

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

Form 10-K

(Mark one)

Annual Report Under Section 13 or 15(d) of The Securities Exchange Act of 1934

For the fiscal year ended December 31, 2014

Transition Report under Section 13 or 15(d) of the The Securities Exchange Act of 1934

For the transition period from _____ to _____

Commission File Number: 000-53248

HPC Acquisitions, Inc.

(Exact Name of Registrant as Specified in Its Charter)

Nevada
(State of Incorporation)

68-0635204
(I. R. S. Employer ID Number)

10935 57th Avenue North, Plymouth MN 55442
(Address of Principal Executive Offices)

(952) 541-1155
(Registrant's Telephone Number)

Securities registered pursuant to Section 12 (b) of the Act - None

Securities registered pursuant to Section 12(g) of the Act: - Common Stock - \$0.001 par value

Indicate by check mark if the registrant is a well known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Exchange Act. Yes No

Indicate by check mark whether the registrant has (1) filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the past 12 months (or for such shorter period the Company was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No NOTE: The registrant is a voluntary filer under the Exchange Act and has filed all reports called for by the Exchange Act during the past 12 months (or such shorter period since the registrant began voluntary filing).

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit and post files). Yes No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of the registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer", "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer Accelerated filer

Non-accelerated filer Smaller reporting company

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act): Yes No

The aggregate market value of voting and non-voting common equity held by non-affiliates as of the last reported trade dated June 30, 2014 was approximately \$39,560 based upon 989,000 shares held by non-affiliates and a closing market price of \$0.04 per share, per www.bigcharts.com.

As of March 31, 2015, there were 6,989,000 shares of Common Stock issued and outstanding.

HPC Acquisitions, Inc.

Form 10-K for the Year Ended December 31, 2014

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Caution Regarding Forward-Looking Information

Certain statements contained in this annual filing, including, without limitation, statements containing the words "believes", "anticipates", "expects" and words of similar import, constitute forward-looking statements. Such forward-looking statements involve known and unknown risks, uncertainties and other factors that may cause the actual results, performance or achievements of the Company, or industry results, to be materially different from any future results, performance or achievements expressed or implied by such forward-looking statements.

Such factors include, among others, the following: international, national and local general economic and market conditions; demographic changes; the ability of the Company to sustain, manage or forecast its growth; the ability of the Company to successfully make and integrate acquisitions; existing government regulations and changes in, or the failure to comply with, government regulations; adverse publicity; competition; fluctuations and difficulty in forecasting operating results; changes in business strategy or development plans; business disruptions; the ability to attract and retain qualified personnel; and other factors referenced in this and previous filings.

Given these uncertainties, readers of this Form 10-K and investors are cautioned not to place undue reliance on such forward-looking statements. The Company disclaims any obligation to update any such factors or to publicly announce the result of any revisions to any of the forward-looking statements contained herein to reflect future events or developments.

PART I

Item 1 - Business

General

HPC Acquisitions, Inc. ("Company") was initially formed under the laws of the State of Minnesota as Herky Packing Co. on July 17, 1968. On July 24, 1968, the Company acquired certain of the assets and goodwill of Anderson Provision Company ("Anderson") in exchange for 17,500 shares of common stock and a promissory note. At the time of this transaction, Anderson had been in the business of producing and marketing beef jerky since 1965. The acquisition of Anderson enabled the Company to engage in its primary line of business of producing and marketing meat snack foods, principally beef jerky, smoked dried beef and snack sausages, through food brokers, distributors and wagon jobbers. On December 2, 1968, the Company commenced the sale of common stock pursuant to an Offering Circular in accordance with Regulation A of the Securities Act of 1933, as amended (Securities Act), in a self-underwritten offering to provide needed capital for the Company's operations. This Circular offered up to 120,000 shares of the Company's common stock at a price of \$2.20 per share. The shares were offered through the Company's officers and directors on a best-efforts basis. The Company sold an aggregate 120,000 shares for gross proceeds of \$264,000 under this Offering.

The Company's efforts to operate in the snack food business were unsuccessful and all operations were terminated by the end of 1970.

On April 10, 1972, the Company changed its corporate name to H.P.C. Incorporated. In connection with this name change, the Company acquired Ed Stein's Tire Center, Inc., a Minneapolis, Minnesota-based distributor of Gates tires. This acquisition was unsuccessful and the tire business was disposed of in 1973.

Since December 31, 1973, the Company has had no operations, assets or significant liabilities.

In 1999, the Board of Directors of the Company appointed Craig S. Laughlin to serve as the sole officer and director of the Company, replacing the former sole officer and director who had served in such capacity since 1972.

On August 7, 2006, the Company changed its state of incorporation from Minnesota to Nevada by means of a merger with and into HPC Acquisitions, Inc., a Nevada corporation formed on June 7, 2006, solely for the purpose of effecting the reincorporation. The Articles of Incorporation and Bylaws of the Nevada corporation are the Articles of Incorporation and Bylaws of the surviving corporation. Such Articles of Incorporation modified the Company's capital structure to allow for the issuance of up to 50,000,000 shares of \$0.001 par value common stock and up to 10,000,000 shares of \$0.001 par value preferred stock. Through the merger each outstanding share of the common stock of the predecessor Minnesota company became one share of the Nevada corporation.

Currently, the Company has no known exposures to any current or proposed climate change legislation which could negatively impact the Company's operations or require capital expenditures to become compliant.

Business Plan

Our current business plan is to seek and identify a privately-held operating company desiring to become a publicly held company by combining with us through a reverse merger or acquisition type transaction. Private companies wishing to have their securities publicly traded may seek to merge or effect an exchange transaction with a shell company with a significant stockholder base. As a result of the merger or exchange transaction, the stockholders of the private company will hold a majority of the issued and outstanding shares of the shell company. Typically, the directors and officers of the private company become the directors and officers of the shell company. Often the name of the private company becomes the name of the shell company.

We have no capital and must depend on Craig S. Laughlin, our sole officer and director, to provide the necessary funds to implement our business plan. We intend to seek opportunities demonstrating the potential of long-term growth as opposed to short-term earnings. The Company is continually engaged in the process of seeking a transaction to fulfill its business purpose and has entered into multiple Letters of Intent since becoming a reporting issuer, none of which has yet resulted in a transaction.

Mr. Laughlin, as our sole officer and director, will be primarily responsible for investigating combination opportunities. However, we believe that business opportunities may also come to our attention from various sources, including: professional advisors such as attorneys, and accountants, securities broker-dealers, venture-capitalists, members of the financial community, and others who may present unsolicited proposals. Although we have engaged consultants from time to time on a case by case basis to assist us in evaluating specific potential combination opportunities, we have no formal plan, understanding, agreements, or commitments with any individual for such person to act as a finder of opportunities for us.

On November 18, 2010, the Company reached an understanding for pursuing negotiations on a business combination transaction with Quest Water Solutions, Inc. (Quest) (a Canadian corporation) to consummate a business acquisition transaction. Consummation of the contemplated transaction with Quest was subject to the satisfactory completion of all appropriate due diligence on the part of both parties and negotiation of the final terms of a definitive agreement. Quest paid the Company non-refundable fees to reserve the exclusive rights to negotiate with the Company and allow both parties to complete the necessary due diligence totaling approximately \$19,500 and \$5,000 during each of the years ended December 31, 2011 and 2010, respectively.

On February 7, 2011, the Company's sole officer and director, Craig Laughlin, entered into an option agreement with an unrelated third-party purchaser, pursuant to which the purchaser acquired, for \$100,000, a right to purchase 3,000,000 shares of the Company's common stock owned by Mr. Laughlin for \$50,000. The purchaser also acquired the right to purchase the note payable by the Company to Mr. Laughlin (\$47,853 at December 31, 2010), which was required to be exercised concurrently with the right to purchase the common shares from Mr. Laughlin. The ability of the purchaser to exercise these rights was subject to a material condition, which was the consummation of a business reorganization between the Company and Quest prior to July 15, 2011. The Agreement provided that if the business reorganization was not completed, the rights would expire, and Mr. Laughlin would be entitled to retain the \$100,000 paid to acquire the rights.

During the quarter ended September 30, 2011, the Company's agreement with Quest and the option agreement between Mr. Laughlin and the unrelated third-party both expired. The proposed transaction is no longer under consideration, and the Company has no further obligations related to either agreement.

In March 2014, the Company issued 5,000 shares of restricted, unregistered common stock to Quest or its designees as a final inducement to permanently close the negotiations discussed in the preceding paragraph. These shares were valued at approximately \$950, or \$0.19 per share, which approximated the closing price on the last recorded open market transaction nearest the issuance date.

During Calendar 2014, the Company's management expended approximately \$120,000 on performing due diligence on various proposed acquisition or combination transactions. None of these efforts resulted in a binding agreement with any of these targets as of the date of this filing.

Investigation and Selection of Business Opportunities

Certain types of business acquisition transactions may be completed without requiring us to first submit the transaction to our stockholders for their approval. If the proposed transaction is structured in such a fashion our stockholders (other than Mr. Laughlin, our majority stockholder) will not be provided with financial or other information relating to the candidate prior to the completion of the transaction.

If a proposed business combination or business acquisition transaction is structured that requires our stockholder approval, and we are a reporting company, we will be required to provide our stockholders with information as applicable under Regulations 14A and 14C under the Securities Exchange Act of 1934, as amended (Exchange Act).

The analysis of business opportunities will be undertaken by or under the supervision of Craig S. Laughlin, our president and sole director. In analyzing potential merger candidates, our management will consider, among other things, the following factors:

- Potential for future earnings and appreciation of value of securities;
- Perception of how any particular business opportunity will be received by the investment community and by our stockholders;
- Eligibility of a candidate, following the business combination, to qualify its securities for listing on a national exchange or on a national automated securities quotation system, such as NASDAQ.
- Historical results of operation;
- Liquidity and availability of capital resources;
- Competitive position as compared to other companies of similar size and experience within the industry segment as well as within the industry as a whole;
- Strength and diversity of existing management or management prospects that are scheduled for recruitment;
- Amount of debt and contingent liabilities; and
- The products and/or services and marketing concepts of the target company.

There is no single factor that will be controlling in the selection of a business opportunity. Our management will attempt to analyze all factors appropriate to each opportunity and make a determination based upon reasonable investigative measures and available data. Potentially available business opportunities may occur in many different industries and at various stages of development, all of which will make the task of comparative investigation and analysis of such business opportunities extremely difficult and complex. Because of our limited capital available for investigation and our dependence on one person, Craig S. Laughlin, we may not discover or adequately evaluate adverse facts about the business opportunity to be acquired.

We are unable to predict when we may participate in a business opportunity. We expect, however, that the analysis of specific proposals and the selection of a business opportunity may take several months.

Prior to making a decision to participate in a business transaction, we will generally request that we be provided with written materials regarding the business opportunity containing as much relevant information as possible, including, but not limited to, a description of products, services and company history; management resumes; financial information; available projections, with related assumptions upon which they are based; an explanation of proprietary products and services; evidence of existing patents, trademarks, or service marks, or rights thereto; present and proposed forms of compensation to management; a description of transactions between such company and its affiliates during the relevant periods; a description of present and required facilities; an analysis of risks and competitive conditions; a financial plan of operation and estimated capital requirements; audited financial statements, or if audited financial statements are not available, unaudited financial statements, together with reasonable assurance that audited financial statements would be able to be produced to comply with the requirements of a Current Report on Form 8-K to be filed with the U. S. Securities and Exchange Commission (Commission), upon consummation of the business combination.

We believe that various types of potential candidates might find a business combination with us to be attractive. These include candidates desiring to create a public market for their securities in order to enhance liquidity for current stockholders, candidates which have long-term plans for raising capital through public sale of securities and believe that the prior existence of a public market for their securities would be beneficial, and candidates which plan to acquire additional assets through issuance of securities rather than for cash, and believe that the development of a public market for their securities will be of assistance in that process. Companies, which have a need for an immediate cash infusion, are not likely to find a potential business combination with us to be a prudent business transaction alternative unless funding can be arranged to close concurrently with the closing of the business combination.

Employees

The Company currently has no employees. Management of the Company expects to use consultants, attorneys and accountants as necessary, and does not anticipate a need to engage any full-time employees so long as it is seeking and evaluating business opportunities. The need for employees and their availability will be addressed in connection with the decision whether or not to acquire or participate in specific business opportunities.

Item 1A - Risk Factors

Not applicable.

Item 1B - Unresolved Staff Comments

None

Item 2 - Properties

The Company currently maintains a mailing address at 10935 57th Avenue North, Plymouth, Minnesota 55442. The Company's telephone number there is (952) 541-1155. Other than this mailing address, the Company does not currently maintain any other office facilities, and does not anticipate the need for maintaining office facilities at any time in the foreseeable future. The Company pays no rent or other fees for the use of the mailing address as these offices are used virtually full-time by other businesses of the Company's sole officer and director.

It is likely that the Company will not establish an office until it has completed a business acquisition transaction, but it is not possible to predict what arrangements will actually be made with respect to future office facilities.

Item 3 - Legal Proceedings

The Company is not a party to any pending legal proceedings, and no such proceedings are known to be contemplated.

Item 4 - Mine Safety Disclosures

Not applicable to the Company.

PART II

Item 5 - Market for the Registrant's Common Equity, Related Stockholder Matters and Issuer Purchases of Equity Securities

Market for Trading and Eligibility for Future Sale

Pursuant to a letter from the Financial Industry Regulatory Authority (FINRA) dated October 14, 2008, the Company's common stock was cleared for trading on the OTC Bulletin Board and Pink Sheets. The Company's equity securities trade under the symbol "HPCQ".

During the year ended December 31, 2014, management noted several instances of trades that were outside the historic trading behavior of the Company's common stock. The following table lists the historical trading pattern for the Company's common stock:

Year ended December 31	# of days with trading activity
2015 (*)	5
2014	35
2013	14
2012	10
2011	19
2010	7
2009	6
2008	1

(*) - as reported through March 5, 2015, with the last reported trading date being March 5, 2015

Source: www.bigcharts.com

On June 9, 2014, the Company filed a Current Report on Form 8-K which included a Press Release of equivalent date. The Press Release is reprinted in this section as additional information:

"HPC Acquisitions, Inc. Status Update

PLYMOUTH, Minn., June 9, 2014 (GLOBE NEWSWIRE) -- The common stock of HPC Acquisition [sic], Inc. (the "Company") (OTCBB:HPCQ) trades on the OTC Bulletin Board and Pink Sheets under the symbol "HPCQ." As a general matter, there are an extremely limited number of trades in the common stock each year. Management has become aware that a very large amount of trading activity occurred on June 6, 2014. Management cautions investors that any trading in the common stock of the Company is highly speculative and subject to substantial risk.

The current business purpose of the Company is to seek out and consummate a merger, acquisition or outright sale transaction where the Company's stockholders will benefit. In April 2014, the Company entered into a non-binding letter of intent for a potential transaction with a third party. However, since no definitive agreement respecting the transaction has been reached and there is no assurance any such agreement will ever be reached, any trading in the common stock based on information in the letter of intent is highly speculative. The Company urges people not to trade in its common stock until such a definitive agreement is reached and the relevant information has been fully disclosed."

On September 18, 2014, the Company filed a Current Report on Form 8-K which included a Press Release of equivalent date. The Press Release is reprinted in this document as additional information:

“HPC Acquisitions, Inc. Status Update

PLYMOUTH, Minn., September 18, 2014 (GLOBE NEWSWIRE) -- The common stock of HPC Acquisition, Inc. [sic] (the "COMPANY") (OTCBB:HPCQ) trades on the OTC Bulletin Board and the OTCQB under the symbol "HPCQ." As a general matter, there is a small number of trades in the common stock each year. Management has become aware that its stock was recommended on September 18, 2014 as "Today's Pick" in a bulk email sent by Penny Stock Circle, a self-described "stock promoter" newsletter. The Company has had no contact with Penny Stock Circle whatsoever, and Penny Stock Circle's recommendation was not based on any information provided by or obtained from the company, but rather was stated to have been based on the "momentum" of the Company's stock. As the Company's shares have traded in a narrow range with limited volume prior to publication of the newsletter, Management has no idea why its shares were recommended and cautions investors that any trading in the common stock of the Company is highly speculative and subject to substantial risk.

The current business purpose of the Company is to seek out and consummate a merger, acquisition or outright sale transaction where the Company's stockholders will benefit. As previously disclosed in the Company's June 9, 2014 press release, the Company entered into a non-binding letter of intent in April 2014, for a potential transaction with a third party. The Letter of Intent contained a 90 day standstill, which has now expired. No definitive agreement respecting the transaction has been reached, and there is no assurance any such agreement will ever be reached. Accordingly, any trading in the Company's common stock based on the mere fact of the letter of intent or on the recommendation of Penny Stock Circle is highly speculative. The Company is continually engaged in the process of seeking a transaction to fulfill its business purpose and has entered into multiple Letters of Intent since becoming a reporting issuer, none of which has yet resulted in a transaction. The Company urges people not to trade in its common stock until it enters into a definitive agreement with an acquisition target and the relevant information has been fully disclosed.”

The latest trades in proximity to this filing were on March 5, 2015, consisting of 200 shares at \$0.04 per share, and February 6, 2015, consisting of 500 shares at \$0.04 per share.

At March 5, 2015, there were approximately 44 holders of record, exclusive of shares held in street name, of the Company's Common Stock.

Dividends

Since its inception, no dividends have been paid on the Company's common stock. Future dividends, if any, will be contingent upon the Company's revenues and earnings, if any, and capital requirements and financial conditions. The payment of dividends, if any, will be within the discretion of the Company's Board of Directors. The Company presently intends to retain all earnings, if any, and accordingly the Board of Directors does not anticipate declaring any dividends prior to a business combination.

Item 6 - Selected Financial Data

Not applicable

Item 7 - Management's Discussion and Analysis of Financial Condition and Results of Operations

(1) Caution Regarding Forward-Looking Information

Certain statements contained in this annual filing, including, without limitation, statements containing the words "believes", "anticipates", "expects" and words of similar import, constitute forward-looking statements. Such forward-looking statements involve known and unknown risks, uncertainties and other factors that may cause the actual results, performance or achievements of the Company, or industry results, to be materially different from any future results, performance or achievements expressed or implied by such forward-looking statements.

Such factors include, among others, the following: international, national and local general economic and market conditions; demographic changes; the ability of the Company to sustain, manage or forecast its growth; the ability of the Company to successfully make and integrate acquisitions; existing government regulations and changes in, or the failure to comply with, government regulations; adverse publicity; competition; fluctuations and difficulty in forecasting operating results; changes in business strategy or development plans; business disruptions; the ability to attract and retain qualified personnel; and other factors referenced in this and previous filings.

Given these uncertainties, readers of this Form 10-K and investors are cautioned not to place undue reliance on such forward-looking statements. The Company disclaims any obligation to update any such factors or to publicly announce the result of any revisions to any of the forward-looking statements contained herein to reflect future events or developments.

(2) General

HPC Acquisitions, Inc. was initially formed under the laws of the State of Minnesota as Herky Packing Co. on July 17, 1968. The Company initially produced and marketed meat snack foods, principally beef jerky, smoked dried beef and snack sausages, through food brokers, distributors and wagon jobbers. Despite a 1970 restructuring, including the relocation to an approximate 12,500 square foot production facility, the Company's efforts were unsuccessful and all operations were terminated by the end of 1970. On April 10, 1972, the Company changed its corporate name to H. P. C. Incorporated. In connection with this name change, the Company acquired Ed Stein's Tire Center, Inc, a Minneapolis, Minnesota-based distributor of Gates tires. This acquisition was unsuccessful and reversed in 1973.

Since December 31, 1973, the Company has had no operations, assets or significant liabilities.

On August 7, 2006, the Company changed its state of incorporation from Minnesota to Nevada by means of a merger with and into HPC Acquisitions, Inc., a Nevada corporation formed on June 12, 2006 solely for the purpose of effecting the reincorporation. The Articles of Incorporation and Bylaws of the Nevada corporation are the Articles of Incorporation and Bylaws of the surviving corporation. Such Articles of Incorporation modified the Company's capital structure to allow for the issuance of up to 50,000,000 shares of \$0.001 par value common stock and up to 10,000,000 shares of \$0.001 par value preferred stock.

On December 2, 1968, the Company commenced the sale of common stock pursuant to an Offering Circular pursuant to Regulation A of the Securities Act of 1933, as amended, in a self-underwritten offering. This Circular offered up to 120,000 shares of the Company's common stock at a price of \$2.20 per share. The shares were offered through the Company's officers and directors on a best-efforts basis. The Company sold an aggregate 120,000 shares for gross proceeds of \$264,000 under this Offering.

The current business purpose of the Company is to seek out and obtain a merger, acquisition or outright sale transaction whereby the Company's stockholders will benefit. The Company is not currently engaged in any negotiations and continues to search for a suitable merger or acquisition candidate.

(3) Results of Operations

The Company had no operating revenue for either of the years ended December 31, 2014 or 2013.

General and administrative expenses for each of the years ended December 31, 2014 and 2013 were approximately \$119,500 and \$ 14,000, respectively. During the fourth quarter of Calendar 2014, the Company's management spent in excess of \$100,000 in performing due diligence tasks related to various proposed acquisition or combination transactions. None of these efforts were successful. All other expenditures were directly related to the maintenance of the corporate entity and the preparation and filing of periodic reports pursuant to the Exchange Act. It is anticipated that future expenditure levels will remain relatively constant, if not decline slightly, as the Company intends to fully comply with its periodic reporting requirements.

Earnings per share for the respective years ended December 31, 2014 and 2013 were \$(0.02) and \$(0.00) based on the weighted-average shares issued and outstanding at the end of each respective period.

The Company does not expect to generate any meaningful revenue or incur operating expenses for purposes other than fulfilling the obligations of a reporting company under the Exchange Act unless and until such time that the Company begins meaningful operations.

(4) Plan of Business

General

The Company's current purpose is to seek, investigate and, if such investigation warrants, merge with, acquire, or otherwise enter into a business combination with an existing private business opportunity that desires to enjoy the perceived advantages of operating as an Exchange Act registered corporation. As of the date of this report, and following the termination of the Quest transaction, the Company has not entered into any new agreements and has held only preliminary conversations with potential combination targets.

Pending negotiation and consummation of a combination transaction, the Company anticipates that it will have, aside from carrying on its search for a combination partner, no business activities and will have no source of revenue. Should the Company incur any significant liabilities prior to a combination with a private company, it may not be able to satisfy such liabilities as are incurred.

If the Company's management pursues one or more combination opportunities beyond the preliminary negotiations stage and those negotiations are subsequently terminated, it is foreseeable that such efforts will exhaust the Company's ability to continue to seek such combination opportunities before any successful combination can be consummated. In that event, the Company's common stock will become worthless and holders of the Company's common stock will receive a nominal distribution, if any, upon the Company's liquidation and dissolution.

Management

The Company is a shell corporation, and currently has no full-time employees. Craig S. Laughlin is the Company's sole officer, director, and controlling stockholder. All references herein to management of the Company are to Mr. Laughlin. Mr. Laughlin, as president of the Company, has agreed to allocate a limited portion of his time to the activities of the Company without compensation. Potential conflicts may arise with respect to the limited time commitment by Mr. Laughlin and the potential demands of the Company's activities.

The amount of time spent by Mr. Laughlin on the activities of the Company is not predictable. Such time may vary widely from an extensive amount when reviewing a target company to an essentially quiet time when activities of management focus elsewhere, or some amount in between. It is impossible to predict with any precision the exact amount of time Mr. Laughlin will actually be required to spend to locate a suitable target company. Mr. Laughlin estimates that the business plan of the Company can be implemented by devoting less than 4 hours per week but such figure cannot be stated with precision.

Search for Business Opportunities

The Company's search will be directed toward enterprises, which have a desire to become reporting corporations and which are able to provide audited financial statements. The Company does not propose to restrict its search for investment opportunities to any particular geographical area or industry, and may, therefore, engage in essentially any business, to the extent of its limited resources. The Company's discretion in the selection of business opportunities is unrestricted, subject to the availability of such opportunities, economic conditions, and other factors. No assurance can be given that the Company will be successful in finding or acquiring a desirable business opportunity, and no assurance can be given that any acquisition, which does occur, will be on terms that are favorable to the Company or its current stockholders.

The Company may merge with a company that has retained one or more consultants or outside advisors. In that situation, the Company expects that the business opportunity will compensate the consultant or outside advisor. As of the date of this filing, there have been no discussions, agreements or understandings with any party regarding the possibility of a merger or acquisition between the Company and such other company. Consequently, the Company is unable to predict how the amount of such compensation would be calculated at this time. It is anticipated that any finder that the target company retains would be a registered broker-dealer.

The Company will not restrict its search to any specific kind of firm, but may acquire a venture, which is in its preliminary or development stage, one which is already in operation, or in a more mature stage of its corporate existence. The acquired business may need to seek additional capital, may desire to have its shares publicly traded, or may seek other perceived advantages which the Company may offer. The Company does not intend to obtain funds to finance the operation of any acquired business opportunity until such time as the Company has successfully consummated the merger or acquisition transaction. There are no loan arrangements or arrangements for any financing whatsoever relating to any business opportunities.

Evaluation of Business Opportunities

The analysis of business opportunities will be under the supervision of the Company's sole officer and director, who is not a professional business analyst. In analyzing prospective business opportunities, management will consider such matters as available technical, financial and managerial resources; working capital and other financial requirements; history of operations, if any; prospects for the future; nature of present and expected competition; the quality and experience of management services which may be available and the depth of that management; the potential for further research, development, or exploration; specific risk factors not now foreseeable, but which then may be anticipated to impact the proposed activities of the Company; the potential for growth or expansion; the potential for profit; the perceived public recognition or acceptance of products, services, or trades; name identification; and other relevant factors. In many instances, it is anticipated that the historical operations of a specific business opportunity may not necessarily be indicative of the potential for the future because of a variety of factors, including, but not limited to, the possible need to expand substantially, shift marketing approaches, change product emphasis, change or substantially augment management, raise capital and the like. Management intends to meet personally with management and key personnel of the target business entity as part of its investigation. To the extent possible, the Company intends to utilize written reports and personal investigation to evaluate the above factors. Prior to making a decision to participate in a business opportunity, the Company will generally request that it be provided with written materials regarding the business opportunity containing as much relevant information as possible. Including, but not limited to, such items as a description of products, services and company history; management resumes; financial information; available projections, with related assumptions upon which they are based; an explanation of proprietary products and services; evidence of existing patents, trademarks, or service marks, or rights thereto; present and proposed forms of compensation to management; a description of transactions between such company and its affiliates during the relevant periods; a description of present and required facilities; an analysis of risks and competitive conditions; a financial plan of operation and estimated capital requirements; audited financial statements, or if they are not available at that time, unaudited financial statements, together with reasonable assurance that audited financial statements would be able to be produced within a required period of time; and the like.

The Company is currently subject to the reporting requirements of the Exchange Act since the effective date of the Company's May 2008 filing of the Registration Statement on Form 10-SB. Under the Exchange Act, any merger or acquisition candidate will become subject to the same reporting requirements of the Exchange Act as the Company following consummation of any merger or acquisition. Thus, in the event the Company successfully completes the acquisition of or merger with an operating business entity, that business entity must provide audited financial statements for at least two most recent fiscal years or, in the event the business entity has been in business for less than two years, audited financial statements will be required from the period of inception. Acquisition candidates that do not have or are unable to obtain the required audited statements will not be considered appropriate for acquisition.

Management believes that various types of potential merger or acquisition candidates might find a business combination with the Company to be attractive. These include acquisition candidates desiring to create a public market for their shares in order to enhance liquidity for current stockholders, acquisition candidates which have long-term plans for raising capital through public sale of securities and believe that the possible prior existence of a public market for their securities would be beneficial, and acquisition candidates which plan to acquire additional assets through issuance of securities rather than for cash, and believe that the possibility of development of a public market for their securities will be of assistance in that process. Acquisition candidates, who have a need for an immediate cash infusion, are not likely to find a potential business combination with the Company to be an attractive alternative unless funding can be arranged to close concurrently with the closing of the business combination. Nevertheless, the Company has not conducted market research and is not aware of statistical data which would support the perceived benefits of a merger or acquisition transaction for the owners of a business opportunity. The Company is unable to predict when it may participate in a business opportunity. It expects, however, that the analysis of specific proposals and the selection of a business opportunity may take several months or more. There can also be no assurances that we are able to successfully pursue a business opportunity. In that event, there is a substantial risk to the Company that failure to complete a business combination will significantly restrict its business operation and force management to cease operations and liquidate the Company.

(5) Liquidity and Capital Resources

At December 31, 2014 and 2013, the Company had working capital deficit of approximately \$(213,500) and \$(86,000), respectively; inclusive of stockholder debt and accrued interest of approximately \$98,800 and \$86,000, respectively.

It is the belief of management and significant stockholders that they will provide sufficient working capital necessary to support and preserve the integrity of the corporate entity. However, there is no legal obligation for either management or significant stockholders to provide additional future funding. Further, the Company is at the mercy of future economic trends and business operations for the Company's majority stockholder to have the resources available to support the Company. Should this pledge fail to provide financing, the Company has not identified any alternative sources. Consequently, there is substantial doubt about the Company's ability to continue as a going concern.

The Company's need for working capital may change dramatically as a result of any business acquisition or combination transaction. There can be no assurance that the Company will identify any such business, product, technology or company suitable for acquisition in the future. Further, there can be no assurance that the Company would be successful in consummating any acquisition on favorable terms or that it will be able to profitably manage the business, product, technology or company it acquires.

The Company has no current plans, proposals, arrangements or understandings with respect to the sale or issuance of additional securities prior to the location of a merger or acquisition candidate. Accordingly, there can be no assurance that sufficient funds will be available to the Company to allow it to cover the expenses related to such activities.

Regardless of whether the Company's cash assets prove to be inadequate to meet the Company's operational needs, the Company might seek to compensate providers of services by issuances of stock in lieu of cash.

(6) Critical Accounting Policies

Our financial statements and related public financial information are based on the application of accounting principles generally accepted in the United States ("GAAP"). GAAP requires the use of estimates; assumptions, judgments and subjective interpretations of accounting principles that have an impact on the assets, liabilities, revenue and expense amounts reported. These estimates can also affect supplemental information contained in our external disclosures including information regarding contingencies, risk and financial condition. We believe our use of estimates and underlying accounting assumptions adhere to GAAP and are consistently and conservatively applied. We base our estimates on historical experience and on various other assumptions that we believe to be reasonable under the circumstances. Actual results may differ materially from these estimates under different assumptions or conditions. We continue to monitor significant estimates made during the preparation of our financial statements.

Our significant accounting policies are summarized in Note D of our financial statements. While all these significant accounting policies impact our financial condition and results of operations, we view certain of these policies as critical. Policies determined to be critical are those policies that have the most significant impact on our financial statements and require management to use a greater degree of judgment and estimates. Actual results may differ from those estimates. Our management believes that given current facts and circumstances, it is unlikely that applying any other reasonable judgments or estimate methodologies would cause effect on our results of operations, financial position or liquidity for the periods presented in this report.

Item 7A - Quantitative and Qualitative Disclosures about Market Risk

Not applicable.

Item 8 - Financial Statements and Supplementary Data

The required financial statements begin on page F-1 of this document.

Item 9 - Changes in and Disagreements with Accountants on Accounting and Financial Disclosure

None

Item 9A - Controls and Procedures

Disclosure Controls and Procedures. Our management, under the supervision and with the participation of our Chief Executive and Financial Officer (Certifying Officer), has evaluated the effectiveness of our disclosure controls and procedures as defined in Rules 13a-15 promulgated under the Exchange Act as of the end of the period covered by this Annual Report. Disclosure controls and procedures are controls and procedures designed to ensure that information required to be disclosed in our reports filed or submitted under the Exchange Act is recorded, processed, summarized and reported within the time periods specified in the Commission's rules and forms and include controls and procedures designed to ensure that information we are required to disclose in such reports is accumulated and communicated to management, including our Certifying Officer, as appropriate, to allow timely decisions regarding required disclosure. Based upon that evaluation, our Certifying Officer concluded that as of such date, our disclosure controls and procedures were not effective to ensure that the information required to be disclosed by us in our reports is recorded, processed, summarized and reported within the time periods specified by the SEC due to a weakness in our controls described below. However, our Certifying Officer believes that the financial statements included in this report fairly present, in all material respects, our financial condition, results of operations and cash flows for the respective periods presented.

Management's Annual Report on Internal Control over Financial Reporting. Management is responsible for establishing and maintaining adequate internal control over financial reporting, as such term is defined in Rule 13a-15(f) of the Exchange Act.

Internal control over financial reporting is defined under the Exchange Act as a process designed by, or under the supervision of, our principal executive officer and principal financial officer and effected by our board of directors, management and other personnel, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles and includes those policies and procedures that:

- Pertain to the maintenance of records that in reasonable detail accurately and fairly reflect the transactions and dispositions of our assets;
- Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that our receipts and expenditures are being made only in accordance with authorizations of our management and directors; and
- Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of our assets that could have a material effect on the financial statements.

Because of its inherent limitation, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluations of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate. Accordingly, even an effective system of internal control over financial reporting will provide only reasonable assurance with respect to financial statement preparation.

Management's assessment of the effectiveness of the Company's internal control over financial reporting is as of the year ended December 31, 2014. We are currently considered to be a shell company in as much as we have no specific business plans, no operations, revenues or employees. Because we have only one officer and director, the Company's internal controls are deficient for the following reasons, (1) there are no entity level controls because there is only one person serving in the dual capacity of sole officer and sole director, (2) there are no segregation of duties as that same person approves, enters, and pays the Company's bills, and (3) there is no separate audit committee. As a result, the Company's internal controls have an inherent weakness which may increase the risks of errors in financial reporting under current operations and accordingly are deficient as evaluated against the criteria set forth in the Internal Control - Integrated Framework issued by the committee of Sponsoring Organizations of the Treadway Commission. Based on our evaluation, our management concluded that our internal controls over financial reporting were not effective as of December 31, 2014.

This Annual Report does not include an attestation report of our registered public accounting firm regarding our internal control over financial reporting, pursuant to the current appropriate Laws and Regulations.

Changes in Internal Control over Financial Reporting. There was no change in our internal control over financial reporting that occurred during the quarter ended December 31, 2014 that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting which internal controls will remain deficient until such time as the Company completes a merger transaction or acquisition of an operating business at which time management will be able to implement effective controls and procedures.

Item 9B - Other Information

Not applicable.

PART III

Item 10 - Directors, Executive Officers and Corporate Governance

The directors and executive officers serving the Company are as follows:

<u>Name</u>	<u>Age</u>	<u>Position Held and Tenure</u>
Craig S. Laughlin	65	President, Chief Executive Officer Chief Financial Officer and Director

The director named above will serve until the next annual meeting of stockholders or until his successor is duly elected and have qualified. Directors are elected for one-year terms at the annual stockholders meeting. Officers will hold their positions at the pleasure of the board of directors, absent any employment agreement, of which none currently exists or is contemplated. There is no arrangement or understanding between Mr. Laughlin or any other person pursuant to which any director or officer was or is to be selected as a director or officer, and there is no arrangement, plan or understanding as to whether non-management stockholders will exercise their voting rights to continue to elect directors to our board. There are also no arrangements, agreements or understandings between non-management stockholders that may directly or indirectly participate in or influence the management of our affairs. Our board of directors does not have any committees at this time.

The directors and officers will devote their time to the Company's affairs on an as needed basis, which, depending on the circumstances, could amount to as little as two hours per week, or more than forty hours per month, but more than likely encompass less than four (4) hours per week. There are no agreements or understandings for any officer or director to resign at the request of another person, and none of the officers or directors are acting on behalf of, or will act at the direction of, any other person.

Biographical Information

Craig S. Laughlin - Mr. Laughlin, our majority stockholder and sole officer and director, is the founder and President of SRC Funding, LLC, a privately-owned Minnesota company engaged in business consulting services and private investment activity.

Mr. Laughlin is also an officer, director, and principal stockholder of Renewable Energy Acquisition Corp., a closely-held Nevada corporation, which currently files periodic reports with the U. S. Securities and Exchange Commission and is seeking a business opportunity in which to participate.

Mr. Laughlin has served as chairman and secretary of Merlin Marketing International, Inc., a privately held Nevada corporation engaged in the business of distributing sound system components; has served as the Managing Member of Machine Magic, LLC, a privately held Minnesota company that is developing a fully automated self-service key duplication vending machine; and has served as a director of Gold Standard Medical, Inc., an inactive publicly-held shell company that is not currently filing periodic reports with the SEC and does not intend to pursue a business combination opportunity in which to participate unless and until it can update its corporate and financial affairs.

From August 2002 to July 2006, Mr. Laughlin served as an officer and director of Dinewise, Inc. (formerly SimplaGene USA, Inc.), a publicly-held direct to consumer retailer of branded, prepared, premium quality frozen proteins (such as beef, chicken, pork and fish), meals, soups, appetizers and desserts. Prior to July 2006, Dinewise (then SimplaGene USA) was an inactive shell corporation.

From June 2005 to April 2006, Mr. Laughlin served as a director of Dotronix, Inc., and served as its president and chief financial officer from October 2005 to April 2006. Dotronix is a publicly-held company that was engaged in the electronic display business until June 2005, when it discontinued operations and began a search for a new business venture in which to participate, which resulted in the acquisition of an over-the-counter health care products business in April 2006.

Mr. Laughlin has significant experience in the reactivation of various inactive public companies, similar to the Company, upon his acquisition of a controlling position in each entity. As demonstrated by the above mentioned list of companies which consummated reverse merger transactions during the past five (5) years where Mr. Laughlin held comparable titles and duties to those he holds in the Company, we believe that Mr. Laughlin possesses the attributes, experience, and qualifications necessary to effect the Company's stated business plan. Furthermore, given Mr. Laughlin's abilities and the Company's limited financial resources, the Company has determined that it is in its best interests for Mr. Laughlin to serve as both the Company's principal executive officer as well as Chairman of the Board of Directors. Since Mr. Laughlin serves as the Company's sole director, there is no designated lead director, and therefore, any and all risk oversight and risk management matters are the responsibility of Mr. Laughlin.

Compliance With Section 16(a) of the Exchange Act

Section 16(a) of the Exchange Act requires our executive officers and directors and persons who own more than 10% of our common stock to file reports regarding ownership of and transactions in our securities with the Commission and to provide us with copies of those filings. Based solely on our review of the copies received by or a written representation from certain reporting persons we believe that during fiscal year ended December 31, 2014, we believe that all eligible persons are in compliance with the requirements of Section 16(a).

Involvement on Certain Material Legal Proceedings During the Past Five (5) Years

- (1) No director, officer, significant employee or consultant has been convicted in a criminal proceeding, exclusive of traffic violations or is subject to any pending criminal proceeding.
- (2) No bankruptcy petitions have been filed by or against any business or property of any director, officer, significant employee or consultant of the Company nor has any bankruptcy petition been filed against a partnership or business association where these persons were general partners or executive officers.
- (3) No director, officer, significant employee or consultant has been permanently or temporarily enjoined, barred, suspended or otherwise limited from involvement in any type of business, securities or banking activities.
- (4) No director, officer or significant employee has been convicted of violating a federal or state securities or commodities law.

Code of Ethics

The Company has not adopted a code of ethics. Since the Company has no employees and one person serving as both sole director and sole executive and financial officer, a code of ethics would have no practical benefit due to the lack of any meaningful reporting or accountability process.

Item 11 - Executive Compensation

Executive Officers

No officer or director has received any compensation from us. Until we consummate a business combination, it is not anticipated that any officer or director will receive compensation from us.

We have no stock option, retirement, pension, or profit-sharing programs for the benefit of directors, officers or other employees.

Our board of directors appoints our executive officers to serve at the discretion of the board. Craig S. Laughlin is our sole officer and director. Our directors receive no compensation from us for serving on the board; however, we do pay for travel and other direct expenses incurred by our sole officer and director, and by our occasional consultants, incurred in connection with investigating and vetting potential acquisition targets or opportunities.

Executive Compensation

Craig S. Laughlin has received no compensation from us nor have we accrued any cash or non-cash compensation for his services since he was elected as an officer and director. The current management and oversight of the Company requires, on average, less than four (4) hours per week. In future periods, subsequent to the consummation of a business combination transaction, the Company anticipates that it will pay compensation to its officer(s) and/or director(s).

We do not have any employment or consulting agreements with any parties nor do we have a stock option plan or other equity compensation plans.

SUMMARY COMPENSATION TABLE

Name and Position	Year	Salary (\$)	Bonus (\$)	Stock Awards (\$)	Option Awards (\$)	Non-Equity Incentive Plan Compensation (\$)	Change in Pension Value and Nonqualified Deferred Compensation Earnings(\$)	All Other Compensation(\$)	Total(\$)
Craig S. Laughlin, Principal Executive Officer	2014	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
	2013	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
	2012	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-

The Company has no other executive compensation information which would require the inclusion of other mandated table disclosures.

Item 12 - Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters

The following table sets forth, as of the date of this Annual Report, the number of shares of Common Stock owned of record and beneficially by executive officers, directors and persons who hold 5% or more of the outstanding Common Stock of the Company. Also included are the shares held by all executive officers and directors as a group.

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Name and address (2)	Shares Beneficially Owned (1)	
	Number of Shares	Percentage (3)
Craig S. Laughlin (4)	6,000,000	85.9%
Directors and officers as a group (1 person)	6,000,000	85.9%

- (1) On March 5, 2015, there were 6,989,000 shares of our common stock outstanding and no shares of preferred stock issued and outstanding. We have no outstanding stock options or warrants.

- (2) Under applicable SEC rules, a person is deemed the "beneficial owner" of a security with regard to which the person directly or indirectly, has or shares (a) the voting power, which includes the power to vote or direct the voting of the security, or (b) the investment power, which includes the power to dispose, or direct the disposition, of the security, in each case irrespective of the person's economic interest in the security. Under SEC rules, a person is deemed to beneficially own securities which the person has the right to acquire within 60 days through the exercise of any option or warrant or through the conversion of another security.
- (3) In determining the percent of voting stock owned by a person on December 31, 2014 (a) the numerator is the number of shares of common stock beneficially owned by the person, including shares the beneficial ownership of which may be acquired within 60 days upon the exercise of options or warrants or conversion of convertible securities, and (b) the denominator is the total of (i) the 6,989,000 shares of common stock outstanding on December 31, 2014, and (ii) any shares of common stock which the person has the right to acquire within 60 days upon the exercise of options or warrants or conversion of convertible securities. Neither the numerator nor the denominator includes shares which may be issued upon the exercise of any other options or warrants or the conversion of any other convertible securities.
- (4) Mr. Laughlin is our sole officer, including president, and sole director. Mr. Laughlin's address is 10935 57th Avenue North, Plymouth, MN 55442.

Changes in Control

None.

Item 13 - Certain Relationships and Related Transactions, and Director Independence

There are no identified relationships or transactions between us and any of our directors, officers and principal stockholders other than the Company currently maintaining a mailing address at 10935 57th Avenue North, Plymouth, MN 55442. The Company's telephone number there is (952) 541-1155. Other than this mailing address, the Company does not currently maintain any other office facilities, and does not anticipate the need for maintaining office facilities at any time in the foreseeable future. The Company pays no rent or other fees for the use of the mailing address as these offices are used virtually full-time by other revenue producing businesses of the Company's sole officer and director.

Conflicts of Interest

The sole officer of the Company will not devote more than a small portion of his time to the affairs of the Company. There will be occasions when the time requirements of the Company's business conflict with the demands of the officer's other business and investment activities. Such conflicts may require that the Company attempt to employ additional personnel. There is no assurance that the services of such persons will be available or that they can be obtained upon terms favorable to the Company.

The officer, director and principal stockholder of the Company may actively negotiate for the purchase of a portion of his common stock as a condition to, or in connection with, a proposed merger or acquisition transaction. It is anticipated that a substantial premium may be paid by the purchaser in conjunction with any sale of shares by the Company's officer, director and principal stockholder made as a condition to, or in connection with, a proposed merger or acquisition transaction. The fact that a substantial premium may be paid to the Company's sole officer and director to acquire his shares creates a conflict of interest for him and may compromise his state law fiduciary duties to the Company's other stockholders. In making any such sale, the Company's sole officer and director may consider his own personal pecuniary benefit rather than the best interests of the Company and the Company's other stockholders, and the other stockholders are not expected to be afforded the opportunity to approve or consent to any particular buy-out transaction involving shares held by Company management.

The Company may adopt a policy under which any consulting or finders fee that may be owed to a third party for services to assist management in evaluating a prospective business opportunity could be paid in stock rather than in cash. Any such issuance of stock would be made on an ad hoc basis. Accordingly, the Company is unable to predict whether, or in what amount, such stock issuance might be made.

It is not currently anticipated that any salary, consulting fee, or finders fee shall be paid to any of the Company's directors or executive officers, or to any other affiliate of the Company except as described under Executive Compensation above.

Although management has no current plans to cause the Company to do so, it is possible that the Company may enter into an agreement with an acquisition candidate requiring the sale of all or a portion of the Common Stock held by the Company's current stockholders to the acquisition candidate or principals thereof, or to other individuals or business entities, or requiring some other form of payment to the Company's current stockholders, or requiring the future employment of specified officers and payment of salaries to them. It is more likely than not that any sale of securities by the Company's current stockholders to an acquisition candidate would be at a price substantially higher than that originally paid by such stockholders. Any payment to current stockholders in the context of an acquisition involving the Company would be determined entirely by the largely unforeseeable terms of a future agreement with an unidentified business entity.

Director Independence

Pursuant to the Company's current structure of having a sole director, who is also the Company's sole officer and controlling shareholder, the Company has no independent directors, as defined in Rule 5605(a)(2) of the NASDAQ Listing Rules.

Item 14 - Principal Accountant Fees and Services

The Company paid or accrued the following fees in each of the prior two fiscal years to its principal accountant, GBH CPAs, PC, of Houston, Texas.

	Year ended December 31, 2014	Year ended December 31, 2013
1. Audit fees	\$ 10,500	\$ 7,000
2. Audit-related fees	—	—
3. Tax fees	—	—
4 All other fees	—	—
	<u>—</u>	<u>—</u>
Totals	<u>\$ 10,500</u>	<u>\$ 7,000</u>

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We have considered whether the provision of any non-audit services, currently or in the future, is compatible with GBH CPAs, PC maintaining its independence and have determined that these services do not compromise their independence.

Financial Information System Design and Implementation: GBH CPAs, PC did not charge the Company any fees for financial information system design and implementation fees.

The Company has no formal audit committee. However, the entire Board of Directors (Board) is the Company's defacto audit committee. In discharging its oversight responsibility as to the audit process, the Board obtained from the independent auditors a formal written statement describing all relationships between the auditors and the Company that might bear on the auditors' independence as required by the appropriate Professional Standards issued by the Public Company Accounting Oversight Board, the U. S. Securities and Exchange Commission and/or the American Institute of Certified Public Accountants. The Board discussed with the auditors any relationships that may impact their objectivity and independence, including fees for non-audit services, and satisfied itself as to the auditors' independence. The Board also discussed with management, the internal auditors and the independent auditors the quality and adequacy of the Company's internal controls.

The Company's principal accountant, GBH CPAs, PC, did not engage any other persons or firms other than the principal accountant's full-time, permanent employees.

Item 15 - Exhibits and Financial Statement Schedules

2.1 Plan of Merger between HPC Acquisitions, Inc. and H. P. C., Incorporated dated June 8, 2006 (*)

3.1 Articles of Incorporation of HPC Acquisitions, Inc. (*)

3.2 By-Laws of HPC Acquisitions, Inc. (*)

10.1 Note payable to Craig Laughlin (*)

31.1 Certification pursuant to Section 302 of Sarbanes-Oxley Act of 2002.

32.1 Certification pursuant to Section 906 of Sarbanes-Oxley Act of 2002.

101 Interactive data files pursuant to Rule 405 of Regulation S-T.

(*) Incorporated by reference to the Company's Registration Statement on Form 10-SB (File No. 000-53248) on May 20, 2008.

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

**HPC Acquisitions,
Inc.**

Dated: March 31, 2015

/s/ Craig S. Laughlin
Craig S. Laughlin
President, Chief Executive Officer
Chief Financial Officer and Director

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates as indicated.

Dated: March 31, 2015

/s/ Craig S. Laughlin
Craig S. Laughlin
President, Chief Executive Officer
Chief Financial Officer and Director

HPC ACQUISITIONS, INC.

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REPORT OF REGISTERED INDEPENDENT PUBLIC ACCOUNTING FIRM

Board of Directors and Stockholders
HPC Acquisitions, Inc.
Plymouth, MN

We have audited the accompanying balance sheets of HPC Acquisitions, Inc. as of December 31, 2014 and 2013 and the related statements of operations and comprehensive loss, stockholders' equity (deficit), and cash flows for each of the years then ended. HPC Acquisitions, Inc.'s management is responsible for these financial statements. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. Our audit included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects the financial position of HPC Acquisitions, Inc. as of December 31, 2014 and 2013 and the results of its operations and its cash flows for each of the years then ended in conformity with accounting principles generally accepted in the United States of America.

The accompanying financial statements have been prepared assuming that HPC Acquisitions, Inc. will continue as a going concern. As discussed in Note C to the financial statements, HPC Acquisitions, Inc. has suffered recurring losses from operations and has a net capital deficiency that raise substantial doubt about its ability to continue as a going concern. Management's plans in regard to these matters are also described in Note C. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

/s/ GBH CPAs, PC

GBH CPAs, PC
www.gbhcpas.com
Houston, Texas
March 31, 2015

HPC ACQUISITIONS, INC.
BALANCE SHEETS
December 31, 2014 and 2013

	December 31, 2014	December 31, 2013
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 34,330	\$ 51
Accounts receivable – related party	1,500	—
Prepaid expenses	—	2,162
TOTAL ASSETS	<u>\$ 35,830</u>	<u>\$ 2,213</u>
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)		
Current Liabilities		
Notes payable to third parties	\$ 122,300	\$ —
Accrued interest payable to third parties	2,215	—
Accounts payable - trade	21,529	3,025
Note payable to controlling stockholder	84,173	71,143
Accrued interest payable to controlling stockholder	19,288	14,629
Total Liabilities	<u>249,505</u>	<u>88,797</u>
Stockholders' Equity (Deficit)		
Preferred stock - \$0.001 par value. 10,000,000 shares authorized. None issued and outstanding		
Common stock - \$0.001 par value. 50,000,000 shares authorized. 6,989,000 and 6,984,000 shares issued and outstanding, respectively	—	—
Additional paid-in capital	403,380	402,435
Accumulated deficit	(624,044)	(496,003)
Total Stockholders' Equity (Deficit)	<u>(213,675)</u>	<u>(86,584)</u>
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)	<u>\$ 35,830</u>	<u>\$ 2,213</u>

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

HPC ACQUISITIONS, INC.
STATEMENTS OF OPERATIONS AND COMPREHENSIVE LOSS
Years ended December 31, 2014 and 2013

	Year ended December 31, 2014	Year ended December 31, 2013
Net revenue	\$ —	\$ —
Operating expenses		
Professional fees	102,298	9,178
General and administrative expenses	17,389	5,285
Total operating expenses	<u>119,687</u>	<u>14,463</u>
Loss from operations	(119,687)	(14,463)
Other income (expense)		
Interest expense on notes payable to third parties	(3,696)	—
to controlling stockholder	(4,658)	(3,776)
Loss before provision for income taxes	(128,041)	(18,239)
Provision for income taxes	—	—
Net loss	(128,041)	(18,239)
Other comprehensive income	—	—
Comprehensive Loss	<u>\$ (128,041)</u>	<u>\$ (18,239)</u>
Loss per weighted-average share of common stock outstanding, basic and diluted	<u>\$ (0.02)</u>	<u>\$ (0.00)</u>
Weighted-average number of common shares outstanding - basic and diluted	<u>6,987,797</u>	<u>6,984,000</u>

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

HPC ACQUISITIONS, INC.
STATEMENT OF CHANGES IN STOCKHOLDERS' EQUITY(DEFICIT)
Years ended December 31, 2014 and 2013

	Common Stock		Additional paid-in capital	Accumulated deficit	Total
	Shares	Amount			
Balances at December 31, 2012	6,984,000	\$ 6,984	\$ 402,435	\$ (477,764)	\$ (68,345)
Net loss for the year	—	—	—	(18,239)	(18,239)
Balances at December 31, 2013	6,984,000	6,984	402,435	(496,003)	(86,584)
Stock issued in settlement of expired negotiations related to a proposed acquisition transaction	5,000	5	945	—	950
Net loss for the year	—	—	—	(128,041)	(128,041)
Balances at December 31, 2014	<u>6,989,000</u>	<u>\$ 6,989</u>	<u>\$ 403,380</u>	<u>\$ (624,044)</u>	<u>\$ (213,675)</u>

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

HPC ACQUISITIONS, INC.
STATEMENTS OF CASH FLOWS
Years ended December 31, 2014 and 2013

	Year ended December 31, 2014	Year ended December 31, 2013
Cash flows from operating activities		
Net loss for the year	\$ (128,041)	\$ (18,239)
Adjustments to reconcile net loss to net cash used in operating activities		
Common stock issued for operating expenses	950	—
(Increase) Decrease in Prepaid expenses	2,163	(787)
Increase (Decrease) in Accounts payable - trade	18,603	1,335
Accounts receivable – related party	(1,500)	
Accrued interest payable to third parties	2,115	—
to controlling stockholder	4,659	3,776
Net cash used in operating activities	<u>(101,051)</u>	<u>(13,915)</u>
Cash flows from investing activities	<u>—</u>	<u>—</u>
Cash flows from financing activities		
Proceeds from note payable to third parties	122,300	—
to controlling stockholder	13,030	13,835
Net cash provided by financing activities	<u>135,330</u>	<u>13,865</u>
Increase (Decrease) in Cash	34,279	(80)
Cash at beginning of period	51	131
Cash at end of period	<u>\$ 34,330</u>	<u>\$ 51</u>
Supplemental disclosures:		
Interest paid for the period	<u>\$ —</u>	<u>\$ —</u>
Income taxes paid for the period	<u>\$ —</u>	<u>\$ —</u>

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

HPC ACQUISITIONS, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

NOTE A - ORGANIZATION AND DESCRIPTION OF BUSINESS

HPC Acquisitions, Inc. (Company) was initially formed under the laws of the State of Minnesota as Herky Packing Co. on July 17, 1968. The Company initially produced and marketed meat snack foods, principally beef jerky, smoked dried beef and snack sausages, through food brokers, distributors and wagon jobbers. Despite a 1970 restructuring, including the relocation to an approximate 12,500 square foot production facility, the Company's efforts were unsuccessful and all operations were terminated by the end of 1970. On April 10, 1972, the Company changed its corporate name to H. P. C. Incorporated. In connection with this name change, the Company acquired Ed Stein's Tire Center, Inc, a Minneapolis, Minnesota-based distributor of Gates tires. This acquisition was unsuccessful and reversed in 1973.

Since December 31, 1973, the Company has had no operations, assets or significant liabilities.

On August 7, 2006, the Company changed its state of incorporation from Minnesota to Nevada by means of a merger with and into HPC Acquisitions, Inc., a Nevada corporation formed on June 12, 2006 solely for the purpose of effecting the reincorporation. The Articles of Incorporation and Bylaws of the Nevada corporation are the Articles of Incorporation and Bylaws of the surviving corporation. Such Articles of Incorporation modified the Company's capital structure to allow for the issuance of up to 50,000,000 shares of \$0.001 par value common stock and up to 10,000,000 shares of \$0.001 par value preferred stock.

The current business purpose of the Company is to seek out and obtain a merger, acquisition or outright sale transaction whereby the Company's stockholders will benefit. The Company is not currently engaged in any negotiations with a potential merger or acquisition candidate.

NOTE B - PREPARATION OF FINANCIAL STATEMENTS

The Company follows the accrual basis of accounting in accordance with generally accepted accounting principles and has a year-end of December 31.

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 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.

Management further acknowledges that it is solely responsible for adopting sound accounting practices, establishing and maintaining a system of internal accounting control and preventing and detecting fraud. The Company's system of internal accounting control is designed to assure, among other items, that 1) recorded transactions are valid; 2) valid transactions are recorded; and 3) transactions are recorded in the proper period in a timely manner to produce financial statements which present fairly the financial condition, results of operations and cash flows of the Company for the respective periods being presented.

HPC ACQUISITIONS, INC.
NOTES TO FINANCIAL STATEMENTS - CONTINUED
December 31, 2014 and 2013

NOTE C - GOING CONCERN UNCERTAINTY

The Company has no operations, limited cash on hand, no operating assets, significant debt for a company of its size and a business plan with inherent risk. Because of these factors, the Company's auditor has issued an audit opinion on the Company's financial statements which includes a statement describing our going concern status. This means substantial doubt about our ability to continue as a going concern exists at the report date.

The Company's continued existence is dependent upon its ability to generate sufficient cash flows from operations to support its daily operations as well as provide sufficient resources to retire existing liabilities and obligations on a timely basis. Further, the Company faces considerable risk in its business plan and a potential shortfall of funding due to our inability to raise capital in the equity securities market. If no additional operating capital is received during the next twelve months, the Company will be forced to rely on existing cash in the bank and additional funds loaned by management and/or significant stockholders.

The Company's business plan is to seek an acquisition or merger with a private operating company which offers an opportunity for growth and possible appreciation of our stockholders' investment in the then issued and outstanding common stock. However, there is no assurance that the Company will be able to successfully consummate an acquisition or merger with a private operating company or, if successful, that any acquisition or merger will result in the appreciation of our stockholders' investment in the then outstanding common stock.

The Company's majority stockholder has provided the necessary working capital to maintain the corporate status of the Company. The Company remains dependent upon additional external sources of financing; including being dependent upon its management and/or significant stockholders to provide sufficient working capital in excess of the Company's initial capitalization to preserve the integrity of the corporate entity. It is the intent of management and significant stockholders to provide sufficient working capital necessary to support and preserve the integrity of the corporate entity. However, no formal commitments or arrangements to advance or loan funds to the Company or repay any such advances or loans exist. There is no legal obligation for either management or significant stockholders to provide additional future funding.

The Company anticipates offering future sales of equity securities. However, there is no assurance that the Company will be able to obtain additional funding through the sales of additional equity securities or, that such funding, if available, will be obtained on terms favorable to or affordable by the Company.

The Company's certificate of incorporation authorizes the issuance of up to 10,000,000 shares of preferred stock and 50,000,000 shares of common stock. The Company's ability to issue preferred stock may limit the Company's ability to obtain debt or equity financing as well as impede potential takeover of the Company, which takeover may be in the best interest of stockholders. The Company's ability to issue these authorized but unissued securities may also negatively impact our ability to raise additional capital through the sale of our debt or equity securities.

In such a restricted cash flow scenario, the Company would be unable to complete its business plan steps, and would, instead, delay all cash intensive activities. Without necessary cash flow, the Company may become dormant during the next twelve months, or until such time as necessary funds could be raised in the equity securities market.

While the Company is of the opinion that good faith estimates of the Company's ability to secure additional capital in the future to reach its goals have been made, there is no guarantee that the Company will receive sufficient funding to sustain operations or implement any future business plan steps.

HPC ACQUISITIONS, INC.
NOTES TO FINANCIAL STATEMENTS - CONTINUED
December 31, 2014 and 2013

NOTE D - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Cash and cash equivalents

The Company considers all cash on hand and in banks, certificates of deposit and other highly-liquid investments with maturities of three months or less, when purchased, to be cash and cash equivalents.

2. Reorganization costs

The Company has adopted the provisions required by the Start-Up Activities topic of the FASB Accounting Standards Codification whereby all costs incurred with the reorganization of the Company were charged to operations as incurred.

3. Income taxes

The Company files income tax returns in the United States of America and may file, as applicable and appropriate, various state(s). With few exceptions, the Company is no longer subject to U.S. federal, state and local, as applicable, income tax examinations by regulatory taxing authorities for years ending before December 31, 2011. The Company does not anticipate any examinations of returns filed since January 1, 2012.

The Company uses the asset and liability method of accounting for income taxes. At December 31, 2014 and 2013, respectively, the deferred tax asset and deferred tax liability accounts, as recorded when material to the financial statements, are entirely the result of temporary differences. Temporary differences generally represent differences in the recognition of assets and liabilities for tax and financial reporting purposes, primarily accumulated depreciation and amortization, allowance for doubtful accounts and vacation accruals.

The Company has adopted the provisions required by the Income Taxes topic of the FASB Accounting Standards Codification. The Codification Topic requires the recognition of potential liabilities as a result of management's acceptance of potentially uncertain positions for income tax treatment on a "more-likely-than-not" probability of an assessment upon examination by a respective taxing authority. As a result of the implementation of Codification's Income Tax Topic, the Company did not incur any liability for unrecognized tax benefits.

4. Income (loss) per common share

Basic earnings (loss) per common share is computed by dividing the net income (loss) available to common stockholders by the weighted-average number of common shares outstanding during the respective period presented in our accompanying financial statements.

Diluted earnings (loss) per common share is computed similar to basic income (loss) per share except that the denominator is increased to include the number of common stock equivalents (primarily outstanding options and warrants).

Common stock equivalents represent the dilutive effect of the assumed exercise of the outstanding stock options and warrants, using the treasury stock method, at either the beginning of the respective period presented or the date of issuance, whichever is later, and only if the common stock equivalents are considered dilutive based upon the Company's net income (loss) position at the calculation date.

As of December 31, 2014 and 2013 the Company had no outstanding stock warrants, options or convertible securities which could be considered as dilutive for purposes of the loss per share calculation.

HPC ACQUISITIONS, INC.
NOTES TO FINANCIAL STATEMENTS - CONTINUED
December 31, 2014 and 2013

NOTE D - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

5. Recent Accounting Pronouncements

In June 2014, the Financial Accounting Standards Board issued Accounting Standards Update 2014-10, Development Stage Entities. The amendments remove the distinction between development stage entities and other reporting entities from U.S. GAAP. In addition, the amendments eliminate the requirements for development stage entities to (1) present inception-to-date information on the statements of income, cash flows, and shareholder's equity, (2) label the financial statements as those of a development stage entity, (3) disclose a description of the development stage activities in which the entity is engaged, and (4) disclose in the first year in which the entity is no longer a development stage entity that in prior years it had been in the development stage. The amendments are effective for annual reporting periods beginning after December 15, 2014, and interim periods therein, and early adoption is permitted. The Company evaluated and adopted ASU 2014-10 commencing with the reporting period ended June 30, 2014.

The Company is of the opinion that any and all pending accounting pronouncements, either in the adoption phase or not yet required to be adopted, will not have a significant impact on the Company's financial position or results of operations.

NOTE E - FAIR VALUE OF FINANCIAL INSTRUMENTS

The carrying amount of cash, accounts receivable, accounts payable and notes payable, as applicable, approximates fair value due to the short term nature of these items and/or the current interest rates payable in relation to current market conditions.

Interest rate risk is the risk that the Company's earnings are subject to fluctuations in interest rates on either investments or on debt and is fully dependent upon the volatility of these rates. The Company does not use derivative instruments to moderate its exposure to interest rate risk, if any.

Financial risk is the risk that the Company's earnings are subject to fluctuations in interest rates or foreign exchange rates and are fully dependent upon the volatility of these rates. The Company does not use derivative instruments to moderate its exposure to financial risk, if any.

NOTE F - NOTES PAYABLE TO INVESTORS

During 2014, the Company has borrowed an aggregate \$122,300 (including approximately \$91,000 in the 4th quarter) on eight separate promissory notes payable to six separate unrelated third parties. These notes bear interest at 5.0% to 6.0% per annum and are due on the earlier of October 1, 2015 or upon closing by the Company of a financing in the amount of \$1,000,000 or more. These notes may be prepaid at any time without penalty and are unsecured.

	December 31, 2014	December 31, 2013
Outstanding principal	\$ 122,300	\$ —
Accrued interest payable	2,215	—
Total obligation outstanding	\$ 124,515	\$ —

HPC ACQUISITIONS, INC.
NOTES TO FINANCIAL STATEMENTS - CONTINUED
December 31, 2014 and 2013

NOTE G - NOTE PAYABLE TO CONTROLLING STOCKHOLDER

The Company and its current controlling stockholder, Craig Laughlin, have agreed that additional funds will be necessary in the foreseeable future to support the corporate entity and comply with the periodic reporting requirements of the Securities Exchange Act of 1934, as amended. To this end, Mr. Laughlin has agreed to lend the Company up to an additional \$50,000 with a original maturity period not to exceed three years from the initial funding date at an interest rate of 6.0% per annum. The maturity date was subsequently extended to September 2010 and is currently due upon demand. As of the date of the release of these financial statements, Mr. Laughlin has made no demand for payment. As of December 31, 2014 and 2013, Mr. Laughlin has advanced approximately \$84,173 and \$71,143 under this agreement. Further, as of December 31, 2014 and 2013, the Company has accrued interest payable to Mr. Laughlin of approximately \$19,288 and \$14,629, respectively, under this agreement.

NOTE H - INCOME TAXES

The components of income tax (benefit) expense for each of the years ended December 31, 2014 and 2013, respectively, are as follows:

	Year ended December 31, 2014	Year ended December 31, 2013
Federal:		
Current	\$ —	\$ —
Deferred	—	—
State:		
Current	—	—
Deferred	—	—
Total	\$ —	\$ —

As of December 31, 2014, the Company has an aggregate net operating loss carryforward of approximately \$216,000 to offset future taxable income. The amount and availability of any net operating loss carryforwards will be subject to the limitations set forth in the Internal Revenue Code. Such factors as the number of shares ultimately issued within a three year look-back period; whether there is a deemed more than 50 percent change in control; the applicable long-term tax exempt bond rate; continuity of historical business; and subsequent income of the Company all enter into the annual computation of allowable annual utilization of any net operating loss carryforward(s).

The Company's income tax expense (benefit) for each of the years ended December 31, 2014 and 2013, respectively, differed from the statutory federal rate of 34 percent as follows:

	Year ended December 31, 2014	Year ended December 31, 2013
Statutory rate applied to income before income taxes	\$ (43,600)	\$ (6,000)
Increase (decrease) in income taxes resulting from:		
State income taxes	—	—
Other, including reserve for deferred tax asset	43,600	6,000
Net Deferred Tax Asset	\$ —	\$ —

HPC ACQUISITIONS, INC.
NOTES TO FINANCIAL STATEMENTS - CONTINUED
December 31, 2014 and 2013

NOTE H - INCOME TAXES - continued

Temporary differences, consisting primarily of the prospective usage of net operating loss carryforwards give rise to deferred tax assets and liabilities as of December 31, 2014 and 2013, respectively:

	December 31, 2014	December 31, 2013
Deferred tax assets		
Net operating loss carryforwards	\$ 73,600	\$ 30,000
Less valuation allowance	(73,600)	(30,000)
Net Deferred Tax Asset	\$ —	\$ —

During each of the years ended December 31, 2014 and 2013, the valuation allowance against the deferred tax asset increased by approximately \$43,600 and \$6,000 respectively.

NOTE I - PROPOSED COMBINATION TRANSACTIONS

On November 18, 2010, the Company reached an understanding for pursuing negotiations on a business combination transaction with Quest Water Solutions, Inc. (Quest) (a Canadian corporation) to consummate a business acquisition transaction. Consummation of the contemplated transaction with Quest was subject to the satisfactory completion of all appropriate due diligence on the part of both parties and negotiation of the final terms of a definitive agreement. Quest paid the Company non-refundable fees to reserve the exclusive rights to negotiate with the Company and allow both parties to complete the necessary due diligence totaling approximately \$19,500 and \$5,000 during each of the years ended December 31, 2011 and 2010, respectively. During the quarter ended September 30, 2011, the Company's agreement with Quest expired. The proposed transaction is no longer under consideration.

In March 2014, the Company issued 5,000 shares of restricted, unregistered common stock to Quest or its designees as a final inducement to permanently close the negotiations discussed in the preceding paragraph. These shares were valued at approximately \$950, or \$0.19 per share, which approximated the closing price on the last recorded open market transaction nearest the issuance date.

During the fourth quarter 2014, the Company's management spent in excess of \$100,000 in performing due diligence tasks related to various proposed acquisition or combination transactions. None of these efforts were successful.

NOTE J - SUBSEQUENT EVENTS

Management has evaluated all activity of the Company from December 31, 2014 through the issuance date of these financial statements and has concluded that no other subsequent events have occurred that would require recognition in the accompanying financial statements or disclosure in the notes to financial statements.

Exhibit No. 31.1

HPC Acquisitions, Inc.

File No. 000-53248

Form 10-K

For the year ended December 31, 2014

Certification

I, Craig S. Laughlin, certify that:

1. I have reviewed this annual report on Form 10-K for the year ended December 31, 2014 of HPC Acquisitions, Inc.
2. Based on my knowledge, this report 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 report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, 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 report;
4. The issuer's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the issuer and have:
 - a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the issuer, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c) Evaluated the effectiveness of the issuer's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d) Disclosed in this report any change in the issuer's internal control over financial reporting that occurred during the issuer's most recent fiscal quarter (the issuer's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the issuer's internal control over financial reporting; and
5. The issuer's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the issuer's auditors and the audit committee of the issuer's board of directors (or persons performing the equivalent functions):
 - a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the issuer's ability to record, process, summarize and report financial information; and
 - b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the issuer's internal control over financial reporting.

Dated: March 31, 2015

By: /s/ Craig S.

Laughlin

Craig S. Laughlin
Chief Executive and
Chief Financial Officer

Exhibit No. 32.1

HPC Acquisitions, Inc.

File No. 000-53248

Form 10-K

For the year ended December 31, 2014

**Certification Pursuant to 18 U.S.C. Section 1350, as Adopted
Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002**

In connection with the Annual Report of HPC Acquisitions, Inc. (the "Company") on Form 10-K for the year ended December 31, 2014 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Craig S. Laughlin, Chief Executive and Financial Officer of the Company, certify pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

- (1) the Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated: March 31, 2015

By: /s/ Craig S.

Laughlin

Craig S. Laughlin
Chief Executive and
Chief Financial Officer

A signed original of this written statement required by Section 906 has been provided to HPC Acquisitions, Inc. and will be retained by HPC Acquisitions, Inc. and furnished to the Securities and Exchange Commission or its staff upon request.
