LIG ASSETS, INC

COMPANY INFORMATION AND DISCLOSURE STATEMENT

ANNUAL REPORT 2017

Item I: 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.

LlG Assets, Inc. was incorporated in the State Nevada on October 14, 2008

Item II: Address of the issuer's principal executive offices

Company Headquarters
Address: 110 Third Ave West Carthage, TN 37030
Phone: 615-394-0890
Email: contct@leaderingreenassets.com
Website(s): www.leaderingreenassets.com www.ligahomes.com

IR Contact
Address: 118 16th Ave South #4-164 Nashville, TN 37203
Phone: 615-394-0890
Email: contact@leaderingreenassets.com
Website(s): www.leaderingreenassets.com www.ligahomes.com

Item III: Security Information

Trading Symbol: LIGA

Exact title and class of securities outstanding: COMMON STOCK
CUSIP: 50187X107
Par or Stated Value: .0001
Total shares authorized: 2,400,000,000 as of: March 26, 2018
Total shares outstanding: 2,262,470,850 as of: March 26, 2018

Preferred share information (if necessary):
Exact title and class of securities outstanding: Series A Convertible Preferred Stock
CUSIP: N/A
Par or Stated Value: .001
Total shares authorized: 60,000,000 as of: March 26, 2018
Total shares outstanding: 50,000,000 as of: March 26, 2018
Convertible at one share of common stock for one share of preferred stock

Transfer Agent

Name: Securities Transfer Corp.
Address: 2901 N Dallas Parkway Suite lano, TX 75093
Phone: 469-633-0101
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, except as required by law

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

None

Within the past year please list any past, pending or anticipated stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization:

In January of 2015 the Company increased the authorized of Common stock to current 2,400,000,000 level and increased the authorized of Preferred Series A stock to current 60,000,000 level.

On June 21, 2016, the Company issued 160,000,000 shares of restricted common stock to seven different individuals or entities pursuant to the Restructuring Agreement dated June 1, 2016. The shares were issued to these individual to entice them to come on board with the company in order help expand the real estate portion of the business and ensure financials and IRS filings are completed in a timely, accurate manner.

In January 2017 the Board of Directors voted to reduce the conversion rate of the preferred stock. The new conversion rate was reduced to one share of Common Stock for each share of Preferred Stock, down from 40 shares of Common Stock for each share of Preferred Stock. This action eliminated the largest potential source of dilution to the common stockholders.

Item IV: 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 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:

Between January 1, 2013 and December 31, 2013

Restricted Common shares issued for share exchange	114,155,072
Legend	Rule 144

Between January 1, 2014 and September 30, 2014

Restricted Common shares issued for share exchange	85,331,999
Legend	Rule 144

Between October 1, 2014 and December 31, 2014

Restricted Common shares issued for debt	209,406,009
Legend	Rule 144

Between January 1, 2015 and December 31, 2015

Restricted Common shares issued for debt	1,512,666,667
Legend	Rule 144

Between January 1, 2016 and December 31, 2016

Restricted Common shares issued for services	160,000,000
Legend	Rule 144

Between January 1, 2017 and December 31, 2017

Restricted Common shares issued for services	0
Legend	NA

Total outstanding shares as of December 31, 2017 2,262,470,850

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

N/A

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

N/A

C. The number of shares offered;

N/A

D. The number of shares sold;

N/A

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

N/A

F. The trading status of the shares; and

N/A

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.

All shares were issued under the 144 legend

With respect to private offerings of securities, the list shall also indicate the identity of the persons who purchased securities in such private offering; *provided*, *however*, that in the event that any such person is an entity, the list shall also indicate (a) the identity of each natural person beneficially owning, directly or indirectly, more than ten percent (10%) of any class of equity securities of such entity and (b) to the extent not otherwise disclosed, the identity of each natural person who controlled or directed, directly or indirectly, the purchase of such securities for such entity.

N/A

Item V 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").

See attached Balance Sheet, Statement of Operations, Statement of Cash Flow, Equity Statement, and Notes to the Financial Statements for the three months and nine months ending December 31, 2017, attached to the end of this Quarterly 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.

N/A

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.

Item VI: 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;

1. The Real Estate business has been the main focus of the Company in the past. It acquired rehabilitated and rented or resold homes for profit throughout Texas. All of these homes have been lost along with the contract for deed that it held on a large block of homes in Texas.

2. On August 20, 2014, the Company entered into a Share Exchange Agreement (the "Agreement") with Black Pearl Petroleum (BPP) wherein BPP received 36,000,000 outstanding shares of the Company's Series A Preferred Stock and 4,000,000 shares of Jeffrey B. Love's Series A Preferred, which he caused to be transferred to BPP. In exchange the Company received 20,000,000 shares (all of the shares) of common stock of CP Resources, LLC (a Nevada Corp) and 20,000,000 shares (all of the shares) of

common stock of West Coast Partners, LLC (a Nevada Corp) both of which were BPP Companies. After the exchange BPP owns 40,000,000 shares of Series A Preferred (80%) and Jeffrey B. Love owns 10,000,000 shares of Series A Preferred (20%).

3. The share exchange agreement brought LIG Assets, Inc. into the Oil and Gas business. But because of the falling oil prices and the lack of ability of the Company to raise any money the oil leases owned by West Coast Partners and CP Resources were lost.

4. On June 1, 2016, the Company signed a Restructuring Agreement that reorganized its management team and brought in a new President to concentrate on the real estate portion of the Company. The present CEO remained and along with the new President made up the new board of directors. An Advisory Board with three members was also formed. In 2017 a new Chairman of the Board, Chief Executive officer, and Chief Financial Officer were installed. The old advisory board was dissolved and the Board of Directors expanded.

The Company will concentrate on building sustainable housing with partners that have land or land developments to contribute to the deal. The Company has also entered the steel framing business, and set up a wholly owned LLC for this purpose. The company has also entered the seafood storage business (see Management Discussion and Analysis)

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

LIG Assets, Inc. (the "Company") was incorporated in the State of Nevada on October 14, 2008.

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

6411, 1381, 1382

D. the issuer's fiscal year end date;

December 31

E. principal products or services, and their markets;

Building sustainable homes under the Robert Plarr brand, as well as light gauge steel framing of residential homes and commercial buildings.

Item VII: 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.

The Company is being provided office space at

110 3rd Ave South Carthage TN 37030

The office space being provided is also the office for wholly owned subsidiaries BGTV Direct, LIG developments, and LIG Homes.

Item VIII: 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.

Director	Aric Simons (Chairman)
Director	Paul J Wright
Director	Charles Gambino
CEO	Allan Gillis
President	Charles Gambino
CFO/Treasurer	Douglas Vaughn

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.

N/A

Item IX: 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 (Securities Attorney)
Name: Mathew J. W. Stout
Firm:
Address 1:
Address 2:
Phone:
Email:

Accountant or Auditor
Name: Auditor interviews begin 4th qtr 2018
Firm:
Address 1:
Address 2:
Phone:
Email:

Tax Advisory Firm
Name:
Firm: Frasee Ivy Davis
Address 1: Memphis, TN
Address 2:
Phone:
Email:

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

Item XX: 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:

We, Aric Simons and Douglas B. Vaughn, certify that:

1. We are the Chairman and CFO respectively:

2. We have reviewed this Quarterly Information and Disclosure Statement of LIG Assets, Inc.

3. Based on our knowledge, this Information and 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 Information and Disclosure Statement; and

4. Based on our 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 Information and Disclosure Statement.

March 28, 2018

/s/ Aric Simons

Aric Simons, Chairman

/s/ Douglas B. Vaughn

Douglas B. Vaughn, CFO

Index to Unaudited Financial Statements

LIG Assets, Inc
Consolidated Balance Sheet - unaudited

	December 31 2017	December 31 2016
Cash	$ 18,070	$ 889
Accounts reveivable	$ 15,500	$ -
Total Current Assets	**$ 33,570**	**$ 889**
Fixed Assets, Net of Dep	$ -	$ 5,540
Investment - LIGD	$ -	
Investment - SAMP	$ 30,000	$ 30,000
Investment - LIG Entertain	$ 10,000	$ 10,000
Due From - LIGA	$ -	$ -
Inv - SPA	$ (10,040)	$ -
Total Other Assets	**$ 29,960**	**$ 40,000**
Total assets	$ 63,530	$ 46,249
Accounts payable	$ 6,122	$ 244,509
Current Liab - TCA	$ -	$ 40,000
Current Liabilities	**$ 6,122**	**$ 284,509**
Kabbage LOC - BGTV	$ 118,365	$ -
Convertible Notes	$ 34,239	$ 189,895
Other Notes Payable	$ 141,117	$ 392,950
Note To TCA Capital	$ 180,000	$ 180,000
Lawsuit Settlemets	$ 34,000	$ 347,770
Other Misc Liabilities	$ 116,912	$ 262,753
Long term Liablities	$ 624,633	$ 1,373,368
Total Liabilities	$ 630,755	$ 1,657,877
Common Stock (1)	$ 226,247	$ 226,247
Preferred Stock (2)	$ 5,000	$ 5,000
Paid In Capital	$ 1,150,296	$ 1,150,296
Retained Earnings	$ (1,951,328)	$ (2,992,991)
Net Income YTD	$ 2,560	$ -
Equity	$ (567,225)	$ (1,611,448)
Total Liabilities & Equity	$ 63,530	$ 46,249

LIG Assets, Inc.

Consolidated Income Statement-unaudited

	Year to Date December 31, 2017		Quarter to Date December 31, 2017	
Revenues - BGTV	$	1,393,733	$	452,478
Revenues - LIGD	$	243,170	$	81,170
Misc Incom	$	14,610	$	-
Total revenues	**$**	**1,651,513**	**$**	**533,648**
Cost of Sales - BGTV	$	1,296,148	$	479,889
Cost of sales - LIGD	$	115,281	$	53,933
Trav & Proj Labor	$	10,239	$	-
Total Cost of Sales	**$**	**1,422,668**	**$**	**535,822**
Gross Profit	**$**	**228,645**	**$**	**(2,174)**
Salaries & wages	$	71,445	$	61,045
Other Administrative Exp	$	59,695	$	26,666
Interest Expense - Notes	$	14,540	$	3,635
Rent	$	11,307	$	5,307
Insurance	$	27,421	$	8,569
Misc Overhead	$	37,325	$	(3,580)
IT Support	$	4,552	$	467
Total Expense	**$**	**226,285**	**$**	**102,109**
Net profit	$	2,560	$	(104,283)

LIG Assets Inc.
Consolidated Cash Flow Statement

	Year To Date December 31, 2017		Quarter to Date December 31, 2017	
Net Income	$	2,560	$	(104,283)
Adjustments to reconcile				
Changes in Accounts Pay	$	25,025	$	(2,033)
Changes in Accounts Rec	$	(4,978)	$	-
Changes in A/R LIGA	$	-	$	-
Other Liabilities	$	-	$	-
Net Cash From Operations	**$**	**22,607**	**$**	**(106,316)**
Investing Activities				
Dividends From Subsidiary	$	-	$	-
Dividends To Subsidiary	$	-	$	-
Other Investing Activity	$	-	$	-
Net Cash From Investing	$	-	$	-
Financing Activities				
Note Pay TCA & Microcap	$	(49,000)	$	(24,000)
Int on Notes payable	$	14,534	$	3,635
Dividends To LIGA	$	-	$	-
Kabbage LOC	$	209,337	$	49,940
Other Financing BGTV	$	(180,337)	$	24,757
Net Cash From Financing	**$**	**(5,426)**	**$**	**54,332**
Net Cash Increase	**$**	**17,181**	**$**	**(51,984)**
Cash At Beginning of Period	$	889	$	70,054
Cash At End of Period	**$**	**18,070**	**$**	**18,070**

LIG ASSETS, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018.

NOTE－1 ORGANIZATION AND BUSINESS BACKGROUND

LIG Assets, Inc. ("Company") was incorporated in the State of Nevada on October 14, 2008.

At inception the Real Estate business had been the main focus of the Company. It acquired rehabilitated and rented or resold homes for profit throughout Texas. All of these homes have been lost along with the contract for deed that it held on a large block of homes in Texas.

On August 20, 2014, the Company entered into a Share Exchange Agreement (the "Agreement") with Black Pearl Petroleum (BPP) (see page 5). The share exchange agreement brought LIG Assets, Inc. into the Oil and Gas business. However because of falling oil prices, the Company was unable to raise any money and the oil leases owned by West Coast Partners and CP Resources were lost.

On June 1, 2016, the Company signed a Restructuring Agreement that reorganized its management team and brought in a new President to concentrate on the real estate portion of the Company. The current CEO was retained and along with the new President made up the new board of directors. An Advisory Board with three members was also formed. On July 11, 2017 Alan Gillis was named new CEO and Douglas Vaughn was named new CFO. The advisory board was dissolved. Paul J Wright was added to the Board as of Nov 10, 2017.

The Company presently concentrates on building Robert Plarr branded sustainable housing with partners that have land or land developments to contribute to the deal. The Brentwood Tennessee project will be the first such development in the world built on property acquired by LIG Assets. The Company also does steel framing for commercial and residential projects as well as media acquisition and distribution assets.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The Company's financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP"). The accompanying unaudited condensed financial statements have been prepared in accordance with accounting principles generally accepted in The United States of America and the rules and regulations of the Securities and Exchange Commission for financial information. Accordingly, they include all the information necessary for a comprehensive presentation of financial position and results of operations. It is management's opinion that all material adjustments (consisting of normal and recurring adjustments) have been made which are necessary for a fair financial statements presentation.

Use of estimates

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

Cash equivalents

The Company considers all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents. At December 31, 2017, the Company had $33,570.

Fair value of financial instruments

The Company adopted the provisions of FASB ASC 820 (the "Fair Value Topic") which defines fair value, establishes a framework for measuring fair value under GAAP, and expands disclosures about fair value measurements.

The Fair Value Topic defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. It requires that valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs. It also establishes a fair value hierarchy, which prioritizes the valuation inputs into three broad levels.

The following fair value hierarchy is used to classify assets and liabilities based on the observable inputs and unobservable inputs used in order to value the assets and liabilities:

A) Market approach—Uses prices and other relevant information generated by market transactions involving identical or comparable assets or liabilities. Prices may be indicated by pricing guides, sale transactions, market trades, or other sources;
B) Cost approach—Based on the amount that currently would be required to replace the service capacity of an asset (replacement cost); and
C) Income approach—Uses valuation techniques to convert future amounts to a single present amount based on current market expectations about the future amounts (includes present value techniques, and option-pricing models). Net present value is an income approach where a stream of expected cash flows is discounted at an appropriate market interest rate.

Level 1: Quoted market prices available in active markets for identical assets or liabilities as of the reporting date. An active market for an asset or liability is a market in which transactions for the asset or liability occur with significant frequency and volume to provide pricing information on an ongoing basis.
Level 2: Observable inputs other than Level 1 inputs. Example of Level 2 inputs include quoted prices in active markets for similar assets or liabilities and quoted prices for identical assets or liabilities in markets that are not active.
Level 3: Unobservable inputs based on the Company's assessment of the assumptions that are market participants would use in pricing the asset or liability.

The carrying amount of the Company's financial assets and liabilities, such as cash, prepaid expenses, accounts payable, accrued expenses, and deferred revenue approximate their fair value because of the short maturity of those instruments. The Company's note payable approximates the fair value of such instruments based upon management's best estimate of interest rates that would be available to the Company for similar financial arrangements at September 30, 2016 and December 31, 2015.

The Company had no assets and/or liabilities measured at fair value on a recurring basis at December 31, 2017,

Property and Equipment

Property and equipment are recorded at cost. Expenditures for major additions and betterments are capitalized. Maintenance and repairs are charged to operations as incurred. Depreciation is computed by the straight-line method over the assets estimated useful life of three (3) years for equipment, (5) years for automobile, and (7) years for furniture and fixtures. Upon sale or retirement of property and equipment, the related cost and accumulated depreciation are removed from the accounts and any gain or loss is reflected in statements of operations.

Impairment of long-lived assets

The Company follows paragraph 360-10-05-4 of the FASB Accounting Standards Codification for its long-lived assets. The Company's long-lived assets, such as intellectual property, are required to be reviewed for impairment annually, or whenever events or changes in circumstances indicate that the carrying amount of the asset may not be recoverable.

The Company assesses the recoverability of its long-lived assets by comparing the projected undiscounted net cash flows associated with the related long-lived asset or group of long-lived assets over their remaining estimated useful lives against their respective carrying amounts. Impairment, if any, is based on the excess of the carrying amount over the fair value of those assets. Fair value is generally determined using the asset's expected future discounted cash flows or market value, if readily determinable. If long-lived assets are determined to be recoverable, but the newly determined remaining estimated useful lives are shorter than originally estimated, the net book values of the long-lived assets are depreciated over the newly determined remaining estimated useful lives. The Company determined that there were no impairments of long-lived assets as of December 31, 2017.

Commitments and contingencies

The Company follows subtopic 450-20 of the FASB Accounting Standards Codification to report accounting for contingencies. Liabilities for loss contingencies arising from claims, assessments, litigation, fines and penalties and other sources are recorded when it is probable that a liability has been incurred and the amount of the assessment can be reasonably estimated.

Revenue recognition

The Company follows paragraph 605-10-S99-1 of the FASB Accounting Standards Codification for revenue recognition. The Company will recognize revenue when it is realized or realizable and earned. The Company considers revenue realized or realizable and earned when all of the following criteria are met: (i) persuasive evidence of an arrangement exists, (ii) the product has been shipped or the services have been rendered to the customer, (iii) the sales price is fixed or determinable, and (iv) collectability is reasonably assured. In addition, the Company records allowances for accounts receivable that are estimated to not be collected.

Net income (loss) per share

The Company computes basic and diluted earnings per share amounts pursuant to section 260-10-45 of the FASB Accounting Standards Codification. Basic earnings per share is computed by dividing net income (loss) available to common shareholders, by the weighted average number of shares of common stock outstanding during the period, excluding the effects of any potentially dilutive securities. Diluted earnings per share is computed by dividing net income (loss) available to common shareholders by the diluted weighted average number of shares of common stock during the period. The diluted weighted average number of common shares outstanding is the basic weighted number of shares adjusted as of the first day of the year for any potentially diluted debt or equity.

There were 2,262,470,850 basic/dilutive shares outstanding as of December 31, 2017. The majority of these shares were issued on the conversion of convertible notes payable.

Subsequent events

The Company follows the guidance in Section 855-10-50 of the FASB Accounting Standards Codification for the disclosure of subsequent events. The Company will evaluate subsequent events through the date when the financial statements were issued.

Recently issued accounting pronouncements

Company 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－1 GOING CONCERN

These financial statements have been prepared in accordance with generally accepted accounting principles applicable to a going concern, which contemplates the realization of assets and the satisfaction of liabilities and commitments in the normal course of business. The Company's ability to continue as a going concern is contingent upon its ability to achieve and maintain profitable operations, and the Company's ability to raise additional capital as required. These conditions raise substantial doubt about the Company's ability to continue as a going concern. The Liquidity situation is improving rapidly, but ultimate success depends upon signed contracts with commensurate financing. (See subsequent events)

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NOTE 2 - PROPERTY AND EQUIPMENT

Property and equipment previously consisted of the following:

	June 30, 2017	December 31, 2016
Equipment – computers	$ 16,719	$ 16,719
Office furniture	10,349	10,349
	27,068	27,068
Less: accumulated depreciation	(22,857)	(21,528)
	$ 4,211	$ 5,240

The various office items remain at previous locations, and it is not worth time and effort to retrieve them. They have been removed from the balance sheet. (see subsequent events)

NOTE 3 – NOTES RECEIVABLE SAMP

As of December 31, 2016, $30,000 remained to be collected on the SAMP note. Payments on this note were scheduled to be completed in 2015 and are now past due. This legacy will undergo increased due diligence in 2018.

NOTE 4 - LIG ENTERTAINMENT

The Company originally advanced a filming company $135,000 for half ownership in a movie produced in the Austin, Texas area. The movie is complete and final editing has been completed as well. The release date for the movie is not known at this time but the value of the movie appears to be minimal. As of Dec 31, 2017, the Company has determined to value the investment at the amount that it has been offered which is $10,000. The Company is exploring other avenues to market the movie so it has not taken the offer but has determined to use that amount as the current value. The Company valued this asset at $10,000 in December 31, 2016, as well.

NOTE 5 - ACCOUNTS PAYABLE

As of December 31, 2017, the Company has $6,122 of Accounts payable. These are operating invoices outstanding which we will pay in full, but continue to negotiate for lower balances. As of the year ended December 31, 2016, the Company had accrued expenses of $244,509. Many of the previous invoices were removed from the balance sheet during our financial review.

NOTE 6 - ACCRUED INTEREST EXPENSE

As of December 31, 2017, the Company had $25,130 of accrued interest payable. As of the year ended December 31, 2016, the Company had $214,063 in accrued interest expense. This is a contingent liability which has been estimated based upon the reduced remaining debt balanced. This expense will be aggressively negotiated upon payoff.

NOTE 7 - NOTES PAYABLE- SETTLEMENTS

As of December 31, 2017, the Company has notes payable of $34,000. This is much lower than the amount of debt the Company had for these settlement as of the year ended December 31, 2016, $347,770. Our financial review determined that most had been settled.

NOTE 8 - NOTES PAYABLE- RELATED PARTY

As of the year ended December 31, 2016, the Company had $37,018 due to the same related party. This has been negotiated to zero.

NOTE 9 - NOTES PAYABLE

As of December 31 2017, the Company had notes payable in the amount of $188,617. These notes are all based on monies being loaned to the Company by other companies or by individuals. As of the year ended December 31, 2016, the Company had $392,950 in notes payable. Our financial review determined that a large portion of the debt had been satisfied through other transactions. The opportunity remains to negotiate this figure lower.

NOTE 10 – TAXES PAYABLE

Subsequent to December 31, 2018 we retained Frasee Ivy Davis, a PCAOB certified tax and auditing firm to review and file where necessary any delinquent forms and 2017 returns. This was necessary to determine the tax loss carry forward to shield projected profits from the Brentwood Tennessee project. We have been informed of interest and penalties for both delinquent as well as inaccurate filings. It is the current opinion of our advisors that the interest and penalties can be reduced upon filing accurate amended returns. This process is ongoing and may include amended returns as far back as 2012. This will involve time, effort, and money to resolve. The research by Frasee Ivy Davis showed no payments for the 2010 and 2011 tax returns. The previous financial statements carried an $11,672 liability, which has been changed to $91,672.

NOTE 11 - NOTES PAYABLE – TCA

During the fiscal year ended December 31, 2016, the Company entered into a settlement agreement with TCA Global for $240,000 to be paid off over a two-year period. The Company paid $20,000 upon signing the settlement agreement and agreed to pay $5,000 a month for 18 months starting on May 17, 2017, with the final payment of $130,000 due on November 17, 2018. The original note was for $500,000 and after being reduced by some payments and increased by interest and penalty accumulated to a principal amount due of $686,129, with accrued interest and penalty in the amount of $123,503 for a total amount due TCA of $809,632, as of the year ended December 31, 2015. As of the year ended December 31, 2016, the Company took a gain on extinguishment of debt of $569,632, consisting of a gain on principal of $446,129 and a gain on accrued interest of $123,503. This settlement was made possible in part due to Jeff Love also agreeing to personally settle for $250,000 to be paid over an 18-month period. The current balance as of December 31, 2017, due TCA is $180,000. As of December 31, 2016, the Company owed to TCA 220,000.

NOTE 12 - CURRENT CONVERTIBLE NOTES PAYABLE

As of the year ended December 31, 2016, the Company owed $189,895. This balance was reduced dramatically due to our financial review and aggressive negotiations By Chairman Simons. During 2017 the Company issued no new convertible notes payable and it did not issue any common stock in payment of convertible notes. The balance of the convertible notes payable as of December 31, 2017, is $34,329. This figure was reduced by $9,000 from Sep 30 2017 as part of the SEC case against Ibrahim Almagarby. Upon conclusion of the SEC Investigation the company expects to receive cash, shares, or a combination of both to compensate for Mr. Almagarby's ill-gotten gains. We do not expect the remaining balances to convert to common shares.

NOTE 13 - STOCKHOLDERS' EQUITY

During the year ended December 31, 2015, the Company increased its authorized number of common shares as well as its authorized shares of preferred shares. It also changed its designation for conversion rights and voting rights of its preferred shares. The Company is now authorized to issue 2,400,000,000 shares of common stock, and 60,000,000 shares of Series A Preferred Stock all with a par value of $.0001. The holders of Series A Preferred Stock have the right to convert 1 share of Series A Preferred into 1 share of the Company's common stock. The holders of Series A Preferred are now entitled to 1 vote per 1 vote of common stock voting together with holders of common stock.

From January 1, 2015 to December 31, 2015 the Company issued 1,512,666,667 Shares of restricted common stock in settlement of $112,350 of convertible notes and interest payable. As of December 31, 2015, there were 2,102,470,850 shares of common stock outstanding.

During the year ended December 31, 2016, the Company issued 160,000,000 shares of restricted common stock for services bringing the total issued and outstanding to 2,262,470,850 shares of common stock as of December 31, 2016.

No shares were issued during 2017, and the shares issued and outstanding as of December 31, 2017, are 2,262,470,850.

NOTE 14- SUBSEQUENT EVENTS

Management has evaluated subsequent events pursuant to the requirements of ASC Topic 855 and has determined the following qualify for inclusion as a material 'subsequent event.

1. On Jan 28, 2018 LIG assets entered into an agreement to purchase 30 acres of land in Brentwood, TN for $1,000,000 with the option to purchase an adjacent 30 acres for $1,000,000. Surveys were complete on February 23, 2018, and Deed was transferred to LIG assets on February 28, 2018. Financing for the land development is in advanced negotiations.

2. LIG developments Texas operations have restructured, almost eliminating fixed overhead. Each project has a minimum profit based upon revenues. LIGD also participates in the net profit on a percentage basis. LIGD does not accrue any losses should a project prove unprofitable.

3. LiveStor America, which LIG asset has an equitable interest has signed contracts for two warehouses designed to hold live seafood for local purchase and worldwide export. The facilities will be located in Portland ME and Seattle WA.

Management Discussion and Analysis

On January 28, 2018 LIG Assets entered into an agreement to purchase 30 acres of land in Brentwood TN for $1,000,000 with the option to purchase another 30 acres for $1,000,000. The property is located on Bluff Road in southeast Brentwood. Surveys were completed on Feb 23, 2018 and deed was transferred to LIG Assets on Feb 28, 2018. The land will be used for the first Robert Plarr TM development in the world. The greater Nashville real estate market is one of the strongest in the United States and both lots and finished homes are expected to sell very quickly. This land was acquired at an extremely favorable price as nearby developed lots are selling for $350,000 - $400,000 per acre. Therefore projected profits on lots sales alone should be approximately $7,000,000 for the first 30 acres. Total profits over two years are expected to be approximately $28,000,000 (lots plus LIG Homes developments and sales). This project is transformational for LIGA. Once it is proven that Robert Plarr homes can be built at the projected cost per square foot and the homes deliver on their claimed sustainability and survivability, we expect multiple offers for new Robert Plarr developments. In order to accelerate the number of homes being built we will consider licensing opportunities with larger home builders. New subsidiary LIG Homes (LIGH) has been created and though the first 30 acres will be on LIGA's balance sheet, future land and home sales will be in the subsidiary.

The completion of the first model home in Brentwood will also mark another milestone for LIGA. These homes will appear conventional, but will still incorporate technologies yielding exceptional savings on electricity and water. The homes will incorporate light gauge steel frames and use magnesium oxide walls which are mold, rot, and fire resistant while providing a superior insulation rating up to R60 depending upon the area of the house. The combination of magnesium oxide walls and light gauge steel framing will survive an F2 tornado – perhaps higher. While we expect a very strong market for our 'Star 10' homes on or near coastlines, our more basic homes should appeal to an exceptionally wide market regardless of geography and price point.

BGTV Direct is a media purchasing and content firm based in Carthage TN. It provided critical liquidity as LIGA transitioned its business from a non revenue entity to a revenue generating entity. Critical debt payments to TCA Capital were made by BGTV Direct as well as other miscellaneous corporate expenses. BGTV Direct's revenues have significantly grown in 2017 and are expected to have a higher growth rate in 2018. The fourth quarter is seasonally weak, and we expect first quarter 2018 to be significantly better. January revenues were approximately $400,000. BGTV will now be able to use its cash flow for internal expansion and this should lead to much higher profitability going forward.

LIG Developments (LIGD) provides light gauge steel framing and wall solutions for residential and commercial structures, which we believe is the future for the construction industry. Fourth quarter results were impacted by delays in start times of major projects. The operating model for the Texas operations has changed reducing our fixed overhead to virtually zero, and almost guarantees a profit on each job. We anticipate LIGD to be consistently cash flow positive starting in April 2018. In addition, the company will realize benefits of vertical and horizontal integration by using the steel framing and wall resources of LIGD for the development of the Brentwood property as well as future developments.

Not included in those projects is the Panama City Beach Florida model home. The completion of this home will constitute another major milestone for LIGA. This will be a 'Star 10' (or close to Star 10)home incorporating most of the technology at our disposal. Robert Plarr has an exceptionally long waiting list of individuals and families wanting to buy or build a Robert Plarr TM home. The Panama City Model home will be a 'proving ground' confirming that the technologies work and the cost per sq ft is competitive with conventional homes. Once these points are proven and prospective buyers tour the property LIGA will begin taking non-refundable deposits. Although deposits are not counted as revenue until the corresponding houses are completed, the non-refundable status means the funds are unrestricted and would be a significant source of additional liquidity.

Live Stor America is a Joint Venture with Live Stor Ltd. of Nova Scotia and LIG Assets. It has now made major progress, highlighted by the recent announcement of the first two storage facilities; one in Portland, ME and a second in Seattle WA. This portion of the business is being led by LIGA CEO Allan Gillis. The Gillis family has been in the seafood business for more than 70 years. Joint venture partner, Live Stor Ltd., is revolutionizing the storage of live seafood. This necessitates new facilities to store the live seafood locally. Live Stor America will build and operate the Portland, ME and Seattle, WA facilities, providing live seafood at lower operational costs. The construction of these facilities will use many of the same technologies that we use when building our homes. Live Stor America will be part of a global and local live seafood network being developed by Live Stor Ltd. Live Stor Ltd has a management agreement with Eskasoni First Nations for Live Stor Sydney. Live Stor Sydney is presently building a new 250,000 lb. live lobster holding facility and is expected to be operational in May 2018.

Live Ship Ltd. is a global seafood logistics company which 100% is owned by Jim and Allan Gillis. They will use Live Ship's 40-foot specialized sea containers and 53-foot specialized road and rail containers to link Live Stor America to the live seafood export and import markets to develop an efficient network of live seafood holding facilities across all of America. Potential revenues from this Joint Venture could eventually eclipse our home developments.

LIG developments had multiple projects deferred into the first and second quarter 2018. A major contract for \$1.7mm was originally scheduled for the 4th quarter and is now in process. LIGD has been restructured with almost zero fixed overhead, allowing better matching with the variability of project delays.

LIG Assets is virtually finished with our extensive review of the debts and payables. During 2017 substantial debt was removed from the books. There was no corresponding entry to 'Other Comprehensive Income' as no proof was provided of either cash or assets were contributed to the balance sheet. Previous claimants have had over 18 months to provide proof, and only a few smaller claimants have done so. We expect to go fully reporting in 2019. Audits cover two years and 2017 and 2018 will be the first two years of results worth auditing. The real estate transactions are practically 'self auditing' as the transactions are recorded by county governments. The progress of the Brentwood project will be easy for the general public to track.

LIG Assets is now in a position to take major strides forward. The Brentwood TN project will dramatically improve cash flow and lot sales are expected to close early in the process. The Nashville TN metropolitan area is one of the strongest (if not the strongest) real estate markets in the United States. The suburb of Brentwood is an extremely desirable location. The LIGA property is also adjacent to Nolensville Pike giving direct access to downtown Nashville. The acquisition of this property is a major accomplishment and its importance cannot be overstated.

2017 was the year that LIGA transitioned from non revenue status to revenue generation. Even though it was the new Management team's first year we managed a small net profit in 2017 – a rarity in the OTC Market. In 2018 LIGA will continue to be transparent and honest with their shareholders as they work toward having a very profitable year for all divisions and subsidiaries of the company. The company expects more major announcements over the next few months.