<u>Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines</u>

<u>BHPA, Inc.</u>

A <u>Nevada</u> Corporation

<u>C10-17 TianFu Software Site High-Tech In,</u>
<u>Chengdu,Sichuan 610041</u>
<u>China</u>

<u>SIC – 2741</u>

<u>Annual Report</u>
For the Period Ending: <u>March 31, 2019</u>
(the "Reporting Period")

As of <u>March 31, 2019</u>, the number of shares outstanding of our Common Stock was:

<u>85,533,333</u>

As of <u>December 31, 2018</u>, the number of shares outstanding of our Common Stock was:

<u>85,533,333</u>

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933 and Rule 12b-2 of the Exchange Act of 1934):

Yes: ☒ No: ☐

Indicate by check mark whether the company's shell status has changed since the previous reporting period:

Yes: ☐ * No: ☒

Indicate by check mark whether a Change in Control of the company has occurred over this reporting period:

Yes: ☒ No: ☐

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

BHPA, Inc. herein referred to as “BHPA” or the “Company, formerly known as Star Development Resorts, Inc. which was made effective on June 07, 2019.

Has the issuer or any of its predecessors ever been in bankruptcy, receivership, or any similar proceeding in the past five years?

Yes: ☐ No: ☒

2) Security Information

Trading symbol:	BHPA	
Exact title and class of securities outstanding:	Common Stock (“Common Stock”)	
CUSIP:	05549Q109	
Par or stated value:	$0.001	
Total shares authorized:	975,000,000	as of date: August 8, 2019
Total shares outstanding:	85,533,333	as of date: March 31, 2019
Number of shares in the public float:	17,932,275	as of date: August 8, 2019
Total number of shareholders of record:	26	as of date: August 8, 2019

Trading symbol:	N/A	
Exact title and class of securities outstanding:	Preferred Stock (“Preferred Stock”)	
CUSIP:	N/A	
Par or stated value:	$0.001	
Total shares authorized:	10,000,000	as of date: August 8, 2019
Total shares outstanding:	10,000,000	as of date: March 31, 2019
Number of shares in the public float:	N/A	as of date: August 8, 2019
Total number of shareholders of record:	1	as of date: August 8, 2019

Transfer Agent

Name: VStock Transfer, LLC
Address: 18 Lafayette Place
Address 2: Woodmere, NY 11598
Phone: +1 (212) 828-8436
Email: info@vstocktransfer.com

Is the Transfer Agent registered under the Exchange Act?

Yes: ☒ No: ☐

Describe any trading suspension orders issued by the SEC concerning the issuer or its predecessors:

N/A

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

Item 3. Issuance History

Check this box to indicate there were no changes to the number of outstanding shares within the past two completed fiscal years and any subsequent periods: ☐

Number of Shares outstanding as of 03/31/2017	Opening Balance: Common: 80,533,333 Preferred: 0	*Right-click the rows below and select "Insert" to add rows as needed.							
Date of Transaction	**Transaction type (e.g. new issuance, cancellation, shares returned to treasury)**	**Number of Shares Issued (or cancelled)**	**Class of Securities**	**Value of shares issued ($/per share) at Issuance**	**Were the shares issued at a discount to market price at the time of issuance? (Yes/No)**	**Individual/ Entity Shares were issued to (entities must have individual with voting / investment control disclosed).**	**Reason for share issuance (e.g. for cash or debt conversion) OR Nature of Services Provided (if applicable)**	**Restricted or Unrestricted as of this filing?**	**Exemption or Registration Type?**
01/07/2018	**New Issuance**	**5,000,000**	**Common stock**	**$0**	**No**	**Yeshivas Anchlas Tzv Dkrula**	**Charitable donation**	**R**	**Exemption: Section 4(a)(2) of the Securities Act**
01/22/2019	**New Issuance**	**10,000,000**	**Preferred stock**	**$0**	**No**	**David Lazar/Custodian Ventures. Transferred to Wenjie Wu.**	**Cash**	**R**	**Exemption: Section 4(a)(2) of the Securities Act**
Shares Outstanding on 03/31/2019:	Ending Balance: Common: 85,533,333 Preferred: 10,000,000								

Check this box if there are no outstanding promissory, convertible notes or debt arrangements: ☒

Date of Note Issuance	**Outstanding Balance ($)**	**Principal Amount at Issuance ($)**	**Interest Accrued ($)**	**Maturity Date**	**Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)**	**Name of Noteholder**	**Reason for Issuance (e.g. Loan, Services, etc.)**

4) Financial Statements

A. **The following financial statements were prepared in accordance with:**

☒ U.S. GAAP
☐ IFRS

B. **The financial statements for this reporting period were prepared by (name of individual):**

Name:	Mario A. Beckles
Title:	Outside CPA, July 09, 2019 to present
Relationship to Issuer:	Independent, no relationship

The unaudited financial statements as of March 31, 2019 and March 31, 2018 and for the fiscal year ended March 31, 2019 and 2018, are included at the end of this report.

5) Issuer's Business, Products and Services

A. Summarize the issuer's business operations (If the issuer does not have current operations, state "no operations")

BHPA, Inc. currently has no operations.

B. Describe any subsidiaries, parents, or affiliated companies, if applicable, and a description of their business contact information for the business, officers, directors, managers or control persons. Subsidiary information may be included by reference. N/A

Subsidiary Name	Domicile	Address	Officer/Director	% Owned	Owned By
N/A					

C. Describe the issuers' principal products or services, and their markets

N/A.

6) Issuers facilities

BHPA, Inc. had no operating facility as of March 31, 2019.

Item 7. Officers Directors and Control Persons

Name of Officer/Director and Control Person	Affiliation with Company (e.g. Officer/Director/Owner of more than 5%)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Note
David Craven	Owner of more than 5%	14, Rue De Malagny Gland 01196 Switzerland	31,500,000	Common Stock	36.83%	
Wen Jie Wu	Owner of more than 5%	39-01 Main Street, Suite 405 Flushing, NY 11354	9,600,000	Preferred Stock	96%	
Yeshivas Anchlas Tzvi Dkrula	Owner of more than 5%	127 Wallabout Street Brooklyn NY 11206	5,000,000	Common Stock	5.846%	

8) Legal/Disciplinary History

A. Criminal and legal proceedings of Officers, Directors and Control Persons.

Neither of the persons listed above have, in the past 10 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);

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;

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

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.

B. Describe briefly any material pending legal proceedings, other than ordinary routine litigation incidental to the business, to which the issuer or any of its subsidiaries is a party or of which any of their property is the subject.

None.

9) Third Party Providers

Please provide the name, address, telephone number and email address of each of the following outside providers:

Securities Counsel

Name:	Matt McMurdo
Firm:	McMurdo Law Group
Address 1:	1185 Avenue of Americas, 3rd Floor
Address 2:	New York, NY 10036
Phone:	+1 917-318-2865
Email:	matt@mannaronelaw.com

Accountant:

Name:	Mario A. Beckles
Firm:	Beckles & Co
Address 1:	2001 Hollywood Blvd. Suite 208
Address 2:	Hollywood, FL 33020
Phone:	954-251-2005

Investor Relations Consultant: N/A

Other Service Providers: N/A

10) Issuer Certification

Principal Executive Officer:

I, Mr. Wen Jie Wu certify that:

1. I have reviewed this annual statement of BHPA, 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.

Date: August 8, 2019
Signature: /s/ Wen Jie Wu
Name: Mr. Wen Jie Wu
Title: Chairman and CEO

BHPA, INC.
BALANCE SHEETS
(Unaudited)

		March 31, 2019		March 31, 2018
ASSETS				
CURRENT ASSETS:				
Cash	$	-	$	-
Property and Equipment, net		-		-
TOTAL ASSETS	$	-	$	-
LIABILITIES AND STOCKHOLDERS' EQUITY				
CURRENT LIABILITIES:				
Accounts payable and accrued liabilities		-		-
Loan Payable – related party		68,152		-
Total current liabilities		68,152		-
Commitments and Contingencies				
STOCKHOLDERS' EQUITY				
Preferred stock, par value $0.001 per share; 10,000,000 share authorized and issued		10,000		-
Common stock, par value $0.001 per share; 50,000,000 shares authorized; 85,533,333 and 85,533,333 shares issued and outstanding at March 31, 2019 and 2018, respectively		85,533		85,533
Additional paid in capital		10,687,178		10,664,634
Accumulated Deficit		(10,850,863)		(10,750,167)
Total stockholders' deficit		(68,152)		-
TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT	$	-	$	-

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

BHPA, INC.
STATEMENTS OF OPERATIONS
(Unaudited)

	For The Fiscal Year Ended March 31,	
	$ 2019	$ 2018
OPERATING EXPENSES:		
Consulting fees	66,787	-
Registration fees	13,197	-
Legal fees	19,515	-
Charitable Contributions	-	5,000
Accounting fees	1,000	-
Transfer Agent fees	198	-
Total operating expenses	100,696	5,000
LOSS BEFORE OTHER INCOME	(100,696)	(5,000)
OTHER INCOME (EXPENSE)		
Loss on discontinued operations	-	-
Total other income (expense)	-	-
NET PROFIT (LOSS)	(100,696)	(5,000)

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

BHPA, INC.
STATEMENT OF STOCKHOLDERS' EQUITY
FOR THE PERIOD MARCH 31, 2019 AND MARCH 31, 2018
(Unaudited)

	Common Stock: Shares	Common Stock: Amount	Preferred Stock: (A) Shares	Preferred Stock: Amount	Additional Paid-in Capital	Accumulated Deficit	Accumulated Other Comprehensive Income	Totals
Balance – March 31, 2017	80,533,333	80,533	-	-	10,664,634	(10,745,167)	-	-
Common stock issued	5,000,000	5,000			-	-		5,000
Net loss	-	-	-	-	-	(5,000)	-	(5,000)
Balance – March 31. 2018	85,533,333	85,333	-	-	10,664,634	(10,750,167)	-	-
Forgiveness of related party debt					22,544			22,544
Preferred stock issued	-	-	10,000,000	10,000	-	-		10,000
Net loss	-	-	-	-	-	(100,696)	-	(100,969)
Balance – March 31. 2019	85,533,333	$ 85,333	10,000,000	$ 10,000	$ 10,687,178	$ (10,850,863)	$ -	(68,152)

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

BHPA, INC.

STATEMENTS OF CASH FLOWS
FOR THE PERIOD
(Unaudited)

		For the Year Ended March 31,		
		2019		2018
OPERATING ACTIVITIES:				
Net Profit (loss)	$	(100,696)	$	(5,000)
Adjustments to reconcile net loss to net cash (used in) operating activities:				
Shares issued for settlement of debt		10,000		-
Forgiveness of related party debt		22,544		-
Shares issued as donation		-		5,000)
Changes in assets and liabilities				
Accounts payable and accrued expenses		-		-
NET CASH USED IN OPERATING ACTIVITIES		(68,152)		-
Purchase of Property, Equipment and Intangibles		-		-
Proceeds from Sale of Equipment				
NET CASH USED IN INVESTING ACTIVITIES		-		-
Proceeds from related party		68,152		
Proceeds from preferred stock		-		-
NET CASH USED IN FINANCING ACTIVITIES		68,152		-
FOREIGN CURRENCY TRANSLATION		-		-
NET (DECREASE) INCREASE IN CASH		-		-
CASH – BEGINNING OF PERIOD		-		-
CASH – END OF PERIOD	$	-	$	-

SUPPLEMENTAL DISCLOSURE OF CASH FLOWS INFORMATION:

Cash paid during the periods for:		
Interest	-	-

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

BHPA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD MARCH 31, 2019 and MARCH 31, 2018
(Unaudited)

Note 1 – Organization and basis of accounting

Basis of Presentation and Organization

The Company was incorporated in the State of Nevada on November 7, 2005, under the name “Nabo Inc.” On April 17, 2007, the name was changed to “Star Resorts Development Inc.” The name change was effected by merging with the Company’s wholly owned subsidiary, named “Star Resorts Development Inc.”, a Nevada corporation that we formed specifically for this purpose. The name of the company was changed to better reflect the direction and business of our company.

In addition to the change of name, a seven for one stock split was effected of authorized, issued and outstanding common stock. As a result, authorized capital increased from 75,000,000 shares of common stock with a par value of $0.001 to 525,000,000 shares of common stock with a par value of $0.001.

The Company was in the business of real estate development and Focused on emerging markets. As of March 31, 2009, the Company has ceased operations, the value of all previously held properties have been impaired to reflect the current status.

On October 08, 2018, the eight judicial District Court of Nevada appointed Custodian Ventures, LLC as custodian for Star Resort Development, Inc., proper notice having been given to the officers and directors of Star Resort Development, Inc. There was no opposition.

On January 22, 2019, Custodian Ventures entered into a stock purchase agreement whereby they transferred 10,000,000 shares of preferred stock to Hestia Investments Inc and BHP Advance, Inc in exchange for $152,750 in cash. As a result of the sale, and David Lazar’s resignation as sole officer and director of the Company, there was a change of control of the Company. There is no family relationship or other relationship between the Seller and the Purchaser.

The accompanying financial statements are prepared on the basis of accounting principles generally accepted in the United States of America (“GAAP”). The Company is a development stage enterprise devoting substantial efforts to establishing a new business, financial planning, raising capital, and research into products which may become part of the Company’s product portfolio. The Company has not realized significant sales through since inception. A development stage company is defined as one in which all efforts are devoted substantially to establishing a new business and, even if planned principal operations have commenced, revenues are insignificant.

The accompanying financial statements have been prepared assuming the continuation of the Company as a going concern. The Company has not yet established an ongoing source of revenues sufficient to cover its operating costs and is dependent on debt and equity financing to fund its operations. Management of the Company is making efforts to raise additional funding until a registration statement relating to an equity funding facility is in effect. While management of the Company believes that it will be successful in its capital formation and planned operating activities, there can be no assurance that the Company will be able to raise additional equity capital, or be successful in the development and commercialization of the products it develops or initiates collaboration agreements thereon. The accompanying financial statements do not include any adjustments to reflect the possible future effects on the recoverability and classification of assets or the amounts and classification of liabilities that may result from the possible inability of the Company to continue as a going concern.

Note 2 – Summary of significant accounting policies

Cash and Cash Equivalents

For purposes of reporting within the statements of cash flows, the Company considers all cash on hand, cash accounts not subject to withdrawal restrictions or penalties, and all highly liquid debt instruments purchased with a maturity of three months or less to be cash and cash equivalents.

Income Taxes

The Company accounts for income taxes pursuant to FASB ASC Topic 740, *Income Taxes*. Under FASB ASC Topic 740, deferred tax assets and liabilities are determined based on temporary differences between the bases of certain assets and liabilities for income tax and financial reporting purposes. The deferred tax assets and liabilities are classified according to the financial statement classification of the assets and liabilities generating the differences.

The Company maintains a valuation allowance with respect to deferred tax assets. The Company establishes a valuation allowance based upon the potential likelihood of realizing the deferred tax asset and taking into consideration the Company's financial position and results of operations for the current period. Future realization of the deferred tax benefit depends on the existence of sufficient taxable income within the carry-forward period under the Federal tax laws.

Changes in circumstances, such as the Company generating taxable income, could cause a change in judgment about the reliability of the related deferred tax asset. Any change in the valuation allowance will be included in income in the year of the change in estimate.

Employee Stock-Based Compensation

The Company accounts for stock-based compensation in accordance with ASC 718 Compensation - Stock Compensation ("ASC 718"). ASC 718 addresses all forms of share-based payment ("SBP") awards including shares issued under employee stock purchase plans and stock incentive shares. Under ASC 718 awards result in a cost that is measured at fair value on the awards' grant date, based on the estimated number of awards that are expected to vest and will result in a charge to operations.

Estimates

The financial statements are prepared on the basis of accounting principles generally accepted in the United States of America. 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 as of March 31, 2019 and 2018, and expenses for the years ended March 31, 2019 and 2018, and cumulative from inception. Actual results could differ from those estimates made by management.

Subsequent Event

The Company evaluated subsequent events through the date when financial statements are issued for disclosure consideration.

Adoption of Recent Accounting Pronouncements

As of December 31, 2015, the Company adopted guidance codified in ASU 2015-03, *Interest - Imputation of Interest (Subtopic 835-30), Simplifying the Presentation of Debt Issuance Costs.* The guidance simplifies the presentation of debt issuance costs by requiring debt issuance costs to be presented as a deduction from the corresponding liability, consistent with debt discounts. The recognition and measurement guidance for debt issuance costs is not affected. Therefore, these costs will continue to be amortized as interest expense using the effective interest method pursuant to ASC 835-30-35-2 through 35-3. The Company has applied this guidance retrospectively to all prior periods presented in the Company's financial statements.

The Company has implemented all new accounting pronouncements that are in effect and that may impact its financial statements and 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.

Recent Accounting Pronouncements

In February 2016, the FASB issued an accounting standards update for leases. The ASU introduces a lessee model that brings most leases on the balance sheet. The new standard also aligns many of the underlying principles of the new lessor model with those in the current accounting guidance as well as the FASB's new revenue recognition standard. However, the ASU eliminates the use of bright-line tests in determining lease classification as required in the current guidance. The ASU also requires additional qualitative disclosures along with specific quantitative disclosures to better enable users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases. The pronouncement is effective for annual reporting periods beginning after December 15, 2019, and interim periods within fiscal years beginning after December 15, 2020, for nonpublic entities using a modified retrospective approach. Early adoption is permitted. The Company is still evaluating the impact that the new accounting guidance will have on its consolidated financial statements and related disclosures and has not yet determined the method by which it will adopt the standard.

Note 3- Going Concern

The accompanying financial statements have been prepared assuming the continuation of the Company as a going concern. The Company has not yet established an ongoing source of revenues sufficient to cover its operating costs and is dependent on debt and equity financing to fund its operations. Management of the Company is making efforts to raise additional funding until a registration statement relating to an equity funding facility is in effect. While management of the Company believes that it will be successful in its capital formation and planned operating activities, there can be no assurance that the Company will be able to raise additional equity capital or be successful in the development and commercialization of the products it develops or initiates collaboration agreements thereon. The accompanying financial statements do not include any adjustments to reflect the possible future effects on the recoverability and classification of assets or the amounts and classification of liabilities that may result from the possible inability of the Company to continue as a going concern.

Note 4 – Discontinued Operations

The Company has fully impaired all assets since the shutdown of its operations in 2008 and has recorded the effects of this impairment as part of its discontinued operations. With the absence of a substantial amount of the old records and the passage of the statute of limitations the company has recorded a discontinued operations expense in 2018 the most current year since operations shutdown based on the accumulated records obtained to date through the second quarter 2019.

Note 5 – Related party transaction

On October 26, 2018, the Company obtained a promissory note in amount of $428,717 from its custodian, Custodian Ventures, LLC, the managing member being David Lazar. The note bears an interest of 3% and matures in 180 days following written demand by the holder.

On October 26, 2018, the Company issued 444,466,667 shares of common stock to Custodian Ventures, LLC at par for shares valued at $444,467 in exchange for settlement of a portion of a related party loan for amounts advanced to the Company in the amount of $11,750, and the promissory note issued to the Company in the amount $428,717. As of December 31, 2018, a total of $431,043, which consists of principle of $428,717 and accrued interest of $2,326, is due to the Company.

On January 9, 2019, the Company issued 10,000,000 shares of the Series A preferred stock to Custodian Ventures LLC, the company controlled by David Lazar, Chief Executive Officer for par payable in cash.

On January 17, 2019, the Board of Directors of the company determined that it was in its best interest to redeem from Custodian Ventures LLC, the 444,466,667 shares of common stock issued to the corporation on October 26, 2018. In consideration for this redemption, the Company cancelled and returned the promissory note dated October 26, 2018 in the face amount of $428,717 to Custodian Ventures LLC and also cancelled the interest due on the note of $2,924.67. In addition, the Company, issued a promissory note payable to Custodian Ventures in the amount of $12,825 for redemption of the shares.

On January 22, 2019, Custodian Ventures entered into a stock purchase agreement whereby they transferred 10,000,000 shares of preferred stock to Hestia Investments Inc and BHP Advance, Inc in exchange for $152,750 in cash. As a result of the sale, and David Lazar's resignation as sole officer and director of the Company, there was a change of control of the Company. There is no family relationship or other relationship between the Seller and the Purchaser.

During the fiscal year beginning April 01, 2018 thru January 17, 2019, Custodian Ventures, LLC advanced a total of $22,544 to the Company for payment of registration, legal and accounting fees. On January 17, 2019, Custodian Ventures forgave repayment of the total amount outstanding of $22,544. During the portion of the year beginning January 18, 2019 thru March 31, 2019, Hestia Investments, Inc advanced a total of $68,152 for payment of consulting, registration, legal and accounting fees. As of March 31, 2019, the company had a loan payable remaining of $68,152 to Hestia Investments, Inc. This loan is unsecured, non-interest bearing, and has no specific terms for repayment.

Note 6 – Common Stock

On January 07, 2018, the Company issued 5,000,000 shares of common stock to a third party organization as a donation at par value of $0.001 for a total donation valued at $5,000.

On October 26, 2018, the Company issued 444,466,667 shares of common stock to Custodian Ventures, LLC at par for shares valued at $444,467 in exchange for settlement of a portion of the related party loan in the amount of $15,750 and a promissory note issued to the Company in the amount $428,717.

On January 17, 2019, the Board of Directors of the company determined that it was in its best interest to redeem from Custodian Ventures LLC, the 444,466,667 shares of common stock issued to the corporation on October 26, 2018.

As of March 31, 2019, 342,133,445 shares of common stock remain outstanding.

Note 7 – Preferred Stock

On January 9, 2019, the Company issued 10,000,000 shares of the Series A preferred stock to Custodian Ventures LLC, the company controlled by David Lazar, Chief Executive Officer for par payable in cash.

On January 22, 2019, Custodian Ventures entered into a stock purchase agreement whereby they transferred 10,000,000 shares of preferred stock to Hestia Investments Inc and BHP Advance, Inc in exchange for $152,750 in cash. As a result of the sale, and David Lazar's resignation as sole officer and director of the Company, there was a change of control of the Company. There is no family relationship or other relationship between the Seller and the Purchaser.

Note 8 – Subsequent events

On June 21, 2019, pursuant to a Reorganization and Share Exchange Agreement, by and among the Company and BHP Advance, Inc, the Company acquired one hundred percent (100%) of the issued and outstanding shares of BPHA, Inc for 316,933,399 shares of the Company, resulting in Company becoming a wholly-owned subsidiary of BHPA, Inc.

During the portion of the quarter ended June 30, 2019, Hestia Investments, Inc advanced a total of $34,937 for payment of consulting, registration, legal and accounting fees.