Year Ended December 31, 2022	Year Ended December 31, 2021
BRIGHTROCK GOLD CORPORATION		
STATEMENTS OF OPERATIONS		
Operating Expenses:		
General and administrative	$ 18,908	$ 13,225
Shares for employee compensation	91,560	-
Total Operating Expenses	110,468	13,225
Loss from Operations	(110,468)	(13,225)
Other Income (Expense)		
Interest Expense	(11,769)	(10,966)
Total other income (expense)	(11,769)	(10,966)
Net loss before income taxes	$ (122,237)	$ (24,191)
Provision for income tax	-	-
Net Loss	(122,237)	(24,191)
Net loss per share:		
Basic and diluted	$ -	$ -
Weighted average number of shares outstanding:		
Basic and diluted	311,826,320	800,098,000

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

BRIGHTROCK GOLD CORPORATION

STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY (DEFICIT)

	Preferred Stock		Common Stock		Additional	Accumulated	Total Stockholders'
	Shares	Amount	Shares	Amount	Paid-in Capital	Deficit	Equity/ (Deficit)
Balance, December 31, 2020	-	$ -	800,098,000	$ 80,098	$ 1,757,873	$ (2,053,371)	$ (215,400)
Net loss	-	-	-	-	-	(24,191)	(24,191)
Balance, December 31, 2021	-	$ -	800,098,000	$ 80,098	$ 1,757,873	$ (2,077,562)	$ (239,591)
Conversion of debt	1,000,000	100	-	-	-	-	100
Cancelation of Common Shares	-	-	(500,000,000)	(50,000)	50,000	-	-
Shares for Acquisition	-	-	30,000,000	3,000	297,000	-	300,000
Shares for compensation	-	-	400,000	40	91,520	-	91,560
Net loss	-	-	-	-	-	(122,237)	(122,237)
Balance, December 31, 2022	1,000,000	$ 100	330,498,000	$ 33,138	$ 2,196,393	$ (2,199,799)	$ 29,832

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

BRIGHTROCK GOLD CORPORATION
STATEMENTS OF CASH FLOWS

	Year Ended December 31, 2022	Year Ended December 31, 2021
Cash flow from operating activities:		
Net loss	$ (122,237)	$ (24,191)
Adjustment to reconcile net loss to net cash used in operating activities		
Shares for services	91,560	-
Changes in operating assets and liabilities:		
Accrued interest	11,769	10,966
Accounts Payable	600	3,200
Net Cash (Used) in Operating activities	(18,208)	(10,025)
Cash flows from investing activities		
Acquisition of additional mining claims	(37,205)	-
Increase in other Assets	-	-
Net Cash used in investing activities	(37,205)	-
Cash flows from financing activities:		
Proceeds from note payable-related Party	55,413	10,025
Net cash provided by financing activities	55,413	10,025
Decrease in cash during the period	-	-
Cash, beginning of period	-	-
Cash, end of period	$ -	$ -
Supplemental disclosure of cash flow information:		
Cash paid during the period		
Interest	$ -	$ -
Taxes	$ -	$ -
Non-cash Investing and financing activities		
Partial conversion of note payable-related party	$ 100	$ -

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

Note 1 - Organization and Operations

Nature of Business and Continuance of Operations

North American Lithium Corporation (formerly known as Brightrock Gold Corporation) (the "Company"), was originally incorporated on March 1, 1994 as Omni Advantage, in the State of Louisiana. In 1998 the issuer changed its name from Omni Advantage Inc. to Go Call Inc. In October 2006 the Issuer changed its name from Go Call Inc. to Medical Institutional Services Corp. In December 2009, the Issuer changed its name from Medical Institutional Services Corp. to National Pharmaceuticals Corp. In July of 2012 the Issuer changed its name from National Pharmaceuticals Corp. to Ghana Gold Corp. In November 2013 the Company changed its name from Ghana Gold Corp to Brightrock Gold Corporation.

We are in the sole business of mineral exploration, and have acquired a total of 244 mining claims in Yavapai County Arizona totaling approximately 5,041 acres or 7.88 square miles. We have targeted the mineral Lithium. The most important use of lithium is in rechargeable batteries for mobile phones, laptops, digital cameras and electric vehicles. Lithium is also used in some non-rechargeable batteries for things like heart pacemakers, toys and clocks.

The Company's management plans to raise funds in the next 12 months through a combination of debt financing and equity financing.

Note 2 - Significant and Critical Accounting Policies and Practices

a) Basis of Presentation

These financial statements of the Company have been prepared in accordance with generally accepted accounting principles in the United States and are expressed in US dollars. The Company's fiscal year end is December 31.

b) Use of Estimates

The preparation of financial statements in conformity with United States 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.

The Company regularly evaluates estimates and assumptions related to stock-based compensation and deferred income tax asset valuation allowances.

The Company bases its estimates and assumptions on current facts, historical experience and various other factors that it believes to bereasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities and the accrual of costs and expenses that are not readily apparent from other sources. The actual results experienced by the Company may differ materially and adversely from the Company's estimates. To the extent there are material differences between the estimates and the actual results, future results of operations will be affected.

c) Cash

The Company considers cash in banks and other deposits with an original maturity of three months or less when purchased to be cash and cash equivalents. There were no cash equivalents as of December 31, 2022 and 2021.

d) Financial Instruments

The Company’s financial instruments consist principally of cash, accounts payable and accrued liabilities, short-term debts, which are related party notes. Pursuant to ASC 820, *Fair Value Measurements and Disclosures* and ASC 825, *Financial Instruments*. The Company currently has no cash or cash equivalents, liabilities approximate fair value due to their cash-based nature.

e) Basic and diluted earnings per share

Basic EPS is computed by dividing net income (loss) available to common shareholders (numerator) by the weighted average number of shares outstanding (denominator) during the period. Diluted EPS gives effect to all dilutive potential common shares outstanding during the period using the treasury stock method and convertible preferred stock using the if-converted method. In computing Diluted EPS, the average stock price for the period is used in determining the number of shares assumed to be purchased from the exercise of stock options or warrants.

For the years ended December 31, 2022 and 2021, potentially dilutive common stock equivalents not included in the calculation of diluted earnings per share because they were anti-dilutive are as follows:

	December 31, 2022	**December 31, 2021**
Convertible Notes, Including Interest	60,714,600	47,278,200
Convertible Preferred shares	2,000,000,000	-
Total possible dilutive shares	2,060,714,600	47,278,200

The Company’s planned operations will be in the United States, which results in exposure to market risks from changes in foreign currency exchange rates. The financial risk is the risk to the Company’s operations that arise from fluctuations in foreign exchange rates and the degree of volatility of these rates. Currently, the Company does not use derivative instruments to reduce its exposure to foreign currency risk. The Company's functional currency for all operations worldwide is the U.S. dollar. Non-monetary assets and liabilities are translated at historical rates and monetary assets and liabilities are translated at exchange rates in effect at the end of the year. Revenues and expenses are translated at average rates for the year. Gains and losses from translation of foreign currency financial statements into U.S. dollars are included in current results of operations.

f) Revenue Recognition

ASU No. 2014-09, *Revenue from Contracts with Customers* (“Topic 606”), became effective for the Company on January 1, 2018. The Company’s revenue recognition disclosure reflects its updated accounting policies that are affected by this new standard. The Company applied the “modified retrospective” transition method for open contracts for the implementation of *Topic 606.*

The Company made no adjustments to its previously-reported total revenues, as those periods continue to be presented in accordance with its historical accounting practices under *Topic 605, Revenue Recognition*.

The Company will recognize revenue according to *Topic 606* in a manner that reasonably reflects the delivery of its services and products to customers in return for expected consideration and includes the following elements:

- executed contracts with the Company’s customers that it believes are legally enforceable;
- identification of performance obligations in the respective contract;
- determination of the transaction price for each performance obligation in the respective contract;
- allocation the transaction price to each performance obligation; and
- recognition of revenue only when the Company satisfies each performance obligation.

The Company has had sales of $0 for the years ended December 31, 2022 and 2021.

g) Income Taxes

The Company uses the asset and liability method of accounting for income taxes, whereby deferred tax assets are recognized for deductible temporary differences, and deferred tax liabilities are recognized for taxable temporary differences. Temporary differences are the differences between the reported amounts of assets and liabilities and their tax bases. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, the Company does not foresee generating taxable income in the near future and utilizing its deferred tax asset, therefore, it is more likely than not that some portion, or all of, the deferred tax assets will not be realized. Deferred tax assets and liabilities are adjusted for the effects of changes in tax laws and rates on the date of enactment.

A tax position is recognized as a benefit only if it is "more likely than not" that the tax position would be sustained in a tax examination,with a tax examination being presumed to occur. The amount recognized is the largest amount of tax benefit that is greater than 50% likely of being realized on examination. For tax positions not meeting the "more likely than not" test, no tax benefit is recorded. The Company has no material uncertain tax positions for any of the reporting periods presented.

h)Stock-Based Compensation

We estimate the fair value of each stock option award at the grant date by using the Black-Scholes option pricing model and common shares based on the market price of the Company's common stock on the date of the share grant. The fair value determined represents the cost for the award and is recognized over the vesting period during which an employee is required to provide service in exchange for the award. As share-based compensation expense is recognized based on awards ultimately expected to vest, we reduce the expensefor estimated forfeitures based on historical forfeiture rates. Previously recognized compensation costs may be adjusted to reflect the actual forfeiture rate for the entire award at the end of the vesting period. Excess tax benefits, if any, are recognized as an addition to paid-in capital.

i) Fair value measurements

When required to measure assets or liabilities at fair value, the Company uses a fair value hierarchy based on the level of independent,objective evidence surrounding the inputs used. The Company determines the level within the fair value hierarchy in which the fair value measurements in their entirety fall. The categorization within the fair value hierarchy is based upon the lowest level of input thatis significant to the fair value measurement. Level 1 uses quoted prices in active markets for identical assets or liabilities, Level 2 uses significant other observable inputs, and Level 3 uses significant unobservable inputs.

The amount of the total gains or losses for the period are included in earnings that are attributable to the change in unrealized gains or losses relating to those assets and liabilities still held at the reporting date. The Company has no assets or liabilities that are adjusted to fair value on a recurring basis.

j). Convertible financial instruments

The Company bifurcates conversion options from their host instruments and accounts for them as free-standing derivative financial instruments if certain criteria are met. The criteria include circumstances in which (a) the economic characteristics and risks of the embedded derivative instrument are not clearly and closely related to the economic characteristics and risks of the host contract, (b) the hybrid instrument that embodies both the embedded derivative instrument and the host contract is not remeasured at fair value under otherwise applicable generally accepted accounting principles with changes in fair value reported in earnings as they occur, and (c) a separate instrument with the same terms as the embedded derivative instrument would be considered a derivative instrument. An exception to this rule is when the host instrument is deemed to be conventional, as that term is described under applicable U.S. GAAP.

k). Beneficial conversion feature

The issuance of the convertible debt generated a beneficial conversion feature ("BCF"), which arises when a debt or equity security is issued with an embedded conversion option that is beneficial to the investor or in the money at inception because the conversion optionhas an effective strike price that is less than the market price of the underlying stock at the commitment date. The Company recognizedthe BCF by allocating the intrinsic value of the conversion option, which is the number of shares of common stock available upon conversion multiplied by the difference between the effective conversion price per share and the fair value of common stock per share on the commitment date, resulting in a discount on the convertible debt (recorded as a component of additional paid-in capital). The discount is amortized to interest expense over the term of the convertible debt.

l). Recently Adopted Accounting Pronouncements

In August 2020, the FASB issued ASU 2020-06**,** *Debt—Debt with Conversion and Other Options (Subtopic 470-20) and Derivatives and Hedging—Contracts in Entity's Own Equity (Subtopic 815-40)—Accounting for Convertible Instruments and Contracts in an Entity's Own Equity.* ASU 2020-06 reduces the number of accounting models for convertible debt instruments and convertible preferred stock. For convertible instruments with conversion features that are not required to be accounted for as derivatives under Topic 815, *Derivatives and Hedging*, or that do not result in substantial premiums accounted for as paid-in capital, the embedded conversion features no longer are separated from the host contract. ASU 2020-06 also removes certain conditions that should be considered in the derivatives scope exception evaluation under Subtopic 815-40, *Derivatives and Hedging—Contracts in Entity's Own Equity*, and clarify the scope and certain requirements under Subtopic 815-40.
In addition, ASU 2020-06 improves the guidance related to the disclosures and earnings-per-share (EPS) for convertible instruments and contract in entity's own equity. ASU 2020-06 is effective for public business entities that meet the definition of a Securities and Exchange Commission (SEC) filer, excluding entities eligible to be smaller reporting companies as defined by the SEC, for fiscal years beginning after December 15, 2021, including interim periods within those fiscal years. For all other entities, the amendments are effective for fiscal years beginning after December 15, 2023, including interim periods within those fiscal years. Early adoption is permitted, but no earlier than fiscal years beginning after December 15, 2020, including interim periods within those fiscal years . The Company has adopted ASU 2020-06, with no material impact to its financial statements.

The Company has implemented all new accounting pronouncements that are in effect. These pronouncements did not have any material impact on the financial statements unless otherwise disclosed, and the Company does not believe that there are any other new accounting pronouncements that have been issued that might have a material impact on its financial position or results of operations.

Note 3 – Going Concern

The Company's financial statements have been prepared assuming that it will continue as a going concern, which contemplates continuity of operations, realization of assets, and liquidation of liabilities in the normal course of business.

As reflected in the financial statements, the Company had an accumulated deficit of $2,199,799 as of December 31, 2022 and $2,077,562 for the year ended December 31, 2021. The Company had a net loss of $122,237 for the year ended December 31, 2022 and a net loss of $24,191 for the year ended December 31, 2021. The Company had net cash used in operating activities of $18,208 for the year ended December 31, 2022 and a net cash used in operating activities of $10,025 for the period ended December 31, 2021. These factors raise substantial doubt about the Company's ability to continue as a going concern.

The Company has commenced operations and has not generated revenue; however, the Company's cash position may not be sufficient to support the Company's daily operations. Management intends to raise additional funds by way of a private or public offering or form of debt financing.

While the Company believes in the viability of its strategy to continue operations and generate sufficient revenue and in its ability to raise additional funds, there can be no assurances to that effect. The ability of the Company to continue as a going concern is dependentupon the Company's ability to further implement its business plan and generate sufficient revenue and its ability to raise additional fundsby way of a public or private offering.

The financial statements do not include any adjustments related to the recoverability and classification of recorded asset amounts or theamounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

Note 4- Notes Payable-Related Party

During the year ended December 31, 2013, the Company entered into a convertible note in the principal amount of $130,547, with a related party, the Company's Chairman and Chief Executive Officer. The note carries an annual interest rate of 8% with a maturity date one year after the effective date of the note. The debt is due on the maturity date and can be paid in either cash or with the Company's common stock at a fixed price of $0.005 for common stock. On March 25, 2022 the Board of Directors approved by resolution, that the note holder could and converted $100 of debt in exchange for 1,000,000 Class A Preferred Shares. This leaves a balance of $130,447 owing on the original note. The Company has recorded accrued interest in the Amount of $10,438 for the year ended December 31, 2022 and has incurred an aggregate amount of $99,224 in accrued interest. The Note is currently in default and no payments have been made to the noteholder as of December 31, 2022.

During the year ended December 31, 2020, the Company entered into a convertible note in the principal amount of $6,523, with a related party the Company's Chairman and CEO, . The note carries an annual interest rate of 8% with a maturity date one year after the effective date of the note. The debt is due on the maturity date and can be paid in either cash or with the Company's common stock at a fixed price of $0.005 for common stock. The Company has recorded accrued interest in the amount of $522 for the year ended December 31, 2022 and $522 for the year ended December 31, 2021. The Note is currently in default and no payments have been made to the noteholder as of December 31, 2022.

During the year ended December 31, 2021, the Company entered into a convertible note in the principal amount of $10,025, with a related party, the Company's Chairman and CEO. The note carries an annual interest rate of 8% with a maturity date one year after the effective date of the note. The debt is due on the maturity date and can be paid in either cash or with the Company's common stock at a fixed price of $0.005 for common stock. The Company has recorded accrued interest in the amount of $802 for the year ended December 31, 2022. The Note is currently in default and no payments have been made to the noteholder as of December 31, 2022.

During the year ended December 31, 2022, the Company entered into a convertible note in the principal amount of $55,413, with a related party, the Company's Chairman and CEO. The note carries an annual interest rate of 8% with a maturity date one year after the effective date of the note. The debt is due on the maturity date and can be paid in either cash or with the Company's common stock at a fixed price of $0.005 for common stock. The Company has recorded accrued interest in the amount of $0 for the year ended December 31, 2022. The Note is currently in default and no payments have been made to the noteholder as of December 31, 2022.

Note 5-Accrued Interest

The Company had an aggregate total of $101,065 of accrued interest as of December 31, 2022 and incurred $11,769 of interest expense for the period then ended. The Company had an aggregate total of $89,296 of accrued interest as of December 31, 2021 and incurred $10,966 of interest expense for the period ended. The notes and related accrued interest payable have been presented as a current liability since the notes were not paid at maturity.

Note 6- Related Party Transactions

The Chairman and CEO of the Company has agreed to provide the Company with funding in order for the Company to continue with its ongoing operations, through Shayla Investments LLC a limited liability company owned by the Chairman and CEO of the Company. All of the amounts advanced to date are to be considered related party transactions, and can be settled with cash or the Company's capital stock. Any expenses incurred related to Company business are eligible for reimbursement. There are currently no Compensation Agreements or arrangements with any of the Company's directors or officers.

Note 7-Acquisition of Mining Claims

During the year ended December 31, 2022 the Company issued 30,000,000 common shares at a deemed price of $0.01, on March 25, 2022 to complete the acquisition of the Midnight Owl Mine located in Yavapai County Arizona. The price $0.01 per share was determined by an agreement between the parties.

Following this acquisition, the Company also acquired an additional 68 Claims adjoining the Midnight Owl Mine at an initial cost of $15,300 paid to the BLM (Bureau of land Management) and $11,385 paid to renew the claims to keep the claims in good standing and $ 8,520 paid to Yavapai County Arizona and $1,000 in labor costs.

Under US GAAP, until the economic viability of a project is established, only costs associated with acquiring the right to explore a mineral property (acquisition costs) are capitalized while all other exploration costs are expensed as incurred. "ASC 930-805 requires that mineral rights be recognized at fair value as of the acquisition date. As a result, the direct costs to acquire mineral rights are initially capitalized as tangible assets. Mineral rights include costs associated with acquiring patented and unpatented mining claims."

Note 8– Income Taxes

The Company did not recognize a provision (benefit) for income taxes for the years ended December 31, 2022 and 2021.

At December 31, 2022 and 2021, the Company had net deferred tax assets principally arising from the net operating loss carryforward for income tax purposes multiplied by an expected federal rate of 21%. As management of the Company cannot determine that it is more likely than not that the Company will realize the benefit of the deferred tax assets, a valuation allowance equal to 100% of the net deferred tax asset exists at December 31, 2022 and 2021.

A reconciliation of the federal statutory income tax to our effective income tax is as follows:

	December 31, 2022	**December 31, 2021**
Federal statutory rates	$ (11,543)	$ (99,076)
Income tax adjustment		
Expense not deductible in current period	-	-
Permanent difference	-	-
Valuation allowance against net deferred tax assets	11,543	99,076
Effective rate	$ -	$ -

At December 31, 2022, the Company had federal net operating loss carry forwards of approximately $11,543 will never expire but its utilization is limited to 80% of taxable income in any future year

At December 31, 2021, the Company had federal net operating loss carry forwards of approximately $99,076 will never expire but itsutilization is limited to 80% of taxable income in any future year.

Net deferred tax assets consist of the following components as of:

	December 31, 2022	**December 31, 2021**
Operating loss carry forward	$ 11,543	$ 99,076
Valuation allowance	(11,543)	(99,076)
Net deferred income tax asset	$ -	$ -

Note 9– Stockholders' Equity

Authorized Stock

The Company's capitalization is 1,500,000,000 common shares with a par value of $0.0001 per share. Additionally, preferred shares include 5,000,000 authorized shares of Series A Preferred Stock with a par value of $0.0001 per share,

Issued and Outstanding Stock:

The company's stockholder's equity consists of 330,498,000 common shares with a par value of $0.0001 as well as 1,000,000 shares Series A Preferred Stock with a par value of $0.0001 per share.

Common Stock

2022 Stock Issuances

There were 500,000,000 shares of Common stock cancelled and returned to the Company's Treasury, (Authorized Common Share Capital). The shares were cancelled, due to a transaction that was terminated by the parties, and the shares were subsequently returned.

There were 30,400,000 shares of Common Stock issued in 2022, of which 30,000,000 were issued to Red Beryl Mining Company for the Acquisition of the Midnight Owl Mine. The share price the parties agreed to was $0.01, this placed a value of the acquisition at $300,000.

Additionally, a total of 400,000 shares were issued to two employees for services rendered in lieu of cash payment. The Price of the shares at the time of issuance was $0.2289 per share. The price was determined by using the current market price of the Company's common stock at the time of issuance.

2021 Stock Issuances

There were no issuances of Common Stock issued in 2021.

Preferred Stock

2022 Stock Issuances

During the year ended December 31, 2022 the Company issued a total of 1,000,000 Series A Preferred Stock to a related party, the Company's Chairman and CEO. The Company's Chairman and CEO has agreed to fund ongoing operations of the Company until other funding is secured. The shares were acquired by converting a portion of debt owed to the related party. There is no current market for the Company's Preferred stock and it was determined that any issuances would be done at the Par Value of the preferred stock, $0.0001. The preferred stock provides a Super Voting Privilege of 1,000 votes for every share held and is also convertible to Common Stock at a ratio of 2,000 common shares for every preferred share held. The Preferred Stock is non-redeemable and non-callable.

Additionally, The preferred stock has been reclassified as Mezzanine Equity. In the event of conversion of the preferred stock to common stock, it would exceed the current authorized share capital of common stock.

2021 Stock Issuances

There was no Preferred Stock issued in 2021.

Note 10-Subsequent Events

Subsequent to December 31, 2022 and through the issuance date of these financial statements, the Company has acquired an additional 175 claims adjoining the previous 69 claims. The claims were acquired through claim staking by a staking crew that were hired by the Company. The costs associated in acquiring these claims were $37,800 to the BLM (Bureau of land Management) and $15,750 paid to Yavapai County Arizona.

Subsequent to December 31, 2022 and through the issuance date of these financial statements the Company issued a total of 160,500 Class A Preferred Shares to five individuals. There is no current market for the Company's Preferred stock and it was determined that any issuances would be done at the Par Value of the preferred stock, $0.0001. The preferred stock provides a Super Voting Privilege of 1,000 votes for every share held and is also convertible to Common Stock at a ratio of 2,000 common shares for every preferred share held. The Preferred Stock is non-redeemable and non-callable.

Additionally, subsequent to December 31, 2022 and through the issuance date of these financial statements the Company's Chairman and CEO purchased in the open market an aggregate total of 223,034 Common shares and has filed the requisite Form 4 and Form 4 A's with the SEC.

Subsequent to December 31, 2022 and through the issuance date of these financial statements the Company issued an aggregate total of 3,200,000 Common shares to four individuals or services rendered.