Nerenhausen Frank R.
Form 4
November 14, 2018

FORM 4

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. *See* Instruction 1(b).

UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

OMB APPROVAL
OMB Number: 3235-0287
Expires: January 31, 2005
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(Print or Type Responses)

1. Name and Address of Reporting Person *
Nerenhausen Frank R.

(Last) (First) (Middle)

C/O OSHKOSH CORPORATION, 2307 OREGON STREET

(Street)

OSHKOSH, WI 54902

(City) (State) (Zip)

2. Issuer Name **and** Ticker or Trading Symbol
OSHKOSH CORP [OSK]

3. Date of Earliest Transaction (Month/Day/Year)
11/12/2018

4. If Amendment, Date Original Filed(Month/Day/Year)

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

_____ Director _____ 10% Owner
__X__ Officer (give title below) _____ Other (specify below)
EVP & Pres. Access Segment

6. Individual or Joint/Group Filing(Check Applicable Line)
_X_ Form filed by One Reporting Person
___ Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common Stock	11/12/2018		M		2,345.559	A	(1)	51,081.884	D	
Common Stock	11/12/2018		F		669	D	$ 63.52	50,412.884	D	

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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SEC 1474 (9-02)

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(*e.g.*, puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Underlying Securities (Instr. 3 and 4)	
				Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount Number Shares
Restricted Stock Units	(1)	11/12/2018		M			2,345.559	11/12/2018	(2)	Common Stock	2,345.5

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
Nerenhausen Frank R. C/O OSHKOSH CORPORATION 2307 OREGON STREET OSHKOSH, WI 54902			EVP & Pres. Access Segment	

Signatures

Ignacio A. Cortina, for Frank R. Nerenhausen	11/14/2018
**Signature of Reporting Person	Date

Explanation of Responses:

* If the form is filed by more than one reporting person, *see* Instruction 4(b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

(1) Each Restricted Stock Unit represents a contingent right to receive one share of OSK common stock.

(2) Restricted Stock Unit Award vests in one-third (1/3) annual increments commencing on 11/12/2016.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.
Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number. t of the merger transaction, MKSR and HLLS agreed to pay $125,000 to H&L Concepts, Inc., a wholly-owned subsidiary of HLLS. After the execution of the promissory note, the former Chief Executive Officer purchased all of the outstanding shares of stock of H&L Concepts, Inc. for nominal consideration. The parties acknowledged that most of the trade payables and other consolidated liabilities of HLLS were liabilities of H&L Concepts, Inc., the subsidiary of HLLS, and by selling the stock of H&L Concepts, Inc. to Mr. Feldman it had the effect of removing substantially all of the trade payables and liabilities from the HLLS balance sheet and fixing the post closing liabilities of HLLS to that set forth in the promissory note, see Note 4. The Company discontinued its operations on November 7, 2004 and is seeking a privately held business to complete a merger transaction with. There's no assurance that the MARKETSHARE RECOVERY, INC. AND SUBSIDIARY (Formerly Health and Leisure, Inc. and subsidiary) NOTES TO CONSOLIDATED FINANCIAL STATEMENTS -- NOTE 1 - Business and Reverse Merger - continued -------------------------- Company will be successful in locating a candidate and completing a business

combination. On January 13, 2005 the Company entered into a non-binding letter of intent with a privately-held development-stage company which is developing biometric based products for the home security and electronics market. (see Note 12) NOTE 2 - Going Concern and Management's Plans ------------------------------------ The accompanying consolidated financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America, assuming that the Company will continue as a going concern. For the year ended December 31, 2004, the Company has incurred a loss of approximately $144,000 and has a working capital deficiency of approximately $250,000. These factors raise substantial doubt about the Company's ability to continue as a going concern. The Company's ability to continue as a going-concern is dependent upon obtaining additional financing, restructuring its existing liabilities, and the successful completion of its business plan. The consolidated financial statements do not include any adjustments that might result from the outcome of this uncertainty. No assurance can be provided that the Company will be successful in locating additional financing or completing a reverse merger transaction. NOTE 3 - Summary of Significant Accounting Policies --- Principles of Consolidation -------------------------- The consolidated financial statements include the accounts of MarketShare Recovery, Inc. (formerly Health & Leisure, Inc.) and its wholly-owned subsidiary, MKSR. Collectively, they are referred to herein as the "Company". All significant intercompany balances and transactions have been eliminated in consolidation. Revenue Recognition and Related Commission Expenses -- Revenues include the sale of and/or electronic delivery of email distribution lists. Revenues from the sale of email distribution lists are recognized when the seller has delivered a list to the customer and the customer has accepted the list after an up to 30-day address replacement period. Revenues from consulting services are recognized ratably over the period of the contract. Commissions due to sales consultants are initially deferred and recognized ratably over the period revenue is recognized. Deferred commission expense is netted against deferred revenue for financial reporting purposes. Revenues from our license agreement of $45,567, with 110 Media Group, Inc. (formerly know as Dominix, Inc., "110 Media"), related by common executive management, was recognized during the year ended December 31, 2004, as all of the deliverables had been met and no further services are required. Use of Estimates --------------- The preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of MARKETSHARE RECOVERY, INC. AND SUBSIDIARY (Formerly Health and Leisure, Inc. and subsidiary) NOTES TO CONSOLIDATED FINANCIAL STATEMENTS -- NOTE 3 - Summary of Significant Accounting Policies, continued --- Use of Estimates - continued --------------- contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Website Development Costs ------------------------ The Company recognizes the costs associated with developing a website in accordance with the American Institute of Certified Public Accountants ("AICPA") Statement of Position ("SOP") No. 98-1, "Accounting for the Costs of Computer Software Developed or Obtained for Internal Use". Relating to website development costs the Company follows the guidance pursuant to the Emerging Issues Task Force (EITF) No. 00-2, "Accounting for Website Development Costs". Internal costs related to the development of website content are expensed as incurred. As of December 31, 2004, there are no capitalized website development costs. Advertising Costs ---------------- Advertisement costs are expensed as incurred. For the years ended December 31, 2004 and 2003, advertising expenses were $2,500 and $3,900, respectively. Marketable Securities -------------------- On certain engagements, the Company receives shares of common stocks of publicly-traded corporations from its customers in lieu of cash payments for services rendered. The fair value of the common stocks received is reflected as revenue. Subsequently, these marketable securities are classified as trading securities and reported at fair value with unrealized gains or losses reported as other income (expenses) in the statements of operations. Loss or Earnings per Common Share -------------------------------- The Company displays earnings per share in accordance with Statement of Financial Accounting Standards ("SFAS") No. 128, "Earnings per Share". SFAS No. 128 requires dual presentation of basic and diluted earnings per share. Basic earnings per share include no dilution and are computed by dividing the net income (loss) by the weighted average number of common shares outstanding for the period. Diluted earnings per share include the potential dilution that could occur if securities or other contracts to issue common stock were exercised or converted into common stock. For the years ended December 31, 2004 and 2003, there were no potentially dilutive securities. Stock-Based Compensation ----------------------- The Company follows SFAS No. 123, "Accounting for Stock-Based Compensation." SFAS No. 123 establishes accounting and reporting standards for stock-based employee compensation plans. This statement allows companies to choose between the fair value-based method of accounting as defined in this statement and the intrinsic value-based MARKETSHARE RECOVERY, INC. AND SUBSIDIARY (Formerly Health and Leisure, Inc. and subsidiary) NOTES TO CONSOLIDATED FINANCIAL STATEMENTS --- NOTE 3 - Summary of Significant Accounting Policies, continued -- Stock-Based Compensation, continued ------------------------ method of accounting as prescribed by Accounting Principles Board Opinion No. 25 ("APB 25"), "Accounting for Stock Issued to Employees." The Company has elected to continue to follow the accounting guidance provided by APB 25, as permitted for stock-based compensation relative to the Company's employees. Stock and options granted to other parties in connection with providing goods and services to the Company are accounted for under the fair value method as prescribed by SFAS No. 123. In December 2002, the Financial Accounting Standard Board ("FASB") issued SFAS No. 148, "Accounting for Stock-Based Compensation - Transition and Disclosure - an Amendment of SFAS Statement No. 123". This statement amends SFAS No. 123 to provide alternative methods of transition for a voluntary change to the fair value-based method of accounting for stock-based employee compensation. In addition, SFAS No.148 amends the disclosure requirements of SFAS No. 123 to require prominent disclosures in both annual and interim financial statements about the method of accounting for stock-based employee compensation and the effect of the method used on reported results. SFAS No. 148 also requires that those effects be disclosed more prominently by specifying the form, content, and location of those disclosures. The Company adopted the increased disclosure requirements of SFAS No. 148 during the year ended December 31, 2003. The Company has no stock-based employee compensation during 2004 and 2003. Income Taxes ------------ The Company was not required to provide for a provision for income taxes for the years ended December 31, 2004 and 2003, as a result of net operating losses incurred during these years. As of December 31, 2004, the Company had available approximately $309,000 of net operating losses ("NOL) available for income tax purposes that may be carried forward to offset future taxable income, if any. These carry forwards expire in various years through 2024. At December 31, 2004, the Company has a deferred tax asset of approximately $124,000 which substantially represents the benefits of its net operating loss carryforwards. The Company's deferred tax asset has been fully reserved by a valuation allowance since realization of its benefit is uncertain. For the years ended December 31, 2004 and 2003, the difference between the statutory tax rate of 40% and the Company's effective tax rate (0%) is due to non-utilization of the Company's net operating tax losses for those years. During the year ended December 31, 2004, the deferred tax valuation allowance decreased by $686,000 from $810,000 in 2003 to $124,000 in 2004. The valuation allowance was increased due to the net operating loss for 2004 by $58,000 and was reduced by a permanent difference of $744,000 related to the MARKETSHARE RECOVERY, INC. AND SUBSIDIARY (Formerly Health and Leisure, Inc. and subsidiary) NOTES TO CONSOLIDATED FINANCIAL STATEMENTS --- NOTE 3 - Summary of Significant Accounting Policies, continued -- Income Taxes - continued ------------ difference between the financial statement value and tax deduction for compensatory stock issuances. The Company's ability to utilize its carryforwards is subject to an annual limitation in future periods pursuant to Section 382 of the Internal Revenue Code of 1986, as amended and separate return limitation year ("SRLY") rules. New Accounting Pronouncements ---------------------------- In January 2003, FASB issued FASB Interpretation No. 46, "Consolidation of Variable Interest Entities" ("FIN 46"). This interpretation of Accounting Research Bulletin No. 51, "Consolidated Financial Statements," provides guidance for identifying a controlling interest in a variable interest entity ("VIE") established by means other than voting interest. FIN 46 also required consolidation of a VIE by an enterprise that holds such controlling interest. In December 2003, the FASB completed its deliberations regarding the proposed modifications to FIN 46 and issued Interpretation Number 46R, "Consolidation of Variable Interest Entities - an Interpretation of ARB 51" ("FIN No. 46R"). The decisions reached included a deferral of the effective date and provisions for additional scope exceptions for certain types of variable interests. Application by public small business issuers' entities is required in all interim and annual financial statements for periods ending after December 15, 2004. The adoption of this pronouncement did not have a material effect on the Company's financial statements. In December 2004, the FASB issued SFAS No. 123R, "Share Based Payment." This statement is a revision of SFAS No. 123 and supersedes APB 25 and its related implementation guidance. SFAS 123R addresses all forms of share based payment ("SBP") awards including shares issued under employee stock purchase plans, stock options, restricted stock and stock appreciation rights. Under SFAS 123R, SBP awards result in a cost that will be measured at fair value on the awards' grant date, based on the estimated number of awards that are expected to vest. This statement is effective for public entities that file as small business issuers - as of the beginning of the first interim or annual reporting period that begins after December 15, 2005. The adoption of this pronouncement is not expected to have a material effect on the Company's financial statements. In December 2004, the FASB issued SFAS No. 153, "Exchanges of Nonmonetary Assets". This Statement amends APB Opinion 29 to eliminate the exception for nonmonetary exchanges of similar productive assets and replaces it with a general exception for exchanges of nonmonetary assets that do not have commercial substance. A nonmonetary MARKETSHARE RECOVERY, INC. AND SUBSIDIARY (Formerly Health and Leisure, Inc. and subsidiary) NOTES TO CONSOLIDATED FINANCIAL STATEMENTS -- NOTE 3 - Summary of Significant Accounting Policies, continued --- exchange has commercial substance if the future cash flows of the entity are expected to change significantly as a result of the exchange. The provisions of this Statement are effective for nonmonetary asset exchanges occurring in fiscal periods beginning after June 15, 2005. Earlier application is permitted for nonmonetary asset exchanges occurring in fiscal periods beginning after December 16, 2004. The provisions of this Statement should be applied prospectively. The adoption of this pronouncement is not expected to have a material effect on the Company's financial statements. EITF Issue No. 04-8, "The Effect of Contingently Convertible Instruments on Diluted Earnings per Share." The EITF reached a consensus that contingently convertible instruments, such as contingently convertible debt, contingently convertible preferred stock, and other such securities, should be included in diluted earnings per share (if dilutive) regardless of whether the market price trigger has been met. The consensus is effective for reporting periods ending after December 15, 2004. The adoption of this pronouncement did not have a material effect on the Company's financial statements. NOTE 4 - Note Payable - Stockholders -------------------------- At the closing of the merger, HLLS and MKSR entered into a $125,000 secured promissory note with H&L Concepts, Inc., a then wholly-owned subsidiary of HLLS. The loan is payable in twelve equal installments of $11,341, commencing July 2003. Interest was included in the monthly payment at a rate of 16% per annum. In October 2003, Mr. Ray Barton and Mr. Tim Schmidt, the Company's current executive officers and directors purchased the promissory note from H&L Concepts, Inc. for the full value of the note, in accordance with the terms of the note. The terms of repayment, including the interest rate and payment schedule remained the same. During the year ended December 31, 2004 the Company repaid $119,015 in principal. A release agreement effective as of December 31, 2004 released the Company from all of its obligations under this loan, including principle balance of $5,985, accrued interest of $17,439, and legal fees of $12,300. As a result, at December 31, 2004, the amount due to holders was $0. NOTE 5 - Loan Payable - Stockholder ------------------------- Loan payable - stockholder as of December 31, 2004, is $109,736, 8% note, due April 2005 as amended, that is payable to a stockholder and secured by a pledge of 3,035,085 shares of the Company's common stock held by certain of the Company's stockholders including its MARKETSHARE RECOVERY, INC. AND SUBSIDIARY (Formerly Health and Leisure, Inc. and subsidiary) NOTES TO CONSOLIDATED FINANCIAL STATEMENTS -- NOTE 5 - Loan Payable - Stockholder - continued ------------------------- executive management. This loan was increased to $112,000 during the quarter ended March 31,2005.In the event of a default the interest rate increases to 18% per annum. Accrued interest at December 31, 2004 amounted to approximately $5,200. NOTE 6 - Stockholders' Deficiency ----------------------- Preferred Stock -------------- In June of 2003, HLLS amended its designation of preferred stock and designated 3,425,000 shares of HLLS Preferred Stock. Each share of HLLS Preferred Stock is automatically convertible into .8333 shares of common stock upon filing of an amendment to HLLS certificate of incorporation authorizing a sufficient number of shares of common stock to effect such a conversion. The HLLS Preferred Stock shall be entitled to receive when, if and as declared by the Board of Directors dividends at 6% of its par value per annum, payable in cash. Dividends on each share of the HLLS Preferred Stock shall be non-cumulative and shall not accrue if not declared. Each share of the HLLS Preferred Stock shall entitle its holders to vote in all matters submitted to a vote of the stockholders of the Company with the number of votes per Preferred share equal to the number of votes available on a converted basis. As discussed in Note 1, in connection with the June 2003 merger transaction with MKSR, 3,425,000 shares of the HLLS Preferred Stock were issued to the stockholders of MKSR. In September 2003, these preferred shares were converted into 2,854,167 shares of common stock. After this conversion, there were no outstanding shares of preferred stock.

Changes in Capital Structure --------------------------- On August 5, 2003, HLLS filed with the Securities and Exchange Commission a definitive information statement notifying the stockholders of the Company that written consents from principal stockholders who collectively hold in excess of 50% of the Company's common stock were obtained and approved a 1 for 10 reverse split of the HLLS common stock, to authorize up to 50,000,000 shares of HLLS common stock and to change the name of HLLS to MarketShare Recovery, Inc. The $12,700 of debt owed to the former Chief Executive Officer was converted into 105,833 shares of common stock. On November 29, 2004 MarketShare Recovery filed with the Securities and Exchange Commission a definitive information statement notifying the stockholders of the Company that written consents from principal stockholders who collectively hold in excess of 50% of the Company's common stock were obtained and approved a 1 for 12 reverse split of the MARKETSHARE RECOVERY, INC. AND SUBSIDIARY (Formerly Health and Leisure, Inc. and subsidiary) NOTES TO CONSOLIDATED FINANCIAL STATEMENTS -- NOTE 6 - Stockholders' Deficiency - continued ----------------------- common stock, to authorize up to 50,000,000 shares of common stock and reduce the par value to $0.001. All share and per share amounts in the consolidated financial statements and notes thereto, were retroactively adjusted to reflect the reverse stock splits of 1 for 10 in August 2003 and 1 for 12 in December 2004. Stock Options ------------ In September 2003, the Company adopted a 2003 Stock Option Plan (the "2003 Plan"). Under the 2003 Plan, up to 1,250,000 incentive stock options, or non-qualified stock options, could be granted to employees and consultants. As of December 31, 2004, no options have been granted. Common Stock Issuances --------------------- During the year ended December 31, 2004, the Company issued 23,970 shares of its common stock to two officers of the Company as additional compensation valued at $40,271 which was charged to operations for the year ended December 31, 2004. The Company also issued 3,000 shares of its common stock to HLLS in connection with the merger recorded at par value in the statement of stockholders' deficiency. In addition the Company issued 42 shares to an individual valued at $60 charged to operations for the year ended December 31, 2004. NOTE 7 - Concentrations of Credit Risk ---------------------------- Net revenue from sales of distribution lists includes three customers which accounted for approximately 37% and 32%, respectively for the years ended December 31, 2004 and 2003. NOTE 8 - Commitments and Contingencies ---------------------------- Lease Obligations ---------------- Beginning January 1, 2004, the Company entered into a sub lease agreement with 110 Media to share the expense of office facilities occupied by them jointly under a lease held by the Company. In August 2004, 110 Media assumed the lease for its corporate headquarters. Rent expense charged to operations for the years ended December 31, 2004 and 2003 amounted to $14,153 and $36,796, net of sub rental income from 110 Media Group amounting to $15,259 and $-0-, respectively. In the year ended December 31, 2004, 110 Media agreed to assume full amount of rental lease, in exchange the Company transferred the rights to the security deposit to 110 Media. MARKETSHARE RECOVERY, INC. AND SUBSIDIARY (Formerly Health and Leisure, Inc. and subsidiary) NOTES TO CONSOLIDATED FINANCIAL STATEMENTS -- NOTE 9 - Related Party Transactions ------------------------- Deferred Revenue ---------------- In March 2004, the Company entered into a database license agreement with 110 Media to use and to sublicense the use of its database for a term of ten years for a total license fee of $45,567. For financial reporting, revenue is recognized using the straight-line method, based upon the economic useful life of three years. By November 7, 2004, the remaining deferred revenue of $30,378 was recognized as revenue due to the Company completing its obligations under the agreement and the Company was no longer required to perform any further services nor incur any costs related to this agreement. NOTE 10 - Terminated Proposed Merger ------------------------- 110 Media Group, Inc. -------------------- On November 25, 2003 110 Media Group, Inc a Delaware corporation traded on NASDAQ electronic bulletin board (OTEN) and the Company entered into a Stock Purchase Agreement (the "Stock Purchase Agreement") under which 110 Media Group, subject to certain conditions, would acquire all of the outstanding capital stock of the Company. The parties have determined that it is in their mutual best interest to terminate the Stock Purchase Agreement. In March 2004, the Company entered into a database license with Jade Entertainment Group, Inc. ("Jade"), a wholly owned subsidiary of 110 Media Group (see Note 9). NOTE 11 - Terminated Asset Purchase Agreement ---------------------------------- Asset Purchase Agreement ----------------------- On October 7, 2004, the Company entered into an Asset Purchase Agreement with Palomar Enterprises, Inc. (the "Agreement"). Pursuant to the Agreement, the Company agreed to purchase certain assets, including certain automotive notes and contracts, a business plan and model for an automotive financial services company and a data base of potential customers and $150,000 in cash from Palomar in exchange for an 85%

controlling interest in our equity securities. On November 2, 2004, by mutual agreement, the Company and Palomar terminated the Agreement. As such, there is no change of control of the Company. MARKETSHARE RECOVERY, INC. AND SUBSIDIARY (Formerly Health and Leisure, Inc. and subsidiary) NOTES TO CONSOLIDATED FINANCIAL STATEMENTS -- NOTE 12 - Subsequent Events ----------------- In March 2005, 2,642 shares of common stock were cancelled. On January 13, 2005 we entered into a letter of intent, which was amended on March 11, 2005 for a possible acquisition of a private development stage company engaged in the development of biometrics-based products for the home security and electronics market, including biometrically enabled residential door locks, central station alarm keypads, thermostats and garage/gate openers. The transaction requires that the new subsidiary would provide funds to pay all of the Company's outstanding debt and escrow funds to cover contingent or undisclosed liabilities and those that have not been settled prior to closing. The general structure of the transaction would involve the merger of the development stage company into a subsidiary to be formed and the consideration for the merger would consist solely of shares of the Company's common stock, which after giving effect to the issuance, cancellation of a substantial amount of shares held by principal stockholders and escrow of remaining shares for the same purposes as the cash escrow, would constitute 90% of the shares then outstanding. The letter of intent has binding confidentiality provisions and the consummation of any transaction is conditioned upon, among other things, the receipt of audited financial statements of the development stage company, the consent of the majority of the holders of the development stage company's common stock, the absence of material claims for appraisal on the part of the development stage company's holders, due diligence and the execution of a definitive merger agreement. It is expected that a definitive merger agreement will be entered into before the end of April, 2005 and the letter of intent provides that such an agreement cannot be signed until audited financial statements of the development stage company have been provided. Both the merger agreement and financial statements will be filed as part of a Form 8-K, when and if a merger agreement is signed. There can be no assurance that the merger transaction will be completed.