A copy of this preliminary prospectus has been filed with the securities regulatory authorities in each of the provinces of British Columbia, Alberta, Manitoba, Saskatchewan and Ontario and with the TSX Venture Exchange Inc. (the "Exchange") but has not yet become final for the purpose of the sale of securities. Information contained in this preliminary prospectus may not be complete and may have to be amended. The securities may not be sold until a receipt for the prospectus is obtained from the securities regulatory authorities.

This prospectus constitutes a public offering of the securities only in those jurisdictions where they may be lawfully offered for sale and, in such jurisdictions, only by persons permitted to sell such securities. No securities regulatory authority has expressed an opinion about these securities and it is an offence to claim otherwise.

PRELIMINARY PROSPECTUS

INITIAL PUBLIC OFFERING MAY 31, 2013

DECISIVE DIVIDEND CORPORATION
(a capital pool company)

Offering Of Common Shares ("Common Shares")
At $1.00 per Common Share

Minimum	Maximum
1,000,000 /$1,000,000	1,500,000 / $1,500,000

Decisive Dividend Corporation (the "Corporation") hereby qualifies for distribution, through its agent, Macquarie Private Wealth Inc. (the "Agent"), a minimum of 1,000,000 Common Shares up to a maximum of 1,500,000 Common Shares in the capital of the Corporation for aggregate minimum gross proceeds of $1,000,000 and up to maximum gross proceeds of $1,500,000 (the "Offering"). The purpose of the Offering is to provide the Corporation with a minimum of funds with which to identify and evaluate businesses or assets with a view to completing a Qualifying Transaction, as hereafter defined. Any proposed Qualifying Transaction must be approved by the TSX Venture Exchange (the "Exchange") and in the case of a Non Arm's Length Qualifying Transaction, must also receive Majority of the Minority Approval, as hereafter defined, in accordance with Exchange Policy 2.4 (the "CPC Policy"). The Corporation is a Capital Pool Company (a "CPC"). It has not commenced commercial operations and has no assets other than a minimum amount of cash. Except as specifically contemplated in the CPC Policy, until the Completion of the Qualifying Transaction, the Corporation will not carry on any business other than the identification and evaluation of assets or businesses with a view to completing a proposed Qualifying Transaction. *See "Business of the Corporation" and "Use of Proceeds".*

This Offering is made on a commercially reasonable efforts agency basis on behalf of the Corporation by Macquarie Private Wealth Inc. (the "Agent") and is subject to a minimum subscription of 1,000,000 Common Shares for total gross proceeds to the Corporation of $1,000,000. The offering price of the Common Shares was determined by negotiation between the Corporation and the Agent. All funds received from subscriptions for Common Shares will be held by the Agent and will not be released until a minimum of $1,000,000 has been deposited and the Agent has consented to such release pursuant to the terms of the Agency Agreement (as hereinafter defined). If the minimum subscription is not raised within 90 days of the issuance of a receipt for the final prospectus or such other time as may be consented to by persons or companies who subscribed within that period, all subscription monies will be returned to subscribers without interest or deduction, unless the subscribers have otherwise instructed the Agent, see "Plan of Distribution".

The Corporation has approved a 10% rolling stock option plan and has granted options to its directors and officers to purchase an aggregate 53,100 Common Shares at an exercise price of $1.00 per Common Share (the "Stock Options"). See "Options to Purchase Securities".

	Price to public (1)	Agent's Commission (2)	Net Proceeds to the Corporation (3)
Per Common Share	$1.00	$0.08	$0.92
Total Offering (minimum)	$1,000,000	$80,000	$920,000
Total Offering (maximum)	$1,500,000	$120,000	$1,380,000

(1) The price per Common Share has been determined by arm's length negotiation between the Corporation and the Agent.
(2) The Agent will receive a total cash commission equal to 8% of the gross proceeds of the Offering (the "Agent's Commission"), being $0.08 per Common Share sold. Other investment dealers and registrants may also participate in the Offering. In addition, the Agent will be

reimbursed by the Corporation for its reasonable expenses and legal fees, plus disbursements and the Agent and its sub-agents, if any, will be granted a non-transferable option (the "Agent's Option") to purchase such number of Common Shares as is equal to 8% of the aggregate number of Common Shares sold pursuant to the Offering, at a price of $1.00 per Common Share, for a period of 24 months from the date of listing the Common Shares on the Exchange. This prospectus qualifies the distribution of the Agent's Option. As additional compensation, the Corporation will pay the Agent a corporate finance fee of $12,500 plus GST. See "Name of Agent and Agent's Compensation".

(3) Before deducting costs of the Offering, estimated at $84,500. The estimated costs include the Exchange listing fee and expenses, the Agent's corporate finance fee and expenses, fees payable to the securities regulatory authorities, the Corporation's legal fees and expenses, audit fees and expenses, and other expenses associated with the Offering, including printing. *See "Use of Proceeds".*

Other than the initial distribution of the Common Shares pursuant to this prospectus, the grant of the Agent's Option and the grant of Stock Options of the Corporation, trading in all securities of the Corporation is prohibited during the period between the date a receipt for this preliminary prospectus is issued by the securities commission that is designated the principal regulator pursuant to Multilateral Instrument 11-102 – *Passport System* and National Policy 11-202 – *Process for Prospectus Reviews in Multiple Jurisdictions* and the time the Common Shares are listed for trading except, subject to prior acceptance of the Exchange, where appropriate registration and prospectus exemptions are available under securities legislation or where the applicable securities regulatory authorities grant a discretionary order.

There is currently no market through which the securities offered hereby may be sold and purchasers may not be able to resell securities purchased under this prospectus. This may affect the pricing of the securities in the secondary market, the transparency and availability of trading prices, the liquidity of the securities, and the extent of issuer regulation. See "Risk Factors". The Corporation has applied to list its Common Shares on the Exchange. Listing will be subject to the Corporation fulfilling all of the listing requirements of the Exchange.

Investment in the Common Shares offered by this prospectus is highly speculative due to the nature of the Corporation's business and its present stage of development. This offering is suitable only to those investors who are prepared to risk the loss of their entire investment. See "Risk Factors".

Pursuant to the CPC Policy, no purchaser of the Common Shares is permitted to directly or indirectly purchase more than 2% or 20,000 of the total Common Shares offered under this prospectus pursuant to the minimum amount and not more than 30,000 of the total Common Shares offered under this prospectus pursuant to the maximum amount. In addition, the maximum number of Common Shares that may directly or indirectly be purchased by that purchaser, together with any Associates or Affiliates of that purchaser, is 4% or 40,000 of the total Common Shares offered under this prospectus pursuant to the minimum amount or 60,000 of the total number of Common Shares offered under this prospectus pursuant to the maximum amount.

The Agent hereby offers for sale, on a commercially reasonable efforts agency basis as Agent on behalf of the Corporation, up to 1,500,000 Common Shares at a price of $1.00 per Common Share. The Common Shares are conditionally offered, subject to prior sale, if, as and when issued by the Corporation, and in accordance with the conditions contained in the Agency Agreement referred to under "Plan of Distribution" and subject to the approval of Pushor Mitchell LLP, on behalf of the Corporation and by Davis LLP, on behalf of the Agent, of such legal matters for which approval is specifically sought by the Corporation and the Agent.

Subscriptions will be received subject to rejection or allotment in whole or in part and the right is reserved to close the subscription books at any time without notice. It is expected that share certificates evidencing the Common Shares in definitive form will be available for delivery on the closing of this Offering. It is expected that share certificates evidencing the Common Shares in definitive form will be available for delivery at the Closing unless the Agent elects for delivery in electronic book entry form through CDS Clearing and Depository Services Inc. ("CDS") or its nominee. If delivered in book entry form, purchasers of Common Shares will receive only a customer confirmation from the registered dealer that is a CDS participant and from or through which the Common Shares were purchased.

No person is authorized to provide any information or to make any representation in connection with this offering other than as contained in this prospectus.

MACQUARIE PRIVATE WEALTH INC.
440 - 2nd Avenue South West, Suite 2200
Calgary, AB T2P 5E9

Tel: 403.260.8400 / Fax: 403.260.8498

PRELIMINARY PROSPECTUS

DECISIVE DIVIDEND CORPORATION
(a capital pool company)

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GLOSSARY

"Affiliate" means a company that is affiliated with another company as described below. A company is an "Affiliate" of another company if:

(a) one of them is the subsidiary of the other; or

(b) each of them is controlled by the same person.

A company is "controlled" by a person if:

(a) voting securities of the company are held, other than by way of security only, by or for the benefit of that person; and

(b) the voting securities, if voted, entitle the person to elect a majority of the directors of the company.

A person beneficially owns securities that are beneficially owned by:

(a) a company controlled by that person; or

(b) an Affiliate of that person or an Affiliate of any company controlled by that person.

"**Agency Agreement**" means the agency agreement dated * entered into between the Corporation and the Agent in respect of the Offering.

"**Agent**" means Macquarie Private Wealth Inc.

"**Agent's Commission**" has the meaning set out on the face page hereof.

"**Agent's Option**" means the non-transferable option granted by the Corporation to the Agent and/or to other investment dealers or registrants to purchase such number of Common Shares as is equal to 8% of the aggregate number of Common Shares sold pursuant to the Offering at an exercise price of $1.00 per Common Share which may be exercised for a period of 24 months from the Listing Date.

"**Aggregate Pro Group**" means all persons who are members of any Pro Group whether or not the Member is involved in a contractual relationship with the Corporation to provide financing, sponsorship and other advisory services.

"**Agreement in Principle**" means any enforceable agreement or any other agreement or similar commitment which identifies the fundamental terms upon which the parties agree or intend to agree which:

(a) identifies assets or a business to be acquired which would reasonably appear to constitute Significant Assets and the acquisition of which would reasonably appear to constitute a Qualifying Transaction;

(b) identifies the parties to the Qualifying Transaction;

(c) identifies the consideration to be paid for the Significant Assets or otherwise identifies the means by which the consideration will be determined; and

(d) identifies the conditions to any further formal agreements to complete the transaction; and

in respect of which there are no material conditions to closing (other than receipt of shareholder approval and Exchange acceptance), the satisfaction of which is dependent upon third parties and beyond the reasonable control of the Non Arm's Length Parties to the CPC or the Non Arm's Length Parties to the Qualifying Transaction.

"**Associate**" when used to indicate a relationship with a person or company, means:

(a) an issuer of which the person or company beneficially owns or controls, directly or indirectly, voting securities entitling him to more than 10% of the voting rights attached to all outstanding securities of the issuer;

(b) any partner of the person or company;

(c) any trust or estate in which the person or company has a substantial beneficial interest or in respect of which the person or company serves as trustee or in a similar capacity; and

(d) in the case of a person who is an individual

(i) that person's spouse or child, or

(ii) any relative of that person or of his spouse who has the same residence as that person; but

(e) where the Exchange determines that two persons shall, or shall not, be deemed to be associates with respect to a Member firm, Member company or holding company of a Member company, then such determination shall be determinative of their relationships in the application of Rule D of the TSX Venture Exchange Rule Book with respect to that Member firm, Member company or holding company.

"**Common Shares**" means the common shares without par value in the share capital of the Corporation.

"**company**" unless specifically indicated otherwise, means a corporation, incorporated association or organization, body corporate, partnership, trust, association or other entity other than an individual.

"**Completion of the Qualifying Transaction**" means the date the Final Exchange Bulletin is issued by the Exchange.

"**control person**" means any person or company that holds or is one of a combination of persons or companies that hold a sufficient number of any of the securities of an issuer so as to affect materially the control of that issuer, or that holds more than 20% of the outstanding voting securities of an issuer except where there is evidence showing that the holder of those securities does not materially affect the control of the issuer.

"**Corporation**" means Decisive Dividend Corporation, a British Columbia company.

"**CPC**" means a company:

(a) that has been incorporated or organized in a jurisdiction in Canada;

(b) that has filed and obtained a receipt for a preliminary CPC prospectus from one or more of the securities regulatory authorities in compliance with the CPC Policy; and

(c) in regard to which the Final Exchange Bulletin has not yet been issued.

"**CPC Policy**" means Policy 2.4 *Capital Pool Companies* of the Exchange.

"**Escrow Agreement**" means the Form 2F CPC Escrow Agreement dated April 5, 2013 among the Corporation, the Transfer Agent and the founding shareholders of the Corporation.

"**Exchange**" means the TSX Venture Exchange Inc.

"**Final Exchange Bulletin**" means the Exchange bulletin which is issued following closing of the Qualifying Transaction and the submission of all required documentation and that evidences the final Exchange acceptance of the Qualifying Transaction.

"**Initial Listing Requirements**" means the minimum financial, distribution and other standards that must be met by applicants seeking a listing on a particular tier of the Exchange.

"**Initial Public Offering**" or "**IPO**" means a transaction that involves an issuer issuing securities from its treasury pursuant to its first prospectus.

"**insider**" if used in relation with an issuer, means:

(a) a director or senior officer of the issuer;

(b) a director or senior officer of the company that is an insider or subsidiary of the issuer;

(c) a person that beneficially owns or controls, directly or indirectly, voting shares carrying more than 10% of the voting rights attached to all outstanding voting shares of the issuer; or

(d) the issuer itself if it holds any of its own securities.

"**Listing Date**" means the date the Corporation's Common Shares are listed for trading on the Exchange.

"**Majority of the Minority Approval**" means the approval of a Non Arm's Length Qualifying Transaction by the majority of the votes cast by shareholders, other than:

(a) Non Arm's Length Parties to the CPC;

(b) Non Arm's Length Parties to the Qualifying Transaction; and

(c) in the case of a Related Party Transaction:

(i) if the CPC holds its own shares, the CPC, and

(ii) a person acting jointly or in concert with a person referred to in paragraph (a) or (b),

in respect of the transaction at a properly constituted meeting of the common shareholders of the CPC.

"**Member**" means a person who has executed the form of members' agreement prescribed by the Exchange, as amended from time to time, and who is accepted as and becomes a member of the Exchange under the Exchange requirements.

"**NEX**" means the market on which former Exchange and Toronto Stock Exchange issuers that do not meet Exchange tier maintenance requirements for Tier 2 issuers may continue to trade.

"**Non Arm's Length Party**" means in relation to a company, a promoter, officer, director, other insider or control person of that company (including an issuer) and any Associates or Affiliates of any of such persons. In relation to an individual, means any Associate of the individual or any company of which the individual is a promoter, officer, director, insider or control person.

"**Non Arm's Length Parties to the Qualifying Transaction**" means the Vendor, any Target Company and includes, in relation to Significant Assets or Target Company, the Non Arm's Length Parties of the Vendor, the Non Arm's Length Parties of any Target Company and all other parties to or associated with the Qualifying Transaction and Associates or Affiliates of all such other parties.

"**Non Arm's Length Qualifying Transaction**" means a proposed Qualifying Transaction where the same party or parties or their respective Associates or Affiliates are control persons in both the CPC and in relation to the Significant Assets which are the subject of the proposed Qualifying Transaction.

"**Offering**" means the initial public offering by the Corporation of a minimum 1,000,000 Common Shares up to a maximum 1,500,000 Common Shares at a price of $1.00 per Common Share, in accordance with the terms of this prospectus.

"**person**" means a company or an individual.

"P**rincipal**" means:

(a) a person or company who acted as a promoter of the issuer within two years or their respective Associates or Affiliates, before the IPO prospectus or Final Exchange Bulletin;

(b) a director or senior officer of the issuer or any of its material operating subsidiaries at the time of the IPO prospectus or Final Exchange Bulletin;

(c) a 20% holder - a person or company that holds securities carrying more than 20% of the voting rights attached to the issuer's outstanding securities immediately before and immediately after the issuer's IPO or immediately after the Final Exchange Bulletin for non IPO transactions;

(d) a 10% holder - a person or company that

(i) holds securities carrying more than 10% of the voting rights attached to the issuer's outstanding securities immediately before and immediately after the issuer's IPO or immediately after the Final Exchange Bulletin for non IPO transactions; and

(ii) has elected or appointed, or has the right to elect or appoint, one or more directors or senior officers of the issuer or any of its material operating subsidiaries.

In calculating these percentages, include securities that may be issued to the holder under outstanding convertible securities in both the holder's securities and the total securities outstanding.

A company, trust, partnership or other entity more than 50% held by one or more Principals will be treated as a Principal. (In calculating this percentage, include securities of the entity that may be issued to the Principals under outstanding convertible securities in both the Principals' securities of the entity and the total securities of the entity outstanding.) Any securities of the issuer that this entity holds will be subject to escrow requirements.

A Principal's spouse and their relatives that live at the same address as the Principal will also be treated as Principals and any securities of the issuer they hold will be subject to escrow requirements.

"**Pro Group**" means:

(a) Subject to subparagraphs (b), (c) and (d) "Pro Group" shall include, either individually or as a group:

(i) the Member;
(ii) employees of the Member;
(iii) partners, officers and directors of the Member;
(iv) Affiliates of the Member; and
(v) Associates of any parties referred to in subparagraphs (i) through (iv) above;

(b) The Exchange may, in its discretion, include a person or party in the Pro Group for the purposes of a particular calculation where the Exchange determines that the person is not acting at arm's length to the Member;

(c) The Exchange may, in its discretion, exclude a person from the Pro Group for the purposes of a particular calculation where the Exchange determines that the person is acting at arm's length of the Member; and

(d) The Member may deem a person who would otherwise be included in the Pro Group pursuant to subparagraph (a) to be excluded from the Pro Group where the Member determines that:

(i) the person is an Affiliate or Associate of the Member acting at arm's length of the Member;

(ii) the Associate or Affiliate has a separate corporate and reporting structure;

(iii) there are sufficient controls on information flowing between the Member and the Associate or Affiliate; and

(iv) the Member maintains a list of such excluded persons.

"**Qualifying Transaction**" means a transaction where a CPC acquires Significant Assets, other than cash, by way of purchase, amalgamation, merger or arrangement with another company or by other means.

"Related Party Transaction" has the meaning ascribed to that term under Multilateral Instrument 61-101 *Protection of Minority Security Holders in Special Transactions*, and includes a related party transaction that is determined by the Exchange to be a Related Party Transaction. The Exchange may deem a transaction to be a Related Party Transaction where the transaction involves Non Arm's Length Parties, or other circumstances exist which may compromise the independence of the issuer with respect to the transaction.

"**Resulting Issuer**" means the issuer that was formerly a CPC that exists upon issuance of the Final Exchange Bulletin.

"**SEDAR**" means System for Electronic Document Analysis and Retrieval, the electronic filing system for the disclosure documents of public companies and investment funds across Canada via www.sedar.com.

"Seed Shares" means securities issued before an issuer's IPO, or by a private Target Company before a reverse takeover, change of business or Qualifying Transaction, regardless of whether the securities are subject to resale restrictions or are free trading.

"Significant Assets" means one or more assets or businesses which, when purchased, optioned or otherwise acquired by the CPC, together with any other concurrent transactions, would result in the CPC meeting the Initial Listing Requirements of the Exchange.

"**Sponsor**" has the meaning specified in Exchange Policy 2.2 *Sponsorship and Sponsorship Requirements*.

"**Sponsor Report**" means the report to be provided to the Exchange by the Sponsor.

"**Stock Options**" means the non-transferable stock options that have been granted to the directors and officers of the Corporation pursuant to the stock option plan of the Corporation approved by the board of directors of the Corporation on December 18, 2012, entitling the holders to purchase an aggregate of 53,100 Common Shares of the Corporation at an exercise price of $1.00 per Common Share for a period of five years from the date the Common Shares are listed for trading on the Exchange.

"**Target Company**" means a company to be acquired by the CPC as its Significant Asset pursuant to a Qualifying Transaction.

"**Transfer Agent**" means Olympia Trust Company.

"**Vendors**" means one or all of the beneficial owners of the Significant Assets (other than a Target Company).

PROSPECTUS SUMMARY

The following is a summary of the principal features of this distribution and should be read together with the more detailed information and financial data and statements contained elsewhere in this prospectus.

The Corporation:		Decisive Dividend Corporation
Business of the Corporation:		The Corporation is a CPC as defined in the CPC Policy of the Exchange. The principal business of the Corporation will be the identification and evaluation of assets or businesses with a view to completing a Qualifying Transaction. The Corporation has not commenced commercial operations and has no assets other than a minimum amount of cash. The Corporation has not entered into an Agreement in Principle. See "Business of the Corporation".
Offering:		A minimum 1,000,000 Common Shares up to a maximum 1,500,000 Common Shares are being offered under this prospectus at a price of $1.00 per Common Share. In addition, the Corporation will grant an option to the Agent to purchase the equivalent of 8% of the aggregate number of Common Shares sold pursuant to the Offering, being a minimum 80,000 Common Shares up to a maximum 120,000 Common Shares at a price of $1.00 per Common Share which will be exercisable for a period of 24 months from the date of listing of the Common Shares on the Exchange, which option is qualified under this prospectus. The Corporation also proposes to grant options to purchase the equivalent of 10% of the outstanding Common Shares of the Corporation as at closing of the Offering, being a maximum of 209,000 Common Shares, and to date has granted Stock Options to purchase 53,100 Common Shares to directors and officers of the Corporation. See "Use of Proceeds", "Plan of Distribution" and "Options to Purchase Securities".
Use of Proceeds:		The net proceeds to the Corporation, accounting for total cash proceeds raised prior to this Offering and total proceeds of this Offering, after payment of the Agent's Commission and all other costs and expenses relating to the Offering, are estimated to be between $164,500 (assuming the minimum Offering) and $204,500 (assuming the maximum Offering). The net proceeds of this Offering will be used to provide the Corporation with a minimum of funds with which to identify and evaluate assets or businesses, for acquisition with a view to completing a Qualifying Transaction. The Corporation may not have sufficient funds to secure such businesses or assets once identified and evaluated and additional funds may be required. Until Completion of the Qualifying Transaction and except as otherwise provided in the CPC Policy, a maximum of the lesser of 30% of the gross proceeds realized or $210,000 may be used for purposes other than evaluating business or assets for the purpose of a Qualifying Transaction. See "Use of Proceeds", "Restrictions on Use of Proceeds" and "Risk Factors".
Directors and Management:		Michael Conway - Director David Redekop - Director & CFO Bruce Campbell - Director G. Terence Edwards - Director, Secretary & COO James Paterson - Director, Chairman & CEO Timothy Pirie - Director & Promoter Warren Matheos - Director Scott Jenkins - Director Robert Louie - Director

Escrowed Securities:		All of the currently issued and outstanding Common Shares of the Corporation, being 590,000 Common Shares, will be deposited in escrow pursuant to the terms of an Escrow Agreement, as defined above, and will be released from escrow in stages over a period of up to three years after the date of the Final Exchange Bulletin. See "Escrowed Securities".
Risk Factors:		There is no established market for the Common Shares. Investment in the Common Shares must be regarded as highly speculative due to the proposed nature of the Corporation's business and its present stage of development. The Corporation was only recently incorporated and has no active business or assets other than cash. It does not have a history of earnings, nor has it paid any dividends and will not generate earnings or pay dividends until at least after the Completion of the Qualifying Transaction. The Offering is only suitable to investors who are prepared to rely entirely on the directors and management of the Corporation and can afford to risk the loss of their entire investment. The directors and officers of the Corporation will only devote part of their time and attention to the affairs of the Corporation and there are potential conflicts of interest to which some of the directors and officers of the Corporation will be subject in connection with the operations of the Corporation. Assuming completion of the Offering, an investor will suffer an immediate dilution on investment of 18.55% or $0.1855 per Common Share, assuming the minimum amount of the Offering or 14.11% or $0.1411 per Common Shares assuming the maximum amount of the Offering. There can be no assurance that an active and liquid market for the Corporation's Common Shares will develop and an investor may find it difficult to resell the Common Shares. Until Completion of the Qualifying Transaction, the Corporation will not carry on any business other than the identification and evaluation of assets or businesses with a view to completing a Qualifying Transactions. The Corporation has only limited funds with which to identify and evaluate possible Qualifying Transactions and there can be no assurance that the CPC will be able to identify or complete a suitable Qualifying Transaction. The Qualifying Transaction may involve the acquisition of a business or assets located outside of Canada. It may therefore be difficult or impossible to effect service or notice to commence legal proceedings upon any directors, officers and experts outside of Canada and it may not be possible to enforce against such persons or companies judgments obtained in Canadian courts predicated upon the civil liability provisions applicable to securities laws in Canada. See "Business of the Corporation", "Directors, Officers and Promoters - Conflicts of Interest", "Use of Proceeds" and "Risk Factors".

CORPORATE STRUCTURE

Decisive Dividend Corporation was incorporated pursuant to the provisions of the *Business Corporations Act* (British Columbia) on October 2, 2012. On November 27, 2012, the Corporation, by way of filing a Notice of Alteration, redesignated its Class "A" Voting Common Shares as Common Shares and removed the right of first refusal on share transfers.

The head office and registered and records office of the Corporation is located at Suite 301 - 1665 Ellis Street, Kelowna, BC V1Y 2B3.

BUSINESS OF THE CORPORATION

Preliminary Expenses

As at the date of the most recent balance sheet included with this prospectus, the Corporation has paid to the Agent $6,250 (plus GST) as part of its non-refundable corporate finance fee and $7,500 as a retainer against the Agent's legal fees and expenses incurred pursuant to the Offering. The Corporation has also paid $10,685 (plus HST) for professional fees and $2,500 (plus HST) to the Exchange as part of its listing fees. Part of the net proceeds of the Offering will be utilized to satisfy the obligations of the Corporation related to the Offering, including legal and auditor fees, balance of Exchange listing fees, the Agent's Commission, fees and expenses and fees of the securities regulatory authorities. See "Use of Proceeds."

Proposed Operations until Completion of a Qualifying Transaction

The Corporation proposes to identify and evaluate businesses and assets with a view to completing a Qualifying Transaction. Any proposed Qualifying Transaction must be accepted by the Exchange and in the case of a Non Arm's Length Qualifying Transaction, will also be subject to Majority of the Minority Approval in accordance with the CPC Policy. To date, the Corporation has not conducted commercial operations other than enter into discussions for the purpose of identifying potential acquisitions or interests. To date, these discussions have focused on identifying evaluation criteria for potential Target Companies for a Qualifying Transaction. The Corporation currently intends to pursue a Qualifying Transaction in the manufacturing sector but there is no assurance that this will, in fact, be the business sector of a proposed Qualifying Transaction or of the Corporation following Completion of the Qualifying Transaction.

Until Completion of the Qualifying Transaction, the Corporation will not carry on any business other than the identification and evaluation of businesses or assets with a view to completing a potential Qualifying Transaction. With the consent of the Exchange, this may include the raising of additional funds in order to finance an acquisition. Except as described under "Use of Proceeds - Restrictions on Use of Proceeds" and "Use of Proceeds - Private Placements for Cash", the funds raised pursuant to the Offering and any subsequent financing will be utilized only for the identification and evaluation of potential Qualifying Transactions and not for any deposit, loan or direct investment in a potential acquisition.

Although the Corporation has commenced the process of identifying potential acquisitions with a view to completing the Qualifying Transaction, the Corporation has not yet entered into an Agreement in Principle.

Method of Financing

The Corporation may use cash, bank financing, the issuance of treasury shares or public financing of debt or equity, or a combination of these, for the purpose of financing its proposed Qualifying Transaction. **A Qualifying Transaction financed by the issue of treasury shares could result in a change in the control of the Corporation and may cause the shareholders' interest in the Corporation to be further diluted.**

Criteria for a Qualifying Transaction

The board of directors of the Corporation must approve any proposed Qualifying Transaction. In exercising their powers and discharging their duties in relation to a proposed Qualifying Transaction, the directors will act honestly and in good faith with a view to the best interests of the Corporation and will exercise the care, diligence and skill that a reasonably prudent person would exercise in comparable circumstances.

The acquisition of, or participation in, companies, assets or businesses may arise in numerous ways. The Corporation has not established pre-determined criteria for such acquisitions or participations other than sound business fundamentals. Such fundamentals include, but are not limited to: (a) the ratio of risk to reward; (b) the cost effectiveness of the participation or acquisition; (c) the length of the payout period; and (d) the rate of return.

Filings and Shareholder Approval of a Non Arm's Length Qualifying Transaction

Upon the Corporation reaching an Agreement in Principle, the Corporation must issue a comprehensive news release, at which time the Exchange generally will halt trading in the Corporation's Common Shares until the filing requirements of the Exchange have been satisfied as set forth under "Trading Halts, Suspensions and Delisting". Within 75 days after issuance of such news release, the Corporation shall be required to submit for review to the Exchange either an information circular that complies with applicable corporate and securities laws or a filing statement that complies with Exchange requirements. An information circular must be submitted where there is a Non Arm's Length Qualifying Transaction. A filing statement must be submitted where the Qualifying Transaction is not a Non Arm's Length Qualifying Transaction. The information circular or filing statement, as applicable, must contain prospectus level disclosure of the Target Company and the Corporation, assuming Completion of the Qualifying Transaction, and be prepared in accordance with the CPC Policy and Form 3B1 or Form 3B2. Upon acceptance by the Exchange, the Corporation must then either:

(a) file the filing statement on SEDAR at least seven business days prior to closing of the Qualifying Transaction, and issue a news release which discloses the scheduled closing date for the Qualifying Transaction as well as the fact that the filing statement is available on SEDAR, or

(b) mail the information circular and related proxy material to its shareholders in order to obtain the Majority of the Minority Approval of the Qualifying Transaction or other requisite approval, at a meeting of shareholders.

Unless waived by the Exchange, the Corporation will also be required to retain a Sponsor, who must be a member of the Exchange, and who will be required to submit to the Exchange a Sponsor Report prepared in accordance with the Policies of the Exchange. The Corporation will no longer be considered to be a CPC upon the Exchange having issued the Final Exchange Bulletin. The Exchange will generally not issue the Final Exchange Bulletin until the Exchange has received:

(a) in the case of a Non Arm's Length Qualifying Transaction, confirmation of Majority of Minority Approval of the Qualifying Transaction;

(b) confirmation of closing of the Qualifying Transaction; and

(c) all post-meeting or final documentation, as applicable, otherwise required to be filed with the Exchange pursuant to the CPC Policy.

Upon issuance of the Final Exchange Bulletin, the CPC Policy will generally cease to apply, with the exception of the escrow provisions of the CPC Policy and the restrictions in the CPC Policy precluding the Corporation from completing a reverse take-over for a period of one year from the Completion of the Qualifying Transaction.

Initial Listing Requirements

Upon Completion of the Qualifying Transaction, the Resulting Issuer must satisfy the Exchange's initial listing requirements for the particular industry sector in either Tier 1 or Tier 2 as prescribed under the applicable Policies of the Exchange.

Trading Halts, Suspension and Delisting

The Exchange will generally halt trading in the Common Shares from the date of the public announcement of an Agreement in Principle until all filing requirements of the Exchange have been satisfied, which includes the submission of a Sponsorship Acknowledgment Form, where the Qualifying Transaction is subject to sponsorship. In addition, personal information forms or, if applicable, declarations, for all individuals who may be directors, senior officers, promoters, or insiders of the Resulting Issuer must be filed with the Exchange and any preliminary background searches that the Exchange considers necessary or advisable, must also be completed, before the trading halt will be lifted by the Exchange.

Even if all filing requirements have been satisfied and preliminary background checks completed, the Exchange may continue or reinstate a halt in trading of the Common Shares for public policy reasons including:

(a) the unacceptable nature of the business of the Resulting Issuer, or

(b) the number of conditions precedent to, or the nature and number of deficiencies required to be resolved prior to, completion of the Qualifying Transaction, are so significant or numerous as to make it appear to the Exchange that the halt should be reinstated or continued.

A trading halt may also be imposed by the Exchange where the Corporation fails to file the supporting documents relating to the Qualifying Transaction within a period of 75 days after public announcement of the Agreement in Principle or if the CPC fails to file post-meeting or final documents as applicable, within the time required. A trading halt may also be imposed if a Sponsor terminates its sponsorship.

The Exchange may suspend from trading or delist the Common Shares of the Corporation where the Exchange has not issued a Final Exchange Bulletin to the CPC within 24 months of the date of listing. In the event that the Common Shares of the Corporation are delisted by the Exchange, within 90 days from the date of such delisting, the Corporation shall wind up and shall make a pro rata distribution of its remaining assets to its shareholders, unless shareholders, pursuant to a majority vote exclusive of the votes of Non-Arm's Length Parties to the Corporation, determine to deal with the issuer or its remaining assets in some other manner. See "Filings and Shareholder Approval of a Non Arm's Length Qualifying Transaction".

If the Corporation does not complete a Qualifying Transaction within 24 months of the Listing Date, it may apply for listing on the NEX rather than be delisted. In order to be eligible to list on the NEX, the Corporation must:

(a) obtain majority shareholder approval for the transfer to NEX, exclusive of the votes of Non Arm's Length Parties of the Corporation; and

(b) either:

(i) cancel all escrowed Common Shares purchased by Non Arm's Length Parties to the Corporation at a discount to the Offering price, in accordance with section 11.2(a) of the CPC Policy, as if the Corporation had delisted from the Exchange, or

(ii) subject to majority shareholder approval, cancel the escrowed Common Shares purchased by Non Arm's Length Parties to the Corporation so that the average cost of the remaining Seed Shares is at least equal to the Offering price; and

If the Corporation lists its Common Shares on NEX it must continue to comply with all requirements and restrictions of the CPC Policy.

Refusal of Qualifying Transaction

The Exchange, in its sole discretion, may not accept a Qualifying Transaction where:

(a) the Resulting Issuer fails to satisfy the applicable Initial Listing Requirements of the Exchange;

(b) the aggregate number of securities of the Resulting Issuer owned, directly or indirectly, by:

(i) Member firms of the Exchange;

(ii) registrants, unregistered corporate finance professionals, employee shareholders and partners of such member firm; and

(iii) associates of any such person,

collectively, would exceed 20% of the issued and outstanding securities of the Resulting Issuer;

(c) the Resulting Issuer will be a financial institution, finance company, finance issuer or mutual fund, as defined in the securities legislation;

(d) the majority of the directors and senior officers of the Resulting Issuer are not residents of Canada or the United States or are individuals who have not demonstrated positive association as directors or officers with public companies that are subject to a regulatory regime comparable to the companies listed on a Canadian exchange; or

(e) notwithstanding the definition of a Qualifying Transaction, there is any other reason for denying acceptance of the Qualifying Transaction.

USE OF PROCEEDS

Proceeds and Principal Purposes

The gross proceeds received by the Corporation from the sale of Common Shares prior to the date of this prospectus was $295,000. The gross proceeds to be received by the Corporation from the sale of Common Shares offered by this prospectus will be from a minimum of $1,000,000 to a maximum of $1,500,000. From the aggregate gross proceeds of $1,000,000 for the minimum Offering and $1,500,000 for the maximum Offering, the expenses and costs of the Seed Share issue, including legal, accounting, audit, printing, regulatory fees and the Agent's Commission, fees and expenses, estimated in the aggregate to be approximately between $164,500 to $204,500, will be deducted. The Corporation estimates that between $1,125,750 and $1,585,750 will be available to the Corporation from the sale of Common Shares distributed under the prospectus and prior sales of Common Shares.

The following indicates the principal uses to which the Corporation proposes to use the total funds available to it upon the completion of this Offering:

	Minimum Offering	Maximum Offering
Gross cash proceeds raised prior to this Offering (Seed Shares) [(1)]	$295,000	$295,000
Expenses and costs relating to raising the cash proceeds prior to this Offering	($4,750)	($4,750)
Cash proceeds to be raised pursuant to this Offering [(2)]	$1,000,000	$1,500,000
Expenses and costs relating to the Offering (including listing fees, Agent's commission, corporate finance fee, legal fees, audit fees and expenses) [(3)]	($164,500)	($204,500)
Estimated funds available (on completion of the Offering) [(4)]	**$1,125,750**	**$1,585,750**
Funds available for identifying and evaluating assets or business prospects [(5)]	**$1,074,450**	**$1,534,450**
Estimated general and administrative expenses until Completion of a Qualifying Transaction [(6)]	$51,300	$51,300
	$1,125,750	$1,585,750

Notes:

(1) See "Prior Sales".

(2) In the event the Agent exercises the Agent's Option, and the directors and officers exercise their Stock Options the Corporation will receive additional funds in the amount of $133,100, based on the minimum offering and additional funds in the amount of $173,100 based on the maximum offering, such additional funds to be added to the working capital of the Corporation. There is no assurance that any of these options will be exercised.

(3) Expenses include the listing fee payable to the Exchange of $15,000 and to the Commissions of $9,275, the Agent's commission which is equal to 8% of the gross proceeds raised from the Offering, the corporate finance fee of $12,500, legal expenses and other expenses of the Agent of approximately $15,000 plus disbursements, fees of the Corporation's counsel of approximately $20,000 and disbursements, audit fees of approximately $10,000 and all other expenses associated with the Offering, including printing and travel expenses, of approximately $2,725, not including any applicable taxes, of which to March 31, 2013 approximately $36,750 has been incurred.

(4) The maximum amount that may be used for purposes other than those described under "Permitted Use of Proceeds" below is the lesser of (i) 30% of the gross proceeds from the sale of all securities issued by the Corporation, or (ii) $210,000. See "Restrictions on Use of Proceeds".

(5) In the event that the Corporation enters into an Agreement in Principle prior to spending the entire amount of the estimated funds available on completion of the Offering on identifying and evaluating assets or businesses, the remaining funds may be used to finance or partially finance the acquisition of Significant Assets or for working capital after Completion of the Qualifying Transaction.

(6) Assuming 12 months from completion of the Offering.

The estimated consolidated working capital at March 31, 2013 before filing this prospectus was $265,646.

Until required for the Corporation's purposes, the proceeds will only be invested in securities of, or those guaranteed by, the Government of Canada or any Province or territory of Canada or the Government of the United States of America, in certificates of deposit or interest-bearing accounts of Canadian chartered banks, trust companies or credit unions.

The proceeds from this Offering and any prior sale of Common Shares, after deducting the expenses associated with this Offering, will only be sufficient to identify and evaluate a finite number of assets and businesses, and additional funds may be required to finance any acquisition to which the Corporation may commit.

Permitted Use of Funds

Until the Completion of the Qualifying Transaction and except as otherwise specifically provided by the CPC Policy and described in "Use of Proceeds - Restrictions on Use of Proceeds", "Use of Proceeds - Private Placements for Cash," and "Use of Proceeds - Prohibited Payments to Related Parties", the gross proceeds realized from the sale of all securities issued by the Corporation will be used by the Corporation only to identify and evaluate businesses or assets and obtain shareholder approval for a proposed Qualifying Transaction. See "Business of the Corporation" and "Risk Factors".

The proceeds may be used for expenses incurred for the preparation of:

(i) valuations or appraisals;

(ii) business plans;

(iii) feasibility studies and technical assessments;

(iv) sponsorship reports;

(v) engineering or geological reports;

(vi) financial statements, including audited financial statements;

(vii) fees for legal and accounting services; and

(viii) Agents' fees, costs and commissions,

relating to the identification and evaluation of assets or businesses and in the case of a Non Arm's Length Qualifying Transaction, the obtaining of shareholder approval for the Corporation's proposed Qualifying Transaction.

In addition, with the prior acceptance of the Exchange, up to an aggregate of $225,000 may be advanced as a refundable deposit or secured loan by the Corporation to a Vendor or Target Company, as the case may be, for a proposed arm's length Qualifying Transaction that has been publicly announced at least 15 days prior to the date of such advance, due diligence with respect to the Qualifying Transaction is well underway and either a Sponsor has been engaged or sponsorship has been waived. A maximum aggregate amount of $25,000 may also be advanced as a non-refundable deposit, unsecured deposit or advance to a Vendor or Target Company, as the case may be, to preserve assets without the prior acceptance of the Exchange.

Restrictions on Use of Proceeds

Until Completion of a Qualifying Transaction, not more than the lesser of 30% of the gross proceeds from the sale of all securities issued by the Corporation or $210,000, will be used for purposes other than those described above. For greater certainty, expenditures which are not included as "Permitted Uses of Funds", listed above, include:

(a) listing and filing fees (including SEDAR fees);

(b) other costs for the issuance of securities, (including legal, accounting and audit expenses) relating to the preparation and filing of this prospectus; and

(c) administrative and general expenses of the Corporation, including:

(i) office supplies, office rent and related utilities;

(ii) printing costs (including the printing of this prospectus and share certificates);

(iii) equipment leases; and

(iv) fees for legal advice and audit expenses, other than those described above under "Permitted Use of Funds".

No proceeds will be used to acquire or lease a vehicle.

Private Placements for Cash

After the closing of the Offering and until the Completion of the Qualifying Transaction, the Corporation will not issue any securities unless written acceptance of the Exchange is obtained before issuance. Prior to the Completion of the Qualifying Transaction, the Exchange generally will not accept a private placement by the Corporation where the gross proceeds raised from the issuance of securities both prior to and pursuant to the Offering, together with any proceeds anticipated to be raised upon closing of the private placement, will exceed $5,000,000. The only securities issuable pursuant to such a private placement will be Common Shares. Subject to certain limited exceptions, any Common Shares issued pursuant to the private placement to Non Arm's Length Parties to the Corporation and to Principals of the Resulting Issuer will be subject to escrow.

Prohibited Payments to Non Arm's Length Parties

Except as described under "Options to Purchase Securities" and "Restrictions on Use of Proceeds", the Corporation has not made, and until the Completion of the Qualifying Transaction will not make, any payment of any kind, directly or indirectly, to a Non Arm's Length Party to the Corporation or a Non Arm's Length Party to the Qualifying Transaction, or to a person engaged in investor relations activities, by any means, including:

(a) remuneration, which includes but is not limited to salaries, consulting fees, management contract fees or directors' fees, finders' fees, loans, advances and bonuses, and

(b) deposits and similar payments.

Further, no such payment will be made on or after the Completion of a Qualifying Transaction if such payment relates to services rendered or obligations incurred prior to or in connection with the Qualifying Transaction.

Notwithstanding the above, the Corporation may reimburse a Non Arm's Length Party to the Corporation for reasonable expenses for office supplies, office rent and related utilities, equipment leases (excluding vehicle leases), and legal services (provided that neither the lawyer providing the legal services nor any member of the law firm providing the services is a promoter of the Corporation or in the case of a law firm, no member of the firm, owns greater than 10% of the outstanding Common Shares of the Corporation), and the Corporation may also reimburse a Non Arm's Length Party to the Corporation for reasonable out-of-pocket expenses incurred in pursuing the business of the Corporation described in "Permitted Use of Funds".

The foregoing restrictions on the use of proceeds and prohibitions on payments to Non Arm's Length Parties and persons engaged in investor relations activities continue to apply until the Completion of the Qualifying Transaction.

PLAN OF DISTRIBUTION

Agency Agreement and Agent Compensation

Pursuant to an agency agreement (the "Agency Agreement") dated as of *, 2013 between the Corporation and the Agent, the Corporation has appointed the Agent as its agent to offer for sale on a commercially reasonable efforts

agency basis to the public a minimum of 1,000,000 Common Shares and a maximum of 1,500,000 Common Shares as provided in this prospectus, at a price of $1.00 per Common Share, for gross proceeds of a minimum of $1,000,000 and a maximum of $1,500,000, subject to the terms and conditions in the Agency Agreement. The Agent will receive a commission of 8% of the aggregate gross proceeds from the sale of the Common Shares. In addition, the Corporation will pay to the Agent(s) a corporate finance fee of $12,500 plus applicable taxes and will pay the Agent's expenses, estimated at $15,000 plus disbursements and applicable taxes**.**

The Corporation has also agreed to grant to the Agent a non-transferable option (the "Agent's Option") to purchase a minimum of 80,000 Common Shares and a maximum of 120,000 Common Shares at a price of $1.00 per Common Share, which may be exercised for a period of 24 months from the date the Common Shares of the Corporation are listed on the Exchange. All of the Agent's Option is qualified under this prospectus. The Agent(s) intends to sell to the public any Common Shares received by it upon the exercise of its option. Not more than 50% of the Common Shares received on the exercise of the Agent's Option may be sold by the Agent prior to the Completion of the Qualifying Transaction. The remaining 50% may be sold after the Completion of the Qualifying Transaction. The Agent has agreed to use its commercially reasonable efforts to secure subscriptions for the Common Shares offered hereunder on behalf of the Corporation and may make co-brokerage arrangements with other investment dealers at no additional cost to the Corporation. The obligations of the Agent under the Agency Agreement may be terminated at its discretion on the basis of its assessment of the state of financial markets and may also be terminated on the occurrence of certain events as stated in the Agency Agreement.

Commercially Reasonable Efforts Offering and Minimum Distribution

Minimum Offering

The total minimum Offering is of 1,000,000 Common Shares for total gross proceeds of $1,000,000. Under the CPC Policy, no purchaser of the Common Shares is permitted to directly or indirectly purchase more than 2% or 20,000 of the total Common Shares in the Offering. In addition, the maximum number of Common Shares permitted to be purchased by that purchaser together with any Associates of Affiliates of that purchaser is 4% or 40,000 of the total number of Common Shares under the Offering. The funds received from the Offering will be deposited with the Agent, and will not be released until a minimum of $1,000,000 has been deposited**.** The total minimum subscription must be raised within 90 days of the date a receipt for the prospectus is issued, or such other time as may be consented to by persons or companies who subscribed within that period**,** failing which the Agent will remit the funds collected to the original subscribers without interest or deduction, unless subscribers have otherwise instructed the Agent.

Maximum Offering

The total maximum Offering is of 1,500,000 Common Shares for total gross proceeds of $1,500,000. Under the CPC Policy, no purchaser of the Common Shares is permitted to directly or indirectly purchase more than 2% or 30,000 of the total Common Shares in the Offering. In addition, the maximum number of Common Shares permitted to be purchased by that purchaser together with any Associates of Affiliates of that purchaser is 4% or 60,000 of the total number of Common Shares under the Offering. The funds received from the Offering will be deposited with the Agent, and will not be released until a minimum of $1,000,000 has been deposited**.** The total minimum subscription must be raised within 90 days of the date a receipt for the prospectus is issued, or such other time as may be consented to by persons or companies who subscribed within that period**,** failing which the Agent will remit the funds collected to the original subscribers without interest or deduction, unless subscribers have otherwise instructed the Agent.

Other Securities To Be Distributed

The Corporation has granted Stock Options to its directors and officers in accordance with the policies of the Exchange. The Stock Options entitle the holders thereof to purchase an aggregate 53,100 Common Shares at a price of $1.00 per Common Share and such Stock Options may be exercised for a period of five (5) years from the Listing Date. See "Options to Purchase Securities". Any Common Shares acquired pursuant to the exercise of any Stock Options prior to the Completion of a Qualifying Transaction will be subject to escrow until the Final Exchange Bulletin is issued. See "Escrowed Securities". In addition, no Common Shares acquired pursuant to the exercise of

any previously issued Stock Options may be traded prior to the date that is four months and one day after the date that the Corporation becomes a reporting issuer in any province or territory.

Determination of Price

The price of the Common Shares offered pursuant to the Offering was determined by arm's length negotiation between the Corporation and the Agent in accordance with CPC Policy.

Listing Application

The Corporation has applied to list its Common Shares on the Exchange. Listing will be subject to the Corporation fulfilling all the listing requirements of the Exchange. As at the date of this prospectus, the Corporation does not have any securities listed or quoted, has not applied to list or quote any of its securities, and does not intend to apply to list or quote any of its securities on the Toronto Stock Exchange, a U.S. marketplace, or a marketplace outside of Canada and the United States of America.

Subscriptions by and Restrictions on the Agent

All subscriptions by any member of the Aggregate Pro Group are subject to the applicable client priority rules and the general rule of the CPC Policy that no purchaser can: (i) directly or indirectly purchase more than 2% of the total Common Shares offered under this Offering; and (ii) together with any Associates or Affiliates purchase more than 4% of the total Common Shares offered under this Offering. any Common Shares issued to any member of the Aggregate Pro Group prior to the date of this prospectus will be held in escrow pursuant to the CPC Policy.

Until Completion of the Qualifying Transaction, the aggregate number of Common Shares permitted to be owned directly or indirectly by the members of the Pro Group is 20% of the issued and outstanding Common Shares of the Corporation exclusive of Common Shares reserved for issuance at a future date. The Exchange will require that any securities issued to the Pro Group in connection with or in contemplation of the Qualifying Transaction will be required to be subject to a four month Exchange hold period and the securities certificate(s) legended accordingly, as prescribed by Exchange Policy 3.2 "Filing Requirements and Continuous Disclosure".

The Agent has advised the Corporation that to the best of its knowledge and belief, none of its directors, officers, employees or contractors or any Associate or Affiliate of the foregoing have subscribed for Common Shares of the Corporation.

The aggregate number of Common Shares permitted to be owned directly or indirectly by the participants referred to above, is 20% of the issued and outstanding Common Shares of the Corporation exclusive of Common Shares reserved for issuance at a future date.

Restrictions on Trading

Other than the initial distribution of the Common Shares pursuant to this prospectus, the grant of the Agent's Option and the grant of options to the directors and officers of the Corporation no securities of the Corporation will be permitted to be issued during the period between the date a receipt for the preliminary prospectus is issued by issued by the securities commission that is designated the principal regulator pursuant to Multilateral Instrument 11-102 – *Passport System* and National Policy 11-202 – *Process for Prospectus Reviews in Multiple Jurisdictions* and the time the Common Shares are listed for trading on the Exchange, except subject to prior acceptance of the Exchange, where appropriate registration and prospectus exemptions are available under securities legislation or where the applicable securities regulatory authorities grant a discretionary order.

DESCRIPTION OF THE SECURITIES DISTRIBUTED

The Corporation is authorized to issue an unlimited number of Common Shares ("Common Shares") without par value of which, as of the date hereof, 590,000 Common Shares are issued and outstanding as fully paid and non-assessable.

The holders of Common Shares are entitled to dividends, if, as and when declared by the board of directors, to receive notice of and to attend all meetings of the shareholders of the Corporation and are entitled to one vote in respect of each Common Share held at such meetings. In the event of liquidation, dissolution or winding-up of the Corporation, the holders of Common Shares are entitled to share rateably the remaining assets of the Corporation.

In addition, up to 120,000 Common Shares will be issued upon the exercise of the Agent's Option and 53,100 Common Shares will be issued upon the exercise of Stock Options and the Corporation will reserve an aggregate of 173,100 Common Shares for this purpose. All Common Shares to be outstanding after completion of the Offering will be fully paid and non-assessable. See "Plan of Distribution" and "Options to Purchase Securities".

CAPITALIZATION

The following table summarizes the Corporation's capitalization as at the date of this prospectus and after giving effect to the Offering:

Designation of Security	Amount authorized or to be authorized	Amount outstanding as of the date of the most recent balance sheet contained in the prospectus[(1)]	Amount outstanding as of May 31, 2013 [(1)]	Amount to be outstanding if all Common Shares being offered under the minimum Offering are sold[(2)]	Amount to be outstanding if all Common Shares being offered under the maximum Offering are sold[(3)]
Common Shares	Unlimited	590,000 ($295,000)	590,000 ($295,000)	1,590,000 ($1,295,000)	2,090,000 ($1,795,000)
Stock Options	10% of issued and outstanding Common Shares	41,300[(4)]	53,100	53,100	53,100
Agent's Options	120,000	0	0	80,000[(5)]	120,000[(5)]
Long Term Debt	Nil	Nil	Nil	Nil	Nil

[(1)] As of March 31, 2013, being the date of the most recent balance sheet contained in this prospectus and as of the date hereof, the Corporation has not commenced commercial operations. The Common Shares outstanding as at the date hereof will be held in escrow pursuant to the Escrow Agreement in accordance with the CPC Policy. See "Escrowed Securities".

[(2)] Based on gross proceeds of the Offering of up to $1,000,000 and before deducting the estimated costs and expenses of the Offering estimated at $164,500. See "Use of Proceeds".

[(3)] Based on gross proceeds of the Offering of up to $1,500,000 and before deducting the estimated costs and expenses of the Offering estimated at $204,500. See "Use of Proceeds".

(4) On December 18, 2012, the Corporation granted 41,300 Stock Options to its directors at an exercise price of $1.00 per Common Share expiring five years from the Listing Date. On April 25, 2013, the Corporation granted a further 11,800 Stock Options to two additional directors. . See "Options to Purchase Securities".

(5) The Corporation will issue up to 80,000 Common Shares pursuant to the minimum Offering and up to 120,000 Common Shares pursuant to maximum Offering upon the exercise of the Agent's Option, the Agent's Option is exercisable to purchase Common Shares at a price of $1.00

per Common Share for a period of 24 months from the Listing Date. This prospectus qualifies the distribution of the Agent's Option. See "Plan of Distribution".

OPTIONS TO PURCHASE SECURITIES

The Board of Directors of the Corporation has adopted an incentive stock option plan (the "Plan") dated December 18, 2012 which provides that the Board of Directors of the Corporation may from time to time, in its discretion, and in accordance with the Exchange requirements, grant to directors, officers, employees and technical consultants, non-transferable options to purchase Common Shares (the "Stock Options"), provided that the number of Common Shares reserved for issuance does not exceed 10% of the issued and outstanding Common Shares. The Stock Options are exercisable for a period of up to five (5) years from the Listing Date. The number of Common Shares reserved for issuance to any individual director or officer will not exceed five percent (5%) of the issued and outstanding Common Shares and the number of Common Shares reserved for issuance to all technical consultants will not exceed two percent (2%) of the issued and outstanding Common Shares. No Stock Options may be granted by the Corporation to any person providing Investor Relations Activities while the Corporation is a CPC. Upon completion of a Qualifying Transaction, any optionee that ceases to be a director, officer, technical consultant or employee of the Resulting Issuer, shall have from the later of 12 months after the Completion of the Qualifying Transaction and 90 days following cessation of the optionee's position with the Resulting Issuer to exercise his Stock Option, subject to the expiry date of such Stock Option. Should the cessation of office, directorship, or technical consulting arrangement be by reason of death, the Stock Option may be exercised within a maximum period of one year after such death, subject to the expiry date of such Stock Option. Any Common Shares acquired pursuant to the exercise of Stock Options prior to the Completion of the Qualifying Transaction, must be deposited in escrow and will be subject to escrow until the Final Exchange Bulletin is issued. See "Escrow Securities".

As of the date hereof, the Corporation has granted an aggregate of 53,100 Stock Options allocated to its directors and officers as follows:

Name of Optionee and Position(s) with Corporation	Number of Common Shares Reserved Under Option	Exercise Price	Expiry Date
James Paterson Chairman, CEO & Director	5,900	$1.00	Five years after the Listing Date
David Redekop CFO & Director	5,900	$1.00	Five years after the Listing Date
G. Terence Edwards COO, Secretary & Director	5,900	$1.00	Five years after the Listing Date
Michael Conway Director	5,900	$1.00	Five years after the Listing Date
Timothy Pirie Director & Promoter	5,900	$1.00	Five years after the Listing Date
M. Bruce Campbell Director	5,900	$1.00	Five years after the Listing Date
Warren Matheos Director	5,900	$1.00	Five years after the Listing Date
Scott Jenkins Director	5,900	$1.00	Five years after the Listing Date

Robert Louie Director	5,900	$1.00	Five years after the Listing Date

PRIOR SALES

Since the date of incorporation of the Corporation, 590,000 Common Shares have been issued as follows.

Date Issued	Number of Common Shares	Issue Price per Common Share	Aggregate Issue Price	Consideration Received
Dec. 6, 2012	590,000	$0.50	$295,000	Cash
Total:	590,000 (1)		$295,000	Cash

(1) These Common Shares will be held in escrow.

ESCROWED SECURITIES

Securities Escrowed Prior to the Completion of the Qualifying Transaction

All of the 590,000 Common Shares issued prior to this Offering at a price below $1.00 per Common Share, all Common Shares that may be acquired by Non Arm's Length Parties of the Corporation either under the Offering or otherwise prior to Completion of the Qualifying Transaction and all Common Shares acquired by members of the Aggregate Pro Group prior to this Offering will be deposited with the escrow agent under an escrow agreement dated April 5, 2013 (the "Escrow Agreement").

All Common Shares acquired on exercise of Stock Options prior to the Completion of a Qualifying Transaction, must also be deposited in escrow and will be subject to escrow until the Final Exchange Bulletin is issued.

In addition, all Common Shares of the Corporation acquired in the secondary market prior to the Completion of a Qualifying Transaction by any person or company who becomes a Control Person are required to be deposited in escrow. Subject to certain exemptions permitted by the Exchange, all securities of the Corporation held by Principals of the Resulting Issuer, will also be escrowed.

Notwithstanding the foregoing, Common Shares acquired by Principals of the Corporation or Principals of the Resulting Issuer pursuant to a private placement will not be subject to escrow provided that various conditions, as set forth in the CPC Policy, are met. See "*Escrowed Securities on Private Placement*".

The following table sets out, as at the date hereof, the number of Common Shares of the Corporation, which are held in escrow.

Name and Municipality of Residence of Shareholder	Common Shares	Number of Shares held in escrow	Percentage of Shares prior to giving effect to the Offering	Percentage of Shares after giving effect to the Minimum Offering Undiluted/Diluted (1)(2)	Percentage of Shares after giving effect to the Maximum Offering Undiluted/Diluted (1)(2)
James Paterson	60,000	60,000	10.17%	3.77% / 3.82%	2.87% / 2.91%

Kelowna, BC					
David Redekop West Kelowna, BC	60,000	60,000	10.17%	3.77% / 3.82%	2.87% / 2.91%
Timothy Pirie Kelowna, BC	60,000	60,000	10.17%	3.77% / 3.82%	2.87% / 2.91%
G. Terence Edwards Kelowna, BC	60,000	60,000	10.17%	3.77% / 3.82%	2.87% / 2.91%
E. Blair Forrest Kelowna, BC	60,000	60,000	10.17%	3.77% / 3.48%	2.87% / 2.65%
Robert Louie West Kelowna, BC	60,000	60,000	10.17%	3.77% / 3.82%	2.87% / 2.91%
M. Bruce Campbell Kelowna, BC	50,000	50,000	8.48%	3.14% / 3.24%	2.39% / 2.47%
Warren Matheos Calgary, AB	60,000	60,000	10.17%	3.77% / 3.82%	2.87% / 2.91%
Scott Jenkins Calgary, AB	60,000	60,000	10.17%	3.77% / 3.82%	2.87% / 2.91%
Michael Conway Kelowna, BC	60,000	60,000	10.17%	3.77% / 3.82%	2.87% / 2.91%

(1) Assumes that the Offering is fully subscribed (as to minimum and maximum) and that the shareholder is not purchasing Common Shares under the Offering.
(2) Dilution is based on the Agent's Option and 100% of the issued Stock Options being exercised.

Where the Common Shares of the Corporation which are required to be held in escrow are held by a non-individual (a "holding company"), each holding company pursuant to the Escrow Agreement, has agreed, or will agree, not to carry out any transactions during the currency of the Escrow Agreement which would result in a change of control of the holding company, without the consent of the Exchange. Any holding company must sign an undertaking to the Exchange that, to the extent reasonably possible, it will not permit or authorize any issuance of securities or transfer of securities could reasonably result in a change of control of the holding company. In addition, the Exchange may require an undertaking from any control person of the holding company not to transfer the shares of that company.

Under the Escrow Agreement, 10% of the escrowed Common Shares will be released from escrow on the issuance of the Final Exchange Bulletin (the "Initial Release") and an additional 15% will be released on the dates 6 months, 12 months, 18 months, 24 months, 30 months and 36 months following the Initial Release.

If the Resulting Issuer meets the Exchange's Tier 1 initial listing requirements either at the time the Final Exchange Bulletin is issued or subsequently, the release of the escrowed Common Shares will be accelerated. An accelerated escrow release will not commence until the Resulting Issuer has made application to the Exchange for listing as a Tier 1 issuer and the Exchange has issued a bulletin that announces the acceptance for listing of the Resulting Issuer on Tier 1 of the Exchange.

The Exchange's prior consent must be obtained before a transfer within escrow of escrowed Common Shares. Generally, the Exchange will only permit a transfer within escrow to be made to incoming Principals in connection with a proposed Qualifying Transaction.

If a Final Exchange Bulletin is not issued, the escrowed Common Shares will not be released. Under the Escrow Agreement each Non Arm's Length Party to the Corporation who holds escrowed Common Shares acquired at a price below the Offering price under this prospectus has irrevocably authorized and directed the escrow agent to immediately:

(a) cancel all of those escrowed Common Shares upon the issuance by the Exchange of a bulletin delisting the Common Shares of the Corporation; or

(b) if the Corporation lists on NEX, either:

  (i) cancel all Seed Shares purchased by Non-Arm's Length Parties to the CPC at a discount from the Offering price, in accordance with section 11.2(a) of the CPC Policy, or

  (ii) subject to majority shareholder approval, cancel an amount of Seed Shares purchased by Non Arm's Length Parties to the CPC so that the average cost of the remaining Seed Shares is at least equal to the Offering price.

Escrowed Securities On Qualifying Transaction

Generally, if at least 75% of the securities issued pursuant to the Qualifying Transaction are "Value Securities", then all the securities issued to Principals of the Resulting Issuer pursuant to the Qualifying Transaction will be deposited into escrow pursuant to a value security agreement (the "Value Security Escrow Agreement"). "Value Securities" are securities issued pursuant to a transaction, for which the deemed value of the securities at least equals the value ascribed to the asset, using a valuation method acceptable to the Exchange, or securities that are otherwise determined by the Exchange to be Value Securities and required to be placed in escrow under a Value Security Escrow Agreement. However, if at least 75% of the securities issued pursuant to the Qualifying Transaction are not Value Securities, all securities issued pursuant to the Qualifying Transaction will be deposited into a surplus security escrow agreement (a "Surplus Security Escrow Agreement").

The principal distinction between a Value Security Escrow Agreement and a Surplus Security Escrow Agreement is the time period for release of securities from escrow. In the case of a Resulting Issuer that will be a Tier 2 issuer when the Final Exchange Bulletin is issued, the Value Security Escrow Agreement provides for a three year escrow release mechanism with 10% of the escrowed securities being releasable at the time of the Final Exchange Bulletin, and 15% of the escrowed securities, being releasable every 6 months thereafter until the date which is 36 months after the Final Exchange Bulletin. In the case of a Resulting Issuer that will be a Tier 2 issuer subject to a Surplus Security Escrow Agreement, when the Final Exchange Bulletin is issued, the Surplus Security Escrow Agreement provides for a 3 year escrow release mechanism with 5% of the escrowed securities releasable at the time of the Final Exchange bulletin, 5% on the date which is 6 months after the Final Exchange Bulletin, 10% on each of the dates which are 12 and 18 months after the Final Exchange Bulletin, 15% on each of the dates which are 24 and 30 months after the Final Exchange Bulletin and 40% on the date which is 36 months after the Final Exchange Bulletin.

In the case of a Resulting Issuer that will be a Tier 1 issuer when the Final Exchange Bulletin is issued, the Value Security Escrow Agreement provides for an 18 month escrow release mechanism with 25% of the escrowed securities being releasable at the time of the Final Exchange Bulletin, and 25% of the escrowed securities being releasable every 6 months thereafter. In the case of a Resulting Issuer that will be a Tier 1 issuer when the Final Exchange Bulletin is issued, the Surplus Security Escrow Agreement provides for a three year escrow release mechanism with 10% of the escrowed securities being releasable upon the issuance of the Final Exchange Bulletin, 20% on the date which is 6 months after the Final Exchange Bulletin, 30% on the date which is 12 months after the Final Exchange Bulletin and 40% on the date which is 18 months after the Final Exchange Bulletin.

Escrowed Securities on Private Placement

Securities issued pursuant to a private placement to Principals of the Corporation and the proposed Resulting Issuer will generally be exempt from escrow requirements where:

(a) the private placement is announced at least five trading days after the news release announcing the Agreement in Principle and the pricing for the financing is at not less than the discounted market price, as determined in accordance with the Policies of the Exchange; or

(b) the private placement is announced concurrently with the Agreement in Principle and

(i) at least 75% of the proceeds from the private placement are not from Principals of the Corporation or the proposed Resulting Issuer,

(ii) if subscribers, other than Principals of the Corporation or the proposed Resulting Issuer, will obtain securities subject to hold periods, then in addition to any resale restrictions under applicable securities legislation, any securities issued to such Principals will be subject to a four month hold period, and

(iii) none of the proceeds of the private placement are allocated to pay compensation or to settle indebtedness owing to Principals of the Resulting Issuer.

PRINCIPAL SHAREHOLDERS

Principal Shareholders

The following table lists those persons who own 10% or more of the issued and outstanding Common Shares of the Corporation as at the date hereof:

Name and Municipality of Residence	Type of Ownership	Number of Shares	Percentage of Shares Owned Before Offering	Percentage Owned After Offering[(1)]
James Paterson Kelowna, BC	Direct	60,000	10.17%	3.77% / 2.87%
David Redekop West Kelowna, BC	Direct	60,000	10.17%	3.77% / 2.87%
Timothy Pirie Kelowna, BC	Direct	60,000	10.17%	3.77% / 2.87%
G. Terence Edwards Kelowna, BC	Direct	60,000	10.17%	3.77% / 2.87%
E. Blair Forrest Kelowna, BC	Direct	60,000	10.17%	3.77% / 2.87%
Robert Louie West Kelowna, BC	Direct	60,000	10.17%	3.77% / 2.87%
Warren Matheos Calgary, AB	Direct	60,000	10.17%	3.77% / 2.87%
Scott Jenkins Calgary, AB	Direct	60,000	10.17%	3.77% / 2.87%

Michael Conway Kelowna, BC	Direct	60,000	10.17%	3.77% / 2.87%

(1) percentage is based on the minimum Offering and the maximum Offering on an undiluted basis

DIRECTORS, OFFICERS AND PROMOTERS

Name, Address, Occupation, Security Holding and Involvement with Other Reporting Issuers

The following table sets out, a description of the background of each of the Corporation's directors, officers and promoters, including a description of each individual's principal occupations(s) within the past five years. The term of office of each of the directors will expire at the close of the next annual general meeting, unless he or she resigns or otherwise vacates office before that time. None of the Corporation's directors or officers are currently employees or independent contractors of the Corporation and none of the Corporation's directors or officers have entered into a non-competition or non-disclosure agreement with the Corporation.

Name, Municipality of Residence and Position(s) with the Corporation	Principal Occupation, Business or Employment	Director of the Corporation Since	Common Shares Beneficially Owned or Controlled (1)	Percentage of Common Shares Held on Completion of Offering (4) (min / max)
James Paterson Kelowna, BC Director, Chairman & CEO	Partner, Barrister & Solicitor of Pushor Mitchell LLP, a law firm, since January 2003	October 2, 2012	60,000(3)	3.77% / 2.87%
David Redekop West Kelowna, BC CFO & Director	Controller of Idevcor Media Inc. since September 2002; Chief Financial Officer of Irok2Media Inc., a company that provides online music gaming, since December 2010; Chief Financial Officer of IC Potash Corp. (formerly, Trigon Uranium Corp.), a public company currently trading on the Toronto Stock Exchange, from February 2007 to July 2007;	December 6, 2012	60,000(3)	3.77% / 2.87%
G. Terence Edwards Kelowna, BC Director, Secretary & COO	Chief Operating Officer of Pushor Mitchell LLP, a law firm, since January 2005	December 6, 2012	60,000(3)	3.77% / 2.87%
Michael Conway(2) Kelowna, BC Director	Chief Executive and National President of Financial Executives International Canada, a senior financial executive association, since September 2007;	December 6, 2012	60,000(3)	3.77% / 2.87%
Timothy Pirie(2) Kelowna, BC Director & Promoter	Employed since 2002 as President of Prospect Energy Services Ltd., a private	December 6, 2012	60,000(3)	3.77% / 2.87%

	energy services and management company that provides management services to United Oilfield International Ltd., a private centrifuge sale, rental and servicing company and Nitrogen Services Ltd., a private mobile nitrogen producing company; Non-employee President of Prospect Energy Services Ltd. from June 2002 until October 2012; Non-employee President of United Oilfield International Ltd. since 2003 and President of Canadian Nitrogen Services Ltd. since 2005 pursuant to the management services agreement between Prospect Energy Services and each of those companies			
M. Bruce Campbell[(2)] Kelowna, BC Director	President and Portfolio Manager of StoneCastle Investment Management, an investment fund manager, since September 2008; Portfolio Manager of Raymond James Ltd. from December 1999 to September 2008	December 6, 2012	50,000[(3)]	3.14% / 2.39%
Warren Matheos Calgary, AB Director	Western Regional Sales Manager of Sun Rype Products Ltd., a public company listed on the Toronto Stock Exchange, since September 2010; Business Development Manager of Conagra Foods Inc., a public company currently listed on the New York Stock Exchange, from November 2008 to August 2010; Key Account Manager of Reckitt Bencriser Inc. from January 2007 to October 2008	December 6, 2012	60,000[(3)]	3.77% / 2.87%
Scott Jenkins Calgary, AB Director	President, DIRTT Environmental Solutions, a private architectural company since Jan. 2012 and Chief Financial Officer from Dec.	April 25, 2013	60,000[(3)]	3.77% / 2.87%

	2007 – Jan. 2012; Chief Financial Officer of Pure Technologies Ltd., a public company currently listed on the Toronto Stock Exchange, from 2000 – 2006; Director, Aston Hills Investments from Feb. 2009 to Jan. 2012			
Robert Louie West Kelowna, BC Director	Chief of the Westbank First nation, a self-governing First Nation since 2002;	April 25, 2013	60,000[3]	3.77% / 2.87%

[1] These Common Shares are subject to escrow restrictions and do not include granted Stock Options. See *"Escrowed Securities*" and "*Options to Purchase Securities*".
[2] Denotes member of the Audit Committee. The Corporation currently does not have any other board committees. See *"Directors, Officers and Promoters - Board Committees".*
[3] The Corporation has granted a Stock Option to each of the directors to purchase up to 5,900 Common Shares each at an exercise price of $1.00 per Common Share and expiring five (5) years from the Listing Date. See "*Options to Purchase Securities*".
[4] On a partially diluted basis, each of Messrs. Paterson, Redekop, Pirie, Conway, Matheos, Jenkins, Louie and Edwards will each own 65,900 Common Shares or 4.04% of the outstanding Common Shares of the Corporation (based on the minimum Offering) following exercise of their respective Stock Options. And Mr. Campbell will own 55,900 Common Shares or 3.43% of the outstanding Common Shares of the Corporation (based on the minimum Offering) following exercise of his respective Stock Options.

As of the date of this prospectus, the directors and officers of the Corporation, as a group, beneficially own, directly or indirectly, or exercise control or direction over, 530,000 Common Shares of the Corporation, representing 33.33% of the issued and outstanding Common Shares upon completion of the minimum Offering and 25.36% of the issued and outstanding Common Shares upon completion of the maximum Offering, assuming no Common Shares are purchased by such persons pursuant to the Offering. See "*Principal Shareholders*" and "*Escrowed Securities*".

In addition to any other requirements of the Exchange, the Exchange expects management of the Corporation to meet a high management standard. The directors and officers of the Corporation believe that, on a collective basis, management possesses the appropriate experience, qualifications and history to be capable of identifying, investigating and acquiring a Significant Asset. The directors and officers of the Corporation are prepared to devote the time required to achieve the goal of the Corporation to complete a Qualifying Transaction.

Management of the Corporation

Set forth below is a description of the background of the directors and officers of the Corporation, including a description of each individual's principal occupation(s) within the past five years. None of the Corporation's directors or officers are employees or independent contractors of the Corporation and none of the Corporation's directors or officers have entered into a non-competition or non-disclosure agreement with the Corporation.

James Paterson, B. Comm, JD, age 42, of Kelowna, B.C.
Partner Pushor Mitchell LLP, Lawyers and Trade-Mark Agents
Director, Chairman & Chief Executive Officer, Decisive Dividend Corporation

Mr. Paterson is a Partner with Pushor Mitchell LLP where his practice includes a wide range of business law matters, real estate law and estate planning and where he has been involved in the management of such firm for the past ten years. He acts as counsel for over 300 Corporations and Societies and has been involved in a broad range of business law transactions including formations, mergers, acquisitions, restructuring, corporate finance transactions, franchising, technology/licensing agreements and securities compliance. His extensive real estate practice includes clients which are developers, purchasers, vendors and investors, for the full spectrum of real estate transactions consisting primarily of commercial property and development projects on freehold or leasehold land, in addition to typical leasing and residential transactions.

Mr. Paterson is currently a Director, United Way of the Central and South Okanagan / Similkameen. He is a past President of the Kelowna Chamber of Commerce, a Past President of the Kelowna Art Gallery, a Past President of the Kelowna Bar Association and a Past Director of the Central Okanagan Community Futures Development Corporation.

Mr. Paterson has a Bachelor of Commerce Degree from the University of Alberta and a Juris Doctor (law degree) from the University of Saskatchewan. He began practicing law in 1996, joined Pushor Mitchell LLP in 2000 and became a Partner in 2003.

Mr. Paterson will devote such time as required to effectively satisfy his duties as Chief Executive Officer, Chairman and Director of the Corporation.

David Redekop, B. Comm, CA, age 42, of West Kelowna, B.C.
Chief Financial Officer, Idevcor Media Inc.
Director & Chief Financial Officer, Decisive Dividend Corporation

Mr. Redekop is the CFO and a director of the Corporation. He has an extensive entrepreneurial background with over 15 years of experience with start-up companies including: (i) corporate and public company leadership and management; (ii) transaction structuring; (iii) business, technology and product development; and (iv) specific experience in the mineral exploration, transportation, and technology industries. He is a director and controller of Idevcor Media Inc., a digital media company, since 2002 and also currently serves as CFO and director of Irok2 Media Inc., an online music-gaming company.

Mr. Redekop was the Chief Financial Officer for Trigon Uranium Corp., a uranium exploration company listed company on the TSX-V, from February 2007 to July 2007. From January 2004 to August 2005 he was the Chief Financial Officer for Cirond Networks Inc., a public company listed on the OTCBB Exchange in the United States, which engaged in the business of wireless solutions and security for business enterprises. From 2001 to 2005, Mr. Redekop served as Chief Financial Officer and director for Hawkair Aviation Services Ltd., an airline operating Bombardier Dash8 aircraft out of Terrace, BC. In 2001, he was the Chief Financial Officer at Boltons Capital Corporation, a public company on the TSX-V, a position he took over after serving as controller for Workfire Technologies, an internet start-up venture that Mr. Redekop co-founded in 1998 and which was sold in 2000 to Packeteer, Inc., a public company listed on the NASDAQ. In 2000, Mr. Redekop was a director and financial adviser for Okanagan Beverage Corp., a private company that completed a reverse take-over transaction in December 2000 with Peak Brewing Group Inc., a public company then listed on the CDNX. In 1993, Mr. Redekop obtained a Bachelors Degree in Commerce from the University of Calgary and in 1996 he earned his Chartered Accountant designation with BDO Dunwoody in Calgary.

It is anticipated that Mr. Redekop will devote the majority of his time managing the Corporation and seeking a viable Qualifying Transaction.

G. Terence Edwards, B. Admin, FICB, age 55, of Kelowna, B.C.
Chief Operating Officer, Pushor Mitchell LLP, Lawyers and Trade-Mark Agents, Kelowna, B.C.
Director, Secretary & Chief Operating Officer, Decisive Dividend Corporation

Mr. Edwards is the Chief Operating Officer at Pushor Mitchell LLP where he is responsible for the strategic, financial and business operations of the law firm. Prior to joining Pushor Mitchell LLP in 2005, he spent over twenty years in the financial services industry with the Canadian Imperial Bank of Commerce. At CIBC he held a number of leadership positions and executive roles across the country including Vice President, Branch Banking for Southern Ontario where he was responsible for the personal and business banking operations of 145 branches with 1800 employees. Prior to that he was Vice President, Retail Banking for Surrey / Fraser Valley Market in British Columbia.

Mr. Edwards has completed the Harvard Business School General Manager Program in 2001, the Canadian Securities Course, is a Fellow of the Institute of Canadian Bankers and holds a Business Administration Degree from the University of Regina.

Mr. Edwards will devote such time as required to effectively satisfy his duties as Secretary, Chief Operating Officer and Director of the Corporation.

Michael Conway, B. Comm, ICD.D, FCA, age 55, of Kelowna, B.C.
Chief Executive & National President, Financial Executives International Canada, Toronto, Ontario
Director, Decisive Dividend Corporation

Mr. Conway is a seasoned financial executive that has held senior leadership roles with both multinationals and mid-sized companies.

He has been Chief Executive and National President of Financial Executives International Canada since 2007. In this capacity, he leads this national professional organization of senior financial executives that enhances value to its 1800 members by delivering educational, networking, research and advocacy initiatives.

Previous roles include Senior Vice President and Chief Financial Officer at Psion Teklogix from September 2000 to September 2004, Vice President Finance at Sprint Canada from 1999 to 2000, Vice President and Controller at BCE from 1997 to 1999, and Vice President and Chief Accountant at Royal Bank of Canada from 1985 to 1997.

He was honoured by his peers for his business and community contributions in 2012, when he was awarded the Fellow designation (FCA) by l'Ordre des comptables agréés du Québec. Michael holds a Management degree from McGill University, and he graduated from the Directors Education Program at the Rotman School of Management of the University of Toronto and became a Certified Director of the Institute of Corporate Directors in 2006.

Mr. Conway will devote such time as required to effectively satisfy his duties as a Director of the Corporation.

Timothy Pirie, age 46, of Kelowna, B.C.
President, Prospect Energy Services Ltd., Crossfield, Alberta
President, United Oilfield International Ltd., Crossfield, Alberta
President, Canadian Nitrogen Services Ltd., Crossfield, Alberta
Director & Promoter, Decisive Dividend Corporation

Mr. Pirie has over twenty five years oilfield experience. He was a founder and director of Dalen Drilling Services Ltd., a private Directional Drilling service company. Tim's role in the company was Vice President of Business Development & General Manager, responsible for overall running of the company. Dalen was acquired in 2003 by Weatherford International.

Tim's current roles include:

He founded Prospect Energy Services Ltd. in 2002 and has served as President and Director since its inception. It is a private Canadian company providing management services to United Oilfield International Ltd. and Canadian Nitrogen Services Ltd.

He founded United Oilfield International Ltd. in 2003 and has served as President and Director since its inception. It is a private Canadian solids control equipment and service provider with operations in Canada, United States and Peru.

He also founded Canadian Nitrogen Services Ltd. in 2005 and has served as President and Director since its inception. It is a private Canadian based nitrogen pumping service utilizing membrane technology with operations in Canada, United States and Saudi Arabia.

Mr. Pirie is also the Founder and Director of a privately held engineering / construction company currently working on exploration and production projects in the Middle East and a Founder of Petro Toro Inc., a Peruvian focused Oil & Gas Exploration Company. He is currently a Director at Aberdeen Hall Preparatory School, Kelowna, B.C.

Mr. Pirie will devote such time as required to effectively satisfy his duties as a Director of the Corporation.

Bruce Campbell, B.Comm, CAIA, CFA, FSCI, age 43, of Kelowna, B.C.
President, StoneCastle Investment Management Inc., Kelowna, B.C.
Director, Decisive Dividend Corporation

Mr. Campbell founded StoneCastle Investment Management Inc. in 2001 and has been President since its inception. He has a wealth of industry experience with over nineteen years of professional expertise. Prior to founding StoneCastle Investment Management, Mr. Campbell gained invaluable experience in the money management field working as a Discretionary Portfolio Manager for Raymond James Ltd from 1999 to 2008, as an Investment Advisor at TD Evergreen from 1997 to 1999 and as an Investment Advisor at RBC Dominion from 1993 to 1997.

Pursuant to a management agreement between StoneCastle Investment Management Inc. and Redwood Asset Management, he also manages the Redwood Equity Growth and Income Growth portfolios for Redwood Asset Management. In addition to the two mutual funds, he manages the StoneCastle Fund, a private fund for high net worth individuals, corporations and institutions.

Mr. Campbell has a Bachelor of Commerce degree from the University of Alberta and has earned multiple specialized designations in alternative investment management including Chartered Alternative Investment Analyst (CAIA) and Chartered Financial Analyst® (CFA®). He has served as President of the Okanagan CFA Society, is a Fellow of the Canadian Securities Institute (FCSI), and a Member of the Canadian CAIA Society.

Mr. Campbell will devote such time as required to effectively satisfy his duties as a Director of the Corporation.

Warren Matheos, B. Comm, age 37, of Calgary, AB
Western Regional Sales Manager, Sun-Rype Products Ltd., Calgary, Alberta
Director, Decisive Dividend Corporation

Mr. Matheos is the Western Regional Sales Manager at Sun-Rype Products Ltd. where he leads a team of Account Managers across Western Canada and is responsible for sales, client relations and profitability.

He has over fourteen years of marketing experience and a strong track record of business building in the food production and consumer goods industries. Prior to joining Sun-Rype Products Ltd. in 2010, his previous roles included Business Development Manager at ConAgra Foods, Key Account Manager at Reckitt Benckiser, and Account Manager at Kellogg Company.

He has a Bachelor of Commerce Degree from the University of Saskatchewan. He has been an active member in the Food Executives Club of Vancouver for fourteen years and the Calgary Food and Drug Executives for three years.

Mr. Matheos will devote such time as required to effectively satisfy his duties as a Director of the Corporation.

Scott Jenkins, B. Comm, CA, age 38, of Calgary, AB
President, DIRTT Environmental Solutions, Calgary, Alberta
Director, Decisive Dividend Corporation

Mr. Jenkins was appointed President of DIRTT Environmental Solutions Ltd. since January 2012. Based in Calgary, with manufacturing operations in Phoenix, Arizona and Savannah, Georgia and Kelowna, B.C. DIRTT is a private company that creates workspace interiors with agile architectural solutions. Revenues have more than doubled in the past four years reaching $115 million in 2011 while also recycling over 61 million pounds of manufacturing waste.

Prior to taking on the role of President Mr. Jenkins was Chief Financial Officer of DIRTT from December 2006 to January 2012 and prior to that he was Corporate Controller for four years and then Chief Financial Officer for two years of Pure Technologies. He was a Director of Aston Hills Investments, a subsidiary of Aston Hill Financial, from 2009 to 2012 and a past Director of the Progressive Alternatives Society of Calgary (PASC).

He has a Bachelor of Commerce Degree from the University of Alberta and is also a Chartered Accountant.

Mr. Jenkins will devote such time as required to effectively satisfy his duties as a Director of the Corporation.

Robert Louie, B. Admin, LLB, OOC, age 61, of Kelowna, BC
Chief, Westbank First Nation, Kelowna, B.C.
Director, Decisive Dividend Corporation

Mr. Louie was first elected Chief of Westbank First Nation Council from 1986 to 1996, was returned to office in 2002 and has served continuously as Chief to the present. After passing the bar in 1984, he entered the private practice of law until becoming involved in aboriginal governance. He was subsequently appointed as the Chairman of the First Nations Lands Advisory Board and was elected as a Task Group member of the First Nations Summit. His experience led to an invitation to become involved in B.C. treaty negotiations representing the Chiefs of British Columbia. He is also an Okanagan business owner with several successful enterprises over the past twenty-five years.

He is currently a Board Member and Chair of the Audit Committee for Peace Hills Trust and Chair of the First Nations Lands Advisory Board. He has previously been appointed to a number of boards and committees including: Chair, Peace Hills Trust (2006); Board of Governor member for UBC & UBCO (2006-2007); Board member of BC Small Business Roundtable; Director, National Aboriginal Economic Development Board (1996-1999); President and Director, First Nations Finance Authority (1995-1997); Director, All Nations Trust Company (1988-1991);

Member, B.C. Premier's Advisory Council of Aboriginal Affairs (1988-1990); Director, Kelowna Chamber of Commerce (1986-1987); and Founding Director, Kelowna Friendship Society (1971).

Mr. Louie obtained his Bachelor of Law Degree from the University of Victoria. He has also been recognized with a number of awards including: Recipient of AFOA - Xerox Leadership Award (National Category - 2013); Recipient of Queen Elizabeth II Diamond Jubilee Medal (2012); the Order of Canada (2006); the Okanagan College Distinguished Alumni Award; Recipient of the Commemorative Medal for the 125th Anniversary of Confederation; President's Award, Westbank Chamber of Commerce; and the B.C. Academic Scholarship Award.

Mr. Louie will devote such time as required to effectively satisfy his duties as a Director of the Corporation.

Board Committees

Pursuant to the provisions of the Business Corporations Act (British Columbia), the Corporation, upon becoming a public company, is required to have an audit committee consisting of at least three (3) directors. The general function of the audit committee is to review the overall audit plan and the Corporation's system of internal controls, to review the results of the external audit and to resolve any potential dispute with the Corporation's auditor. In addition, the audit committee must review and report to the directors of the Corporation on the financial statements of the Corporation and the auditor's report before they are published. The Corporation's audit committee is currently comprised of Michael Conway, Timothy Pirie and Bruce Campbell.

Other Reporting Issuer Experience

The following table sets out the directors, officers and promoters of the Corporation that are, or have been, directors, officers or promoters of other issuers that are or were reporting issuers in any Canadian jurisdiction, or subsidiaries of such reporting issuers, including director, officer and promoter positions held with such issuers within the last five years:

Name	Name of Reporting Issuer	Name of Exchange or Market (if applicable)	Position	From	To
Michael Conway	Cygnal Technologies Corp.	formerly listed on Toronto Stock Exchange (delisted upon completion of a plan of arrangement)	Director	2004	2008
	Call-Net Enterprises Inc.	Call-Net Enterprises Inc., (formerly listed on the Toronto Stock Exchange until its acquisition by Rogers Communications Inc. in 2005)	Vice President	1999	2000
	BCE Inc.	currently listed on the Toronto Stock Exchange and New York Stock Exchange	Vice President & Controller	1997	1999
	Royal Bank of Canada	currently listed on the Toronto Stock Exchange and New York Stock Exchange	Vice President & Chief Accountant	1985	1997

G. Terence Edwards		CIBC		currently listed on the Toronto Stock Exchange and New York Stock Exchange		Vice President		1999		2003
Scott Jenkins		Pure Technologies Ltd.		currently listed on the Toronto Stock Exchange		Controller Chief Financial Officer		2000 2004		2004 2006
David Redekop		Trigon Uranium Corp. Boltons Capital Corporation		currently listed on the TSX Venture Exchange under the name IC Potash Corp. currently listed on the TSX Venture Exchange under the name Valterra Resource Corporation		Chief Financial Officer Chief Financial Officer		2007 2000		2007 2001

Corporate Cease Trade Orders or Bankruptcies

No director, officer, insider, control person or promoter of the Corporation or a shareholder holding a sufficient number of securities to affect materially the control of the Corporation is, or during the ten years preceding the date of this prospectus has been, a director, officer, promoter, insider or control person of any company that, while the person was acting in that capacity:

(a) was the subject of a cease trade order, an order similar to a cease trade order, or an order that denied the relevant company access to any exemption under securities legislation, for a period of more than 30 consecutive days; or

(b) became bankrupt, or made a proposal under any legislation relating to bankruptcy or insolvency or was subject to or instituted any proceedings, arrangement, or compromise with creditors, or had a receiver, receiver manager, or trustee appointed to hold its assets, except as follows:

Michael Conway, a director of the Corporation, was a director of Cygnal Technologies Corporation (TSX: CYN) ("Cygnal") which on November 14, 2007 was granted creditor protection by the Ontario Superior Court of Justice under the Companies' Creditors Arrangement Act. After subsequent extensions, meetings of the creditors and amendments to Cygnal's share structure, Cygnal completed a plan or arrangement (the "Plan") with its subsidiaries whereby all affected creditors had their claims settled by way of a distribution under the Plan. Subsequent to completion of the Plan, Cygnal's shares were de-listed from the Toronto Stock Exchange and Cygnal ceased to be a reporting issuer.

Penalties or Sanctions

None of the directors, officers, insiders or promoters of the Corporation, or a shareholder of the Corporation holding a sufficient number of securities of the Corporation to affect materially the control of the Corporation (or any of their personal holding companies) has been subject to:

(a) any penalties or sanctions imposed by a court relating to securities legislation or by a securities regulatory authority or has entered into a settlement agreement with a securities regulatory authority; or

(b) any other penalties or sanctions imposed by a court or regulatory body which would likely be considered important to a reasonable investor making an investment decision.

Personal Bankruptcies

No director, officer, Insider or Promoter of the Corporation, or a shareholder of the Corporation holding a sufficient number of securities of the Corporation to affect materially the control of the Corporation, or a personal holding company of any such persons has, within the 10 years before the date of this prospectus, as applicable, become bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency, or has been subject to or has instituted any proceedings, arrangement or compromise with creditors, or had a receiver, receiver manager or trustee appointed to hold such person's assets.

Indebtedness of Directors and Officers

None of the directors or officers of the Corporation or any of their respective Associates or Affiliates has been indebted to the Corporation since the date of the Corporation's incorporation.

Conflicts of Interest

There are potential conflicts of interest to which the directors, officers, insiders and promoters of the Corporation will be subject in connection with the operations of the Corporation. Some of the directors, officers, insiders and promoters are engaged in and will continue to be engaged in corporations or businesses which may be in competition with the search by the Corporation for businesses or assets in order to close a Qualifying Transaction. Accordingly, situations may arise where the directors, officers, insiders and promoters will be in direct competition with the Corporation. The directors and officers of the Corporation are required by law to act in the best interests of the Corporation. They have the same obligations to the other companies in respect of which they act as directors and officers. Discharge by the directors and officers of their obligations to the Corporation may result in a breach of their obligations to the other companies, and in certain circumstances this could expose the Corporation to liability to those companies. Similarly, discharge by the directors and officers of their obligations to the other companies may result in a breach of their obligations to act in the best interests of the Corporation. Such conflicting legal obligations may expose the Corporation to liability to others and impair its ability to achieve its business objectives. None of the directors or officers of the Corporation have entered into non-competition or non-disclosure agreements with the Corporation. Conflicts, if any, will be subject to the procedures and remedies as provided under the Business Corporations Act (BC), the Exchange, and applicable securities laws, regulations and policies. Certain of the directors, officers, insiders, promoters and members of the Corporation's advisory board may provide professional legal services to the Corporation through Pushor Mitchell LLP.

EXECUTIVE COMPENSATION

Remuneration

Except as set out below or otherwise disclosed in this prospectus, prior to Completion of a Qualifying Transaction, no payment of any kind has been made, or will be made, directly to indirectly, by the Corporation to a Non Arm's Length Party to the Corporation or a Non Arm's Length Party to the Qualifying Transaction, or to any person engaged in investor relations activities in respect of the securities of the Corporation or any Resulting Issuer by any means, including:

(a) remuneration, which includes but is not limited to:

(i) salaries;

(ii) consulting fees;

(iii) management contract fees or directors' fees;

(iv) finders' fees;

(v) loans, advances, bonuses; and

(b) deposits and similar payments.

However, the Corporation may reimburse Non Arm's Length Parties for the Corporation's reasonable allocation of rent, secretarial services and other general administrative expenses, at fair market value ("Permitted Reimbursements") , which reimbursements, since incorporation, have totaled the aggregate sum of $ 1,050. No reimbursement may be made for any payment made to lease or buy a vehicle.

The directors and officers of the Corporation have been granted stock options. See "Plan of Distribution" and "Options to Purchase Securities".

Following Completion of the Qualifying Transaction, it is anticipated that the Corporation shall pay compensation to its directors, officers and technical consultants. However, no payment other than the Permitted Reimbursements, will be made by the Corporation or by any party on behalf of the Corporation, after Completion of the Qualifying Transaction, if the payment relates to services rendered or obligations incurred or in connection with the Qualifying Transaction.

DILUTION

Purchasers of Common Shares under this prospectus will suffer an immediate dilution of 18.55% or $0.1855 per Common Share on the basis of there being 1,590,000 Common Shares of the Corporation issued and outstanding following completion of this Offering and an immediate dilution of 14.11% or $0.1411 per Common Share on the basis of there being 2,090,000 Common Shares of the Corporation issued and outstanding following completion of this Offering. Dilution has been computed on the basis of total gross proceeds to be raised by this prospectus and from sales of securities prior to filing this prospectus, without deduction of commissions or related expenses incurred by the Corporation and excluding Common Shares issuable and gross proceeds receivable upon exercise of the Agent's option or the Stock Options.

Table of Dilution

Item	Total Minimum Offering	Total Maximum Offering
Gross proceeds of prior issuances of Common Shares	$295,000	$295,000
Gross proceeds of Offering	$1,000,000	$1,500,000
Total gross proceeds after this Offering	$1,295,000	$1,795,000
Offering price per Common Shares	$1.00	$1.00
Proceeds per Common Share after this Offering	$0.8145	$0.8589
Dilution per Common Share to subscriber	$0.1855	$0.1411
Percentage of dilution in relation to Offering price	18.55%	14.11%

RISK FACTORS

Investment in the Common Shares offered by this prospectus is highly speculative due to the nature of the Corporation's business and its present stage of development. There are a number of risks inherent in making an investment in the Common Shares. The following list outlines the material risk factors that should be considered by persons considering purchasing Common Shares. This list is not intended to be exhaustive of all possible risk factors:

(a) the Corporation was only recently incorporated, has not commenced commercial operations and has no assets other than cash. It has no history of earnings, and shall not generate earnings or pay dividends until at least after Completion of the Qualifying Transaction. (See "Corporate Structure" and "Business of the Corporation");

(b) investment in the Common Shares offered by the prospectus is highly speculative given the proposed nature of the Corporation's business and its present stage of development;

(c) the directors and officers of the Corporation will only devote a portion of their time to the business and affairs of the Corporation and some of them are or will be engaged in other projects or businesses such that conflicts of interest may arise from time to time. (See "Directors, Officers and Promoters");

(d) assuming completion of the Offering, an investor will suffer an immediate dilution to its investment of 18.55 % or $0.1855 per Common Share assuming the minimum amount of the Offering or 14.11% or $0.1411 per Common Share, assuming the maximum amount of the Offering. (See "Dilution");

(e) there is no market through which the Common Shares may be sold and purchasers may not be able to resell the Common Shares purchased under this prospectus. This could effect the pricing of the Common Shares in the secondary market, the transparency and availability of trading prices, the liquidity of the Common Shares and the extent of the Corporation's regulation;

(f) there can be no assurance that an active and liquid market for the Corporation's Common Shares will develop and an investor may find it difficult to resell its Common Shares;

(g) until Completion of a Qualifying Transaction, the Corporation is not permitted to carry on any business other than the identification and evaluation of potential Qualifying Transactions. (See "Business of the Corporation");

(h) the Corporation has only limited funds with which to identify and evaluate potential Qualifying Transactions and there can be no assurance that the Corporation will be able to identify a suitable Qualifying Transaction. (See "Business of the Corporation");

(i) even if a proposed Qualifying Transaction is identified, there can be no assurance that the Corporation will be able to successfully complete the transaction. (See "Business of the Corporation");

(j) completion of a Qualifying Transaction is subject to a number of conditions including acceptance by the Exchange and in the case of a Non Arm's Length Qualifying Transaction, Majority of the Minority Approval. (See "Business of the Corporation");

(k) unless the shareholder has the right to dissent and be paid fair value in accordance with applicable corporate or other law, a shareholder who votes against a proposed Non Arm's Length Qualifying Transaction for which Majority of the Minority Approval by shareholders has been given, will have no rights of dissent and no entitlement to payment by the Corporation of fair value for the Common Shares;

(l) upon public announcement of a proposed Qualifying Transaction, trading in the Common Shares of the Corporation will be halted and will remain halted for an indefinite period of time, typically until a Sponsor has been retained and certain preliminary reviews have been conducted. The Common Shares of the Corporation will be reinstated to trading before the Exchange has reviewed the transaction and before the Sponsor has completed its full review. Reinstatement to trading provides no assurance with respect to the merits of the transaction or the likelihood of the Corporation completing the proposed Qualifying Transaction. (See "Business of the Corporation");

(m) trading in the Common Shares of the Corporation may be halted at other times for other reasons, including for failure by the Corporation to submit documents to the Exchange in the time periods required;

(n) the Exchange will generally suspend trading in the Corporation's Common Shares or delist the Corporation in the event that the Exchange has not issued a Final Exchange Bulletin within 24 months from the date of listing;

(o) neither the Exchange nor any securities regulatory authority passes upon the merits of the proposed Qualifying Transaction;

(p) in the event that management of the Corporation resides outside of Canada or the Corporation identifies a foreign business as a proposed Qualifying Transaction, investors may find it difficult or impossible to effect service or notice to commence legal proceedings upon any management resident outside of Canada or upon the foreign business and may find it difficult or impossible to enforce against such persons, judgments obtained in Canadian courts;

(q) the Qualifying Transaction may be financed in all or part by the issuance of additional securities by the Corporation and this may result in further dilution to the investor, which dilution may be significant and which may also result in a change of control of the Corporation; and

(r) subject to prior Exchange acceptance, the Corporation may be permitted to loan or advance up to an aggregate of $250,000 of its proceeds to a target business without requiring shareholder approval and there can be no assurance that the Corporation will be able to recover that loan. (See "Use of Proceeds").

As a result of these factors, this Offering is only suitable to investors who are willing to rely solely on management of the Corporation and who can afford to lose their entire investment. Those investors who are not prepared to do so should not invest in the Common Shares.

LEGAL PROCEEDINGS

The Corporation is not a party to any legal proceedings, nor to the best of its knowledge are any legal proceedings threatened or pending.

RELATIONSHIP BETWEEN THE CORPORATION AND THE AGENT

The Corporation is not a "related issuer" or a "connected issuer" of the Agent for the purposes of National Instrument 33-105 *Underwriting Conflicts.* The Agent has advised the Corporation that, to the best of its knowledge and belief, no directors, officers, employees or contractors or any Associates of Affiliates of the foregoing, have subscribed for Common Shares of the Corporation.

RELATIONSHIP BETWEEN THE CORPORATION AND PROFESSIONAL PERSONS

The responsible solicitor for the Corporation is Pushor Mitchell LLP. Two directors of the Corporation, namely James Paterson and G. Terence Edwards, who hold in the aggregate 120,000 Common Shares of the Corporation, have a direct relationship with Pushor Mitchell LLP. Mr. Paterson is a partner of Pushor Mitchell LLP and Mr. Edwards is an employee of that firm. In addition, E. Blair Forrest, the Corporation's legal counsel, who is also a partner of Pushor Mitchell LLP, holds 60,000 Common Shares of the Corporation. Pushor Mitchell LLP does not, directly or indirectly, hold any Common Shares of the Corporation. The responsible solicitor for the Agent is Davis LLP. Other than as described herein, as at the date hereof, neither Pushor Mitchell LLP and/or Davis LLP, nor any director, officer or employee of the aforementioned persons, is or is expected to be elected, appointed or employed as a director, senior officer or employee of the Corporation or of an Associate or Affiliate of the Corporation, or a promoter of the Corporation or of an Associate or Affiliate of the Corporation. Additionally, the partners and associates of Davis LLP may subscribe for additional Common Shares pursuant to the Offering.

DIVIDEND POLICY

To date, the Corporation has not paid any dividends on its outstanding Common Shares. The future payment of dividends will be dependent upon the financial requirements of the Corporation to fund further growth, financial condition of the Corporation and other factors which the board of directors of the Corporation may consider in the circumstances. It is not contemplated that any dividends will be paid in the immediate or foreseeable future.

PROMOTER

Timothy Pirie may be considered to be the promoter of the Corporation in that he has taken the initiative to found and organize the Corporation. As at the date of this prospectus, Mr. Pirie holds 60,000 (10.17%) Common Shares and has been granted options to acquire an additional 5,900 Common Shares, at a price of $1.00, upon completion of a Qualifying Transaction (representing 3.82% of the minimum offering on a diluted basis). See "Directors, Officers and Promoters", "Prior Sales", "Principal Shareholders" and "Options to Purchase Securities".

AUDITORS, TRANSFER AGENT AND REGISTRAR

The auditor of the Corporation is Grant Thornton LLP of Suite 1600, 333 Seymour Street, Vancouver, BC V6B 0A4.

The registrar and transfer agent for the Common Shares of the Corporation is Olympia Trust Company of 1003, 750 West Pender Street, Vancouver, British Columbia, V6C 2T8.

MATERIAL CONTRACTS

The Corporation has not entered into any contracts material to investors in the Common Shares since its incorporation, other than the following:

1. Engagement Letter dated December 7, 2012 between the Corporation and the Agent. See "Plan of Distribution".

2. Stock Option Plan of the Corporation dated December 18, 2012;

3. Escrow Agreement dated April 5, 2013 among the Corporation, Olympia Trust Company and certain shareholders of the Corporation. See "Escrowed Securities";

4. Registrar and Transfer Agent Agreement dated February 21. 2013 between the Corporation and Olympia Trust Company. See "Auditor, Transfer Agent and Registrar";

Copies of these agreements will be available for inspection at the offices of Pushor Mitchell LLP of Suite 301 - 1665 Ellis Street, Kelowna, BC V1Y 2B3 at any time during ordinary business hours while the securities offered by this prospectus are in the course of distribution and for a period of 30 days thereafter.

OTHER MATERIAL FACTS

To management's knowledge, there are no other material facts about the Common Shares being distributed that are not otherwise disclosed in this prospectus, or are necessary in order for the prospectus to contain full, true and plain disclosure of all material facts relating to the Common Shares being distributed.

INTERESTS OF MANAGEMENT AND OTHERS IN MATERIAL TRANSACTIONS

The directors and officers have all acquired Common Shares. In addition, they will be granted options to purchase Common Shares at the Closing of the Offering. Except as disclosed elsewhere herein, none of the directors, officers or principal shareholders of the Corporation, and no Associate or Affiliate of any of them, has or has had any material interest in any transaction that materially affects the Corporation. See *"Options to Purchase Securities", "Escrowed Securities"* and *"Principal Shareholders*".

PURCHASERS' STATUTORY RIGHTS OF WITHDRAWAL AND RESCISSION

Securities legislation in certain of the provinces of Canada provides purchasers with the right to withdraw from an agreement to purchase securities. This right may be exercised within two business days after receipt or deemed receipt of a prospectus and any amendment. In several of the provinces, the securities legislation further provides a purchaser with remedies for rescission or, in some jurisdictions, revisions of the price or damages if the prospectus and any amendment contains a misrepresentation or is not delivered to the purchaser, provided that the remedies for rescission, revisions of the price or damages are exercised by the purchaser within the time limit prescribed by the securities legislation of the purchaser's province. The purchaser should refer to any applicable provisions of the securities legislation of the purchaser's province for the particulars of these rights or consult with a legal adviser.

ELIGIBILITY FOR INVESTMENT

In the opinion of Pushor Mitchell LLP provided that the Common Shares are listed at all relevant times on a "designated stock exchange" within the meaning of the *Income Tax Act* (Canada) (the "**Tax Act**") (which currently includes the Exchange), as of the date of issuance of the Common Shares, a Common Share will be a "qualified investment" under the Tax Act, for trusts governed by registered retirement savings plans ("**RRSPs**"), registered education savings plans, registered retirement income funds ("**RRIFs**"), deferred profit sharing plans, registered disability savings plans and tax-free savings accounts ("**TFSAs**") (each a "**Deferred Plan**").

Notwithstanding that the Common Shares may be qualified investments for a RRSP, a RRIF or a TFSA, the annuitant or holder ("**annuitant**"**)** of the RRSP, RRIF or TFSA, as the case may be, will be subject to adverse tax consequences on Common Shares held in the RRSP, RRIF or TFSA if such Common Shares are "prohibited investments" for the purposes of the Tax Act. The Common Shares will generally be "prohibited investments" if the annuitant (i) does not deal at arm's length with the Corporation for the purposes of the Tax Act, (ii) has a "significant interest" (within the meaning of the Tax Act) in the Corporation, or (iii) has a "significant interest" (within the meaning of the Tax Act) in a corporation, partnership or trust with which the Corporation does not deal at arm's length for the purposes of the Tax Act. Proposed amendments to the Tax Act released on December 21, 2012 propose to delete the condition in (iii) above. **Prospective subscribers who intend to hold Common Shares in their RRSPs, RRIFs or TFSAs should consult their own tax advisers with respect to their individual circumstances.**

AUDITOR'S CONSENT

AUDITED FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2012

WITH STUB PERIOD FINANCIALS FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2013

Financial Statements of

DECISIVE DIVIDEND CORPORATION

(A Capital Pool Company)

For the periods from October 2, 2012 (date of incorporation) to December 31, 2012 and for the three months ended March 31, 2013

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Independent auditor's report

Grant Thornton LLP
Suite 320
8700 200th Street
Langley, BC
V2Y 0G4

T (604) 455-2600
F (604) 455-2609
www.GrantThornton.ca

To the Board of Directors of Decisive Dividend Corporation:

We have audited the accompanying financial statements of Decisive Dividend Corporation, which comprise the statements of financial position as at March 31, 2013 and December 31, 2012, and the statements of loss and comprehensive loss, statements of changes in equity and statements of cash flows for the three months ended March 31, 2013 and from incorporation on October 2, 2012 to December 31, 2012, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Decisive Dividend Corporation as at March 31, 2013 and December 31, 2012, and its financial performance and its cash flows for the three months ended March 31, 2013 and from incorporation on October 2, 2012 to December 31, 2012 in accordance with International Financial Reporting Standards.

Vancouver, Canada

•, 2013 Chartered accountants

Decisive Dividend Corporation
Statements of financial position

	March 31 2013	December 31 2012
Assets		
Current		
Cash and cash equivalents	**$ 261,869**	$ 270,405
HST receivable	**4,118**	1,157
Prepaids	**7,500**	7,500
Deferred finance charges	**12,750**	-
	$ 286,237	$ 279,062
Liabilities		
Current		
Accounts payable and accrued liabilities	**$ 20,591**	$ 5,000
Equity		
Share capital (Note 5)		
Common shares	**288,750**	288,750
Deficit	**(23,104)**	(14,688)
	265,646	274,062
	$ 286,237	$ 279,062

On behalf of the board

"G. Terence Edwards" Director *"James A. Paterson"* Director

See accompanying notes to the consolidated financial statements.

Decisive Dividend Corporation
Statements of loss and comprehensive loss

	Three months ended March 31 2013	October 2, 2012 to December 31 2012
Expenses		
Professional Fees	**$ 5,885**	$ 10,433
Transfer agent and filing fees	**2,500**	-
Travel	**-**	3,644
Office	**31**	611
Net loss and comprehensive loss	**$ 8,416**	$ 14,688
Loss per common share - basic and diluted	**0.01**	0.09
Weighted average number of common shares outstanding	**590,000**	163,889

See accompanying notes to the consolidated financial statements.

Decisive Dividend Corporation
Statements of changes in equity
For the period ended March 31, 2013

	Capital Stock		Deficit	Total equity
	Number	Amount		
Balance as at, October 2, 2012	-	$ -	$ -	$ -
Shares issued for cash, net of issuance costs (Note 5)	590,000	288,750	-	288,750
Net loss and comprehensive loss for the period	-	-	(14,688)	(14,688)
Balance as at, December 31, 2012	590,000	288,750	(14,688)	274,062
Net loss and comprehensive loss for the period	-	-	(8,416)	(8,416)
Balance as at, March 31, 2013	**590,000**	**$ 288,750**	**$ (23,104)**	**$ 265,646**

See accompanying notes to the consolidated financial statements.

Decisive Dividend Corporation
Statements of cash flows

	Three months ended March 31 2013	October 2, 2012 to December 31 2012
Cash provided by (used in)		
Operating activities		
Net loss	**$ (8,416)**	$ (14,688)
Change in non-cash operating working capital		
HST receivable	**(2,961)**	(1,157)
Prepaids	**-**	(7,500)
Accounts payable and accrued liabilities	**15,591**	5,000
	4,214	(18,345)
Financing activities		
Issuance of common shares, net of issuance costs	**-**	288,750
Deferred finance costs	**(12,750)**	-
	(12,750)	288,750
(Decrease) Increase in cash	**(8,536)**	270,405
Cash, beginning of period	**270,405**	-
Cash, end of period	**$ 261,869**	$ 270,405

See accompanying notes to the consolidated financial statements.

1. Nature and operations:

Decisive Dividend Corporation (the "Company") was incorporated under the British Columbia Business Corporations Act on October 2, 2012. The Company was formed for the primary purpose of completing an Initial Public Offering ("IPO") on the TSX Venture Exchange ("Exchange") as a Capital Pool Company ("CPC") as defined in Policy 2.4 of the Exchange. As a CPC, the Company's principal business would be to identify, evaluate and acquire assets, properties or businesses which would constitute a qualifying transaction in accordance with Policy 2.4 of the Exchange ("Qualifying Transaction").

A CPC has 24 months from when the shares are listed on the Exchange to complete a Qualifying Transaction. Such a transaction will be subject to shareholder and regulatory approval. Until completion of the Qualifying Transaction, the Company will not carry on any business other than the identification and evaluation of businesses or assets with a view to completing a potential Qualifying Transaction.

The financial statements of the Company for the period from January 1, 2013 to March 31, 2013 were authorized for issue in accordance with a resolution of the Board of Directors on _____, 2013. When a Qualifying Transaction is identified, additional funding may be required. The ability of the Company to fund its potential future operations and commitments is dependent upon the ability of the Company to obtain such additional financing. There is no assurance that the Company will identify a business or asset that warrants acquisition or participation within the time limitations permissible under the policies of the Exchange, at which time the Exchange may suspend or de-list the Company's shares from trading.

2. Basis of preparation:

a) Statement of compliance

These financial statements have been prepared in accordance with International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB").

b) Basis of presentation

The financial statements have been prepared on an accrual basis and are based on the historical cost basis except for selected financial instruments, which have been measured at fair value as set out in the relevant accounting policies.

The financial statements are presented in Canadian dollars, which is the Company's functional currency.

2. Basis of preparation (continued):

The preparation of these financial statements requires management to make certain critical accounting estimates, which is discussed in Note 3. It also requires management to exercise judgment in applying the Company's accounting policies.

3. Significant accounting policies:

a) Significant accounting judgments and estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the application of accounting policies and 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 revenue and expenses during the period. Actual results could differ from those estimates.

In making estimates, management relies on external information and observable conditions where possible, supplemented by internal analysis as required. There are no known trends, commitments, events or uncertainties that management believes will materially affect the methodology or assumptions utilized in making those estimates and judgments in these financial statements.

b) Cash and cash equivalents:

Cash and cash equivalents include cash on hand, unrestricted cash and other short-term highly liquid investments with original maturities of three months or less that is readily convertible to known amounts of cash and subject to an insignificant risk of change in value.

c) Deferred finance charges:

Costs directly identifiable with the raising of capital will be charged against the related capital stock. Costs related to shares not yet issued are recorded as deferred financing costs. These costs will be deferred until the issuance of the shares to which the costs relate, at which time the costs will be charged against the related capital stock or charged to operations if the shares are not issued.

d) Share capital

The Company records proceeds from share issuances net of issue costs and any tax effects in shareholders' equity. Common shares held by the Company are classified as treasury stock and recorded as a reduction to shareholders' equity.

3. Significant accounting policies (continued):

e) Loss per share

Basic loss or earnings per common share is computed by dividing the net income or loss applicable to common shares of the Company by the weighted average number of common shares issued and outstanding for the relevant period.

Diluted loss or earnings per common share is computed by dividing the net income or loss applicable to common shares by the sum of the weighted average number of common shares issued and outstanding and all additional common shares that would have been outstanding, if potentially dilutive instruments were converted.

f) Share-based payments

The Company has a share-based compensation plan, under which the consideration paid for services provided by employees and non-employees consist of equity instruments in the form of options to purchase common shares.

The fair value of stock options granted to employees is measured on the grant date. Stock options granted to non-employees are measured on the date that the goods or services are received.

The fair value of the employee and non-employee services received in exchange for granting options is recognized as an expense. For employee options, the total amount to be expensed is determined by reference to the fair value of the options granted, as determined by an option pricing model, and the vesting periods. For non-employee options, the total amount to be expensed is determined by the fair value of the goods or services received, or the fair value of the options granted if the fair value of the goods or services received cannot be reliably determined. The total expense is recognized over the vesting period, which is the period over which all of the specified vesting conditions are satisfied.

g) Income taxes

Provision for income taxes consists of current and deferred tax expense. Income tax expense is recognized in the statement of income (loss) except to the extent that it relates to items recognized either in other comprehensive income or loss or directly in equity, in which case it is recognized in other comprehensive income or loss or in equity, respectively. Current tax expense is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at period end, adjusted for amendments to tax payable with regards to previous years.

3. Significant accounting policies (continued):

g) Income taxes (continued)

Deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred tax is not recognized for temporary differences associated with the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable income or loss and temporary differences relating to investments in subsidiaries to the extent that it is probable that they will not reverse in the foreseeable future. Deferred tax is measured at the tax rates that are expected to be applied to temporary differences when they reverse based on the laws that have been enacted or substantively enacted at the reporting date.

A deferred tax asset is recognized to the extent that it is probable that future taxable profits will be available against which the temporary difference can be utilized. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realized.

h) Financial instruments

Financial assets

Financial assets are classified into one of the following categories based on the purpose for which the asset was acquired. Management determines the classification of its financial assets and liabilities at initial recognition. All transactions related to financial instruments are recorded on a trade date basis. The Company's accounting policy for each category is as follows:

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are initially recognized at fair value plus transaction costs that are directly attributable to their acquisition or issue and subsequently carried at amortized cost, using the effective interest rate method, less any impairment losses. Amortized cost is calculated taking into account any discount or premium on acquisition and includes fees that are an integral part of the effective interest rate and transaction costs. Gains and losses are recognized in the profit or loss when the loans and receivables are derecognized or impaired as well as through the amortization process. The Company's loans and receivables consist of cash and cash equivalents.

3. Significant accounting policies (continued):

Financial assets at fair value through profit or loss

An instrument is classified at fair value through profit or loss if it is held for trading or is designated as such upon initial recognition. Financial instruments are designated at fair value through profit or loss if the Company manages such investments and makes purchases and sale decisions based on their fair value in accordance with the Company's risk management or investment strategy. Upon initial recognition, attributable transaction costs are recognized in profit or loss when incurred. Financial instruments at fair value through profit or loss are measured at fair value, and changes therein are recognized in profit or loss. The Company does not have any financial instruments classified as fair value through profit or loss.

Held-to-maturity investments

Held to maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturity other than loans and receivables. Investments are classified as held to maturity if the company has the intention and ability to hold them until maturity.

Held-to-maturity investments are initially measured at fair value, including transaction costs and subsequently at amortized cost using the effective interest method. Any changes in the carrying amount of the investment are recognized in profit or loss. The Company does not have any held-to-maturity investments.

Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either designated in this category or not classified in any of the other categories and are initially measured at cost. They are included in non-current assets unless the investment matures or management intends to dispose of it within 12 months of the end of the reporting period. Subsequent to initial recognition, available-for-sale financial assets are measured at fair value and changes therein, other than impairment losses and foreign currency differences on available-for-sale equity instruments, are recognized in other comprehensive income or loss. When an instrument is derecognized, the cumulative gain or loss in other comprehensive income or loss is transferred to profit or loss. The Company does not have any available-for-sale financial assets.

3. Significant accounting policies (continued):

Financial liabilities

Financial liabilities other than derivative liabilities are recognized initially at fair value and are subsequently stated at amortized cost using the effective interest method. These liabilities include accounts payable and accrued liabilities, and loans payable. Transaction costs on financial assets and liabilities other than those classified as fair value through profit and loss are treated as part of the carrying value of the asset or liability. Transaction costs for liabilities at fair value through profit and loss are expensed as incurred.

4. Recent accounting pronouncements

The Company has reviewed new and revised accounting pronouncements that have been issued but are not yet effective. The Company has not yet early adopted any of these standards and is currently evaluating the impact, if any, that these standards might have on its financial statements.

a) Accounting standards issued and effective April 1, 2013

IFRS 10, *Consolidated Financial Statements,* establishes principles for the presentation and preparation of consolidated financial statements when an entity controls one or more other entities. This standard:

- Requires a parent entity (an entity that controls one or more other entities) to present consolidated financial statements
- Defines the principle of control, and establishes control as the basis for consolidation;
- Sets out how to apply the principle of control to identify whether an investor controls an investee and therefore must consolidate the investee; and
- Sets out the accounting requirements for the preparation of consolidated financial statements

IFRS 10 supersedes IAS 27 and SIC-12, *Consolidation – Special Purpose Entities*.

IFRS 11, *Joint Arrangements,* establishes the core principle that a party to a joint arrangement determines the type of joint arrangement in which it is involved by assessing its rights and obligations and accounts for those rights and obligations in accordance with that type of joint arrangement.

4. Recent accounting pronouncements (continued)

IFRS 12, *Disclosure of Interests with Other Entities,* requires the disclosure of information that enables users of consolidated financial statements to evaluate the nature of, and risks associated with, its interests in other entities and the effects of those interests on its financial position, financial performance and cash flows.

IFRS 13, *Fair Value Measurement,* defines fair value, sets out in a single IFRS a framework for measuring fair value and requires disclosures about fair value measurements. IFRS 13 applies when another IFRS requires or permits fair value measurements or disclosures about fair value measurements (and measurements, such as fair value less costs to sell, based on fair value or disclosures about those measurements), except for the following:

- Share-based payment transactions within the scope of IFRS 2, *Share-based Payment*;
- Leasing transactions within the scope of IAS 17, *Leases*;
- Measurements that have some similarities to fair value but that are not fair value, such as net realizable value in IAS 2, *Inventories*, or value in use in IAS 36, *Impairment of Assets*.

a) Accounting standards issued and effective April 1, 2015

IFRS 9, *Financial Instruments,* replaces the current standard IAS 39, *Financial Instruments: Recognition and Measurement*, replacing the current classification and measurement criteria for financial assets and liabilities with only two classification categories: amortized cost and fair value.

5. Share capital	**Shares**		**Amount**
Authorized			
Unlimited number of common shares			
Issued:			
Common shares issued for cash	**590,000**	**$**	**295,000**
Share issuance costs	**-**		**(6,250)**
As at March 31, 2013 and December 31, 2012	**590,000**	**$**	**288,750**

5. Share capital (continued):

On December 6, 2012, the Company issued 590,000 common shares for cash of $295,000. These shares are held in escrow and will be released in future periods in accordance with the Escrow Agreement to be entered into between the Company and the shareholders.

The directors and officers of the Company beneficially own, directly or indirectly, or have control or direction over 410,000 or approximately 70% of the common shares issued and outstanding at March 31, 2013.

The Company has a stock option plan, which allows the Company to issue options to the directors, officers and consultants of the Company to purchase common shares of the Company at a stipulated price. The option grants will not exceed 10% of the issued and outstanding common shares of the Company. The Company measures these amounts at fair value at the grant date and compensation expense is recognized over the vesting period.

On December 18, 2012, the Company granted stock options to directors and officers of the Company to purchase 41,300 common shares at $1.00 per share. These options vest upon the listing of the Company's shares on the Exchange and are exercisable for five years after listing but not before the Company has completed its Qualifying Transaction.

On December 7, 2012, the Company entered into an engagement letter for the public offering of a minimum of 1,000,000 and a maximum of 1,500,000 of its shares priced at $1.00 per share for a minimum of $1,000,000 and a maximum of $1,500,000 ("the Offering"). The agent was to commence the due diligence and processing the Offering upon the receipt of $13,750, representing $6,250 for the non-refundable portion of the corporate finance fee and a $7,500 retainer against the legal fees, reasonable out-of-pocket expenses and disbursements. These amounts have been paid by the Company. In addition, as part of the consideration, the Company has agreed to pay the agent 8% of the gross proceeds received from the Offering and to grant options to purchase from 40,000 to a maximum of 120,000 shares at an exercise price of $1.00 per share. These options are exercisable within 24 months of the date the shares are listed on the Exchange.

5. Share Capital (continued)

There is currently no certainty of when the Offering and / or the Qualifying Transaction will be achieved and therefore, that the directors', officers' and agent's options will be issued. As a result, no expense has been recognized in these financial statements in connection with the fair value of the services to be provided to the Company in exchange for the aforementioned options.

6. Related parties transactions

As disclosed in Note 5, on December 18, 2012, the Company granted stock options to directors and officers of the Company to purchase 41,300 common shares at $1.00 per share. The options may not be exercised until the Company has completed its Qualifying Transaction. The Company does not have certainty of when or if the Qualifying Transaction will be achieved and as such management does not consider the exercise of the options to be probable. As such, no expense has been recognized in these financial statements on these options.

During the three month period ended March 31, 2013 the Company incurred share issuance costs of $12,750 with a law firm associated with two directors of the Company. This amount was incurred in the normal course of operations and was measured at the exchange amount, which is the amount of the consideration established and agreed to by the related parties. As these costs pertain to a financing that has not yet closed, the share issuance costs are currently recorded as deferred finance charges.

7. Income tax

a) Provision for current tax

No provision has been made for current income taxes, as the Company has no taxable income.

b) Provision for deferred tax

As future taxable profits of the Company are uncertain, no deferred tax asset has been recognized since it is not probable that the Company will be able to utilize this loss.

7. Income tax (continued)		March 31 2013		December 31 2012
Reconciliation of effective tax rate				
Loss for the period	$	(8,416)	$	(14,688)
Tax rate		25%		25%
Income tax recovery		(2,104)		(3,672)
Non-deductible expenses		(316)		(33)
Effect of tax losses not recognized		2,420		3,705
	$	-	$	-

As at March 31, 2013, the Company has non-capital losses available for carry forward of approximately $20,000 which may be applied to reduce future years taxable income. These losses, if not utilized, will expire in 2032 and 2033. The net operating loss carry forward and share issuance costs created a deferred tax asset of approximately $ 7,500, which has not been recognized in the financial statements.

8. Financial instruments and risks

Financial instruments

The fair value of cash and cash equivalents, and accounts payable approximates their carrying value due to their short term nature.

As at March 31, 2013 the Company does not have any financial instruments measured at fair value.

Financial risk management

Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations when they become due. To mitigate this risk, the Company has a planning and budgeting process in place to determine the funds required to support its ongoing operations and capital expenditures. The Company's cash is held in business accounts which are available on demand for the Company's programs. The accounts payable are due within 12 months of the dates on the statements of financial position.

9. Capital management

The Company's objectives when managing capital are to safeguard the Company's ability to continue as a going concern, so that it can provide returns for shareholders and benefits for other stakeholders.

The capital structure of the Company currently consists of shareholders' equity. The Company manages the capital structure and makes adjustments to it in the light of changes in economic conditions and the risk characteristics of the underlying assets. In order to maintain or adjust the capital structure, the Company may issue new shares or sell assets to fund operations. Management reviews its capital management approach on a regular basis. The Company is not subject to externally imposed capital requirements.

10. Subsequent event:

Pursuant to an agency agreement dated _____, the Company has filed a prospectus dated _____, offering a minimum of 1,000,000 and a maximum of 1,500,000 common shares at a price of $1.00 per common share by way of an Initial Public Offering (the "Offering") pursuant to the policies of the TSX Venture Exchange governing CPCs.

The Company has agreed to pay the Agent a commission of 8% of the gross proceeds of this Offering, a corporate finance fee of $12,500 plus GST and the Agent's legal fees. The Agent will also be granted nontransferable option to purchase common shares that is equal to 8% of the total number of common shares sold under this Offering at a price of $1.00 per common share, exercisable for a period of 24 months from the date of listing of the common shares on the Exchange.

CERTIFICATE OF THE CORPORATION

Dated: May 31, 2013

This prospectus constitutes full, true and plain disclosure of all material facts relating to the securities offered by this prospectus as required by National Instrument 41-101 General Prospectus Requirements as adopted by the securities commissions in British Columbia, Alberta, Manitoba, Saskatchewan and Ontario.

"James A. Paterson"
James A. Paterson, CEO

"David Redekop"
David Redekop, CFO

ON BEHALF OF THE BOARD

"G. Terence Edwards"
G. Terence Edwards, Director

"M. Bruce Campbell"
M. Bruce Campbell, Director

CERTIFICATE OF THE PROMOTER

Dated: May 31, 2013

To the best of my knowledge, information and belief, this prospectus constitutes full, true and plain disclosure of all material facts relating to the securities offered by this prospectus as required by the securities legislation of the Provinces of British Columbia, Alberta, Manitoba, Saskatchewan and Ontario.

"Timothy Pirie"
Timothy Pirie

CERTIFICATE OF THE AGENT

Dated: May 31, 2013

To the best of our knowledge, information and belief, this prospectus constitutes full, true and plain disclosure of all material facts relating to the securities offered by this prospectus as required by the securities legislation of the Provinces of British Columbia, Alberta, Manitoba, Saskatchewan and Ontario.

MACQUARIE PRIVATE WEALTH INC.

Per: *"Cameron Rees"*
Cameron Rees, CA
Vice President, Public Venture Capital
Corporate Finance

Per: *"Brent Larkan"*
Brent Larkan, Head of Syndication and Public Venture Capital