February 17, 2011

EAGLE I CAPITAL CORPORATION
BUSINESS ACQUISITION REPORT
FORM 51-102F4

Item 1 Identity of the Company

1.1 Name and Address of the Company

Eagle I Capital Corporation ("**Eagle I**")
Suite 900 - 595 Howe Street
Vancouver, British Columbia
V6C 2T5

1.2 Executive Officer

Barry Atkins
President and Chief Executive Officer
Telephone: (480) 203-6783

Item 2 Details of Acquisition

2.1 Nature of Business Acquired

Miguel's Products LLC ("**Miguel's**") is a limited liability company formed under the laws of the State of Delaware on December 15, 2004, and was a specialty manufacturer of all natural and organic tortilla chips, salsa and other snack products.

On April 1, 2010, TZ Business Lenders, Inc. (the "**Secured Creditor**") which held a first priority security interest in and lien on all of the assets of Miguel's, sold substantially all of the assets comprising the snack food business previously operated by Miguel's which included existing inventory, accounts receivable and proprietary intellectual property and business relationships necessary to manufacture and sell all natural and organic tortilla chips, salsa and other snack products under the Miguel's Stowe Away brand name, but excluding any and all deposits, deposit accounts and cash proceeds of Miguel's generated after April 1, 2010 ("**Miguel's Assets**") to WWS Holdings, Inc. ("**WWS**") at a public sale conducted in accordance with the terms and conditions of the United States Uniform Commercial Code for a cash payment of US$1,038,139.97 pursuant to which public notice was provided in the States of Vermont, New Jersey and Delaware.

Eagle I, Eagle Acquisitions, Inc. ("**Eagle Subco**") WWS and Dean Lynch ("**Lynch**") subsequently entered into a trademark and intellectual property license agreement dated September 1, 2010 (the **"License Agreement"**), pursuant to which WWS granted to Eagle Subco an exclusive, non-transferable license (the "**License**") to use certain trademarks, trade names, recipes, formula and related intellectual property ("**Miguel's Intellectual Property**") solely in connection with the production, promotion, marketing and sale of tortilla chips and related food products in the United States, Canada and Mexico.

As consideration for the License granted by WWS, Eagle I and Eagle Subco jointly issued a promissory note in the principal amount of US$500,000 to WWS and a promissory note in the principal amount of US$100,000 to Lynch, both of such promissory notes are secured by the assets of Eagle Subco and property or assets produced by the use of the Miguel's Intellectual Property.

Under the License Agreement, WWS also granted to Eagle I and Eagle Subco the option to purchase Miguel's Intellectual Property for an aggregate of 1,600,000 common shares in the capital of Eagle I (the "**Option**"). On September 30, 2010 Eagle Subco exercised the Option and acquired Miguel's Intellectual Property (the "**Acquisition**"). Upon the exercise of the Option the License terminates and the Miguel's Intellectual Property becomes the property of Eagle Subco. Additionally, pursuant to the License Agreement, any payments made by Miguel's during the license period are to be credited against the two promissory notes to WWS and Lynch.

Eagle I intends to continue to operate the business of Miguel's through Eagle Subco using Miguel's Intellectual Property.

2.2 Date of Acquisition

September 30, 2010.

2.3 Consideration

As consideration for the purchase of the Miguel's operating assets sold by WWS, Eagle I and Eagle Subco jointly issued a promissory note in the principal amount of US$500,000 to WWS and a promissory note in the principal amount of US$100,000 to Lynch, both of such promissory notes are secured by the assets of Eagle Subco and property or assets produced by the use of the Miguel's Intellectual Property. Upon the exercise of the Option the License terminated and the Miguel's Intellectual Property became the property of Eagle Subco. The two promissory notes to WWS and Lynch were reduced by US$127,987 previously paid in license fees by Miguel's resulting in a balance of US$472,013 remaining on the two promissory notes.

Eagle Subco exercised the Option and purchased Miguel's Intellectual Property for an aggregate of 1,600,000 common shares in the capital of Eagle I.

2.4 Effect on Financial Position

Eagle I has no plans or proposals for material changes in its business affairs or the affairs of the acquired business which may have a significant effect on the results of operations and financial position of Eagle I.

2.5 Prior Valuations

None

2.6 Parties to Transaction

The Acquisition was not with an informed person, associate or affiliate of Eagle I.

2.7 Date of Report

February **17**, 2011.

Item 3 Financial Statements

The following financial statements are included as part of this Business Acquisition Report:

3.1 Miguel's Products, LLC

(a) audited annual financial statements of Miguel's, for the year ended December 31, 2008, including balance sheet, statements of retained earnings and cash flows, together with notes thereto and the auditor's report thereon. Attached hereto as Exhibit "A".

(b) unaudited financial statements with respect to the Miguel's Intellectual Property for the period April 1, 2010 to September 30, 2010, attached hereto as Exhibit "B".;

3.2 Eagle I Capital Corporation

(a) an audited statement of assets acquired and liabilities assumed by Eagle I as at September 30, 2010. Attached hereto as Exhibit "C".

(b) a *pro forma* statement of operations of Eagle I for the three months ended August 31, 2010 that combine the operations of Miguel's Intellectual Property for the period from June 1, 2010 to August 31, 2010, attached hereto as Exhibit "D".; and

(c) an unaudited consolidated *pro forma* balance sheet of Eagle I as at August 31, 2010 giving effect to the acquisition of Miguel's Intellectual Property**.** Attached hereto as Exhibit "D".

3.3 British Columbia Securities Commission Exemption Order

On December **14**, 2010, the British Columbia Securities Commission granted Eagle I an exemption from the requirement to include certain financial statements in the business acquisition report ("**BAR**") to be filed in connection with the Acquisition required by section 8.4 of National Instrument 51-102 – *Continuous Disclosure Obligations* ("**NI 51-102**") (the "**Exemption Order**"). Pursuant to the Exemption Order, Eagle I is required to provide an explanation as to why audited financial statements of Miguel's for the year ended December 31, 2009, unaudited interim statements of Miguel's for the period from January 1, 2010 to March 31, 2010, and certain *pro forma* financial statements, could not be prepared and included in the BAR as required under Part 8 of NI 51-102.

Eagle I made reasonable inquiries into obtaining the records of Miguel's for the year ended December 31, 2009 and the period ended March 31, 2010, from all relevant parties including the former auditor of Miguel's, the Secured Party and former management of Miguel's. Eagle I has been informed that the books, records and other justificatory documents pertaining to the Miguel's Assets for these periods were abandoned after the public sale of Miguel's Assets when the corporate entity "Miguel's Products LLC" ceased operations and were subsequently destroyed. Accordingly, Eagle I has determined that it is not possible to prepare audited annual financial statements of Miguel's for the year ended December 31, 2009 and unaudited financial statements for the period ended March 31, 2010.

Exhibit "A"

MIGUEL'S PRODUCTS, LLC
NORTH HAVEN, CT

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
DECEMBER 31, 2008

HODULIK & MORRISON, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS
HIGHLAND PARK, N.J.

MIGUEL'S PRODUCTS, LLC
TABLE OF CONTENTS
DECEMBER 31, 2008

HODULIK & MORRISON, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS
PUBLIC SCHOOL ACCOUNTANTS
1102 RARITAN AVENUE, P.O. BOX 1450
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ANDREW G. HODULIK, CPA, RMA, PSA
ROBERT S. MORRISON, CPA, RMA, PSA

JO ANN BOOS, CPA, PSA
ABHISHEK K. DESAI, CPA

MEMBERS OF:
AMERICAN INSTITUTE OF CPA'S
NEW JERSEY SOCIETY OF CPA'S
REGISTERED MUNICIPAL ACCOUNTANTS OF N.J.

INDEPENDENT AUDITOR'S REPORT

To Management, the Board or Directors and Shareholders
Miguel's Products, LLC
North Haven, CT

We have audited the accompanying balance sheet of Miguel's Products, LLC as of December 31, 2008, and the related statements of income, retained earnings, and cash flows for the year then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Because we were not engaged as auditors until after December 31, 2008, we were not present to observe the physical inventory taken at that date and we have not satisfied ourselves by means of other procedures concerning inventory quantities. Because of this limitation, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the amount or valuation of inventory at December 31, 2008.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had the amount or valuation of inventory referred to in the preceding paragraph been susceptible to satisfactory audit procedures, the financial statements referred to above present fairly, in all material respects, the financial position of Miguel's Products, LLC as of December 31, 2008 and the results of its operations and related cash flows for the year then in conformity with accounting principles generally accepted in the United States of America.

Hodulik & Morrison, P.A.

HODULIK & MORRISON, P.A.
Certified Public Accountants
Registered Municipal Accountants

Highland Park, NJ
July 15, 2009

FINANCIAL STATEMENTS

Miguel's Products, LLC
Balance Sheet
December 31, 2008

Assets						
Current Assets						
Cash and Cash Equivalents	$	11,887				
Accounts Receivable		149,716				
Inventory		128,219				
Notes Receivable		10,704				
Total Current Assets			$	300,526		
Property and Equipment, Net of Accumulated Depreciation of $8,389				65,046		
Other Assets						
Covenant Not to Compete	$	412				
Trademarks		30,000				
Goodwill		490,527				
Commitment Fees		10,500				
Organizational Costs, Net of Accumulated Amortization of $202,401		138,203				
Total Other Assets			$	669,642		
Total Assets					$	1,035,214
Liabilities						
Current Liabilities						
Accounts Payable	$	506,398				
Payroll Taxes Payable		3,167				
Total Current Liabilities				509,565		
Long Term Loans Payable			$	1,416,410		
Total Liabilities					$	1,925,975
Members' Equity						
Members' Equity				150,000		
Retained Earnings				(1,040,761)		
Total Members' Equity						(890,761)
Total Liabilities & Members' Equity					$	1,035,214

NOTE: See Notes to Financial Statements

Miguel's Products, LLC
Income Statement

	Year Ended December 31, 2008	Year Ended December 31, 2007 (Unaudited)	Year Ended December 31, 2006 (Unaudited)
Revenues			
Operating Revenues			
Gross Sales			
Miguel's Branded	$ 1,089,547	$ 769,046	$ 695,055
Trader Joe's	3,421,312	1,923,105	1,265,418
Total Gross Revenues	$ 4,510,859	$ 2,692,151	$ 1,960,473
Sales Discounts			
Discounts - Miguel's Branded	(155,822)	(103,390)	(49,041)
Discounts - Trader Joe's	(391,651)	(470,342)	(333,730)
Total Sales Discounts	$ (547,473)	$ (573,732)	$ (382,771)
Total Revenues, Net of Discounts	$ 3,963,386	$ 2,118,419	$ 1,577,702
Cost of Sales			
Cost of Sales - Miguel's Branded	$ 967,193	$ 504,669	$ 481,051
Cost of Sales - Trader Joe's	2,403,041	1,194,555	703,401
Total Cost of Sales	$ 3,370,234	$ 1,699,224	$ 1,184,452
Gross Profit	$ 593,152	$ 419,195	$ 393,250
Expenses			
Compensation	$ 196,384	$ 148,004	$ 141,462
Employee Benefits	45,770	42,192	37,939
Loss on Disposal of Fixed Assets	14,543	-	-
Selling, General and Administrative	538,308	373,876	265,217
Subcontractor Services	121,738	67,123	67,936
Interest	301,516	121,925	96,392
Total Expenses	$ 1,218,259	$ 753,120	$ 608,946
Net Income (Loss)	$ (625,107)	$ (333,925)	$ (215,696)

NOTE: See Notes to Financial Statements

Miguel's Products, LLC
Statement of Cash Flows

	Year Ended December 31, 2008	Year Ended December 31, 2007 (Unaudited)	Year Ended December 31, 2006 (Unaudited)
Cash Flows from Operating Activities			
Net Income (Loss)	$ (625,107)	$ (333,925)	$ (215,696)
Adjustments to reconcile net income to net cash provided by operating activities			
Depreciation	$ 7,980	$ 7,312	$ 5,704
Loss on Disposal of Fixed Assets	14,543	-	-
Amortization - Org. Costs	69,720	63,910	68,771
Covenant Not to Compete	5,005	4,584	4,999
(Increase) Decrease in:	-	-	-
Accounts Receivable	(29,632)	(51,427)	(68,657)
Inventory	(45,027)	11,677	(94,869)
Increase (Decrease) in:	-	-	-
Accounts Payable	307,182	76,508	122,708
Loans Payable	147,456	-	-
Accrued Expenses	(25,123)	25,123	(17,656)
Accrued Interest	(220,346)	121,925	98,421
Payroll Taxes Payable	2,944	(1,773)	1,997
Total Adjustments	$ 234,701	$ 257,839	$ 121,418
Net cash Provided (Used) by Operating Activities	$ (390,406)	$ (76,086)	$ (94,278)
Cash Flows from Investing Activities			
Purchases of Plates	$ (8,160)	$ (2,100)	$ (20,849)
Equipment Acquisition	(175,000)	(27,708)	-
Acquisition Assets	-	-	(691,682)
Notes Receivable	-	-	(10,704)
Points/Fees	(33,844)	-	(26,250)
Net Cash Provided (Used) by Investing Activities	$ (217,004)	$ (29,808)	$ (749,485)
Cash Flows from Financing Activities			
Proceeds of Loans	$ 893,954	$ 139,916	$ 707,838
Loan Consolidation	(472,754)	-	-
Members Equity Contributions	-	-	150,000
Additional Paid in Capital from stockholders	150,000	-	-
Net Cash Provided (Used) by Financing Activities	$ 571,200	$ 139,916	$ 857,838
Net Increase (Decrease) in Cash	$ (36,210)	$ 34,022	$ 14,075
Cash at January 1, 2008	$ 48,097	$ 14,075	$ -
Cash at December 31, 2008	$ 11,887	$ 48,097	$ 14,075

NOTE: See Notes to Financial Statements

Miguel's Products, LLC
Statement of Retained Earnings (Deficit)

	Year Ended December 31, 2008	Year Ended December 31, 2007 (Unaudited)	Year Ended December 31, 2006* (Unaudited)
Retained Earnings (Deficit) - Beginning	$ (415,654)	$ (81,729)	$ 133,967
Net Income (Loss)	$ (625,107)	$ (333,925)	$ (215,696)
Retained Earnings (Deficit) - Ending	$ (1,040,761)	$ (415,654)	$ (81,729)

*2006 Retained Earnings - Beginning includes $150,000 of Members' Contributions
NOTE: See Notes to Financial Statements

NOTE 1 - ORGANIZATION

Miguel's Products, LLC ("The Company") was formed on December 15, 2004 with two members as owners based upon classes of stock ownership. Miguel's Products, LLC produces and packages healthy and organic snack foods under its own brand, Miguel's, and retailer-specific products for sale in grocery retailers nationwide.

Effective January 1, 2006 the Company elected to be treated as a "Partnership" for income tax purposes (Subchapter K) and, therefore, no provision for federal income taxes is required.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Company have been prepared on the accrual basis of accounting, in accordance with U.S. generally accepted accounting principles.

Use of Estimates

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

Revenue Recognition

The Company recognizes revenue when earned and expenses when incurred. The Company utilizes both sales discounts and prompt payment discounts on behalf of its customers. Revenues are earned upon the shipment of sales orders to customers and when collection is reasonably assured. Expenses are recognized in the period in which related revenue is recognized.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Company considers all highly liquid investments purchased with an individual maturity of three months or less to be cash equivalents. There were no cash equivalents at December 31, 2008.

The Company maintains cash balances primarily at one financial institution. Accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. As of December 31, 2008 account balances did not exceed insured amounts.

Accounts Receivable

Accounts receivable is recorded net of an allowance for expected losses. This allowance is estimated by management based upon historical information and trend projections.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Depreciation

The Company's equipment, proprietary artwork and fixtures are depreciated using primarily the straight-line method.

Organizational Costs

The Company has capitalized these organizational costs as prescribed by generally accepted accounting principles in the United States. These organizational costs are amortized on a straight-line basis over 10 years.

Inventory

Inventory, which consists primarily of production goods and product film/labels, is stated at the lower of cost (first in, first out method) or market.

Covenants Not to Compete

The Company capitalizes any covenants not to compete and directly expenses any related amortization on a straight-line basis over the agreement's life as prescribed by generally accepted accounting principles in the United States. Thus, the $412 of covenants presented in these financial statements is net of amortization of $14,588.

Goodwill

As prescribed by IRS regulations and generally accepted accounting principles in the United States, the Company does not amortize or depreciate Goodwill. However, the Company annually analyzes goodwill for impairment. As of December 31, 2008 management has noted that Goodwill was not subject to any impairment.

Trademarks

The Company does not amortize trademarks. As prescribed by generally accepted accounting principles in the United States, intangible assets that are deemed to have indefinite useful lives should not be amortized.

Advertising Expense

Advertising costs are expensed as incurred. For the year ended December 31, 2008 advertising and marketing expenses were $60,140.

For the years ended December 31, 2007 and December 31, 2006, advertising and marketing expenses (Unaudited) were $22,381 and $14,338, correspondingly.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Income Taxes

Effective January 1, 2006, the Company elected to be treated as a "Partnership" for income tax purposes (subchapter K) and, therefore, no provision for federal income taxes is required.

NOTE 3 – FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board Statement No. 157, *Fair Value Measurements* (FASB Statement No. 157), establishes a framework for measuring fair value. Non-public investments, derivative investments, and equity-method investments are among the investments that are subject to FASB Statement No. 157. As the Company does not hold any investments or assets aside from those assets used in the normal course of business, it is not subject to FASB Statement No. 157 disclosures of Fair Value Measurements.

NOTE 4 - FIXED ASSETS (PROPERTY AND EQUIPMENT)

Details of fixed assets are as follows:

	12/31/08
Artwork	$42,326
Accum. Depr. - Artwork	(3,117)
Plates	31,109
Accum. Depr. - Plates	(5,272)
Total Property and Equipment - Net	$65,046

The Company disposed of the following fixed assets in the year ended December 31, 2008 at a total disposal loss of $14,543:

	12/31/08
Furniture and Fixtures	$10,000
Accum. Depr. - Furniture	(4,167)
Equipment	12,902
Accum. Depr. - Equipment	(4,774)
Point of Purchase Displays	1,000
Accum. Depr. - POP Displays	(418)
Total Disposal of Property and Equipment - Net	$14,543

NOTE 5 - ORGANIZATIONAL COSTS

Details of organizational costs are as follows:

	12/31/08
Equipment - Other	$175,000
Points/Fees	60,094
Legal	64,750
Broker Due Diligence Fees	22,500
Meeting Expenses	18,260
Accum. Amort. Org. Costs	(202,401)
Total Organizational Costs - Net	$138,203

NOTE 6 - INVENTORY

Details of Inventory at December 31, 2008 are as follows:

	12/31/08
Inventory - Salsa	$7,595
Inventory - Film/Labels	116,007
Inventory - Other Goods	4,617
Total Inventory	$128,219

As noted in the Independent Auditors' Report, due to a limitation in scope, no opinion has been expressed on the amount or valuation of inventory. These amounts are presented for informational purposes only and are the sole responsibility of management.

NOTE 7 – RELATED PARTY TRANSACTIONS

The Company enters into sales contracts with Shelf Space Marketing, an affiliate of a member, in the normal course of business. Sales contracts are offered at the same prices as to other customers. For the year ended December 31, 2008, sales of $6,397 were attributed to Shelf Space Marketing.

For the years ended December 31, 2007 and 2006 (Unaudited), the Company did not enter into any sales contracts with Shelf Space Marketing.

NOTE 8 – CAPITAL STRUCTURE

The Company has 1,000 units of limited liability company interest issued and outstanding, consisting of 200 Class A units, 775 class B units and 25 class C units. These units have been issued at an average of $150 per units, for gross proceeds of $150,000.

NOTE 9 – CASH AND CASH EQUIVALENTS

The Company maintains cash balances primarily in one financial institution. Cash balances, per bank, as of December 31, 2008 were $78,278 and $11,887 per the Company's ledgers.

With respect to cash and cash equivalents, the Company makes the following disclosure:

Concentration of Credit Risk

Financial instruments that potentially expose the Company to a concentration of credit risk consist principally of cash accounts in financial institutions. These accounts are insured by the Federal Deposit Insurance Corporation up to $250,000.

Cash balances per the Company's ledgers (Unaudited), as of December 31, 2007 were $48,097 and $14,075 as of December 31, 2006.

NOTE 10 – DEBT

The Company's long-term debt consists of the following:

	12/31/08
Notes Payable	$1,367,587
Loan Refinance Fees	48,823
Total Long Term Loans Payable	$1,416,410

Notes payable consists of a $525,000 promissory note entered into on November 10, 2004 and payable in monthly installments with capitalized interest of 14% on the unpaid principal balance. The Company has entered into an agreement with the holders of the promissory note to postpone installment payments indefinitely while still accruing interest. The Company has secured additional financing under the aforementioned promissory note in the amount of $322,754 on June 15, 2008. Capitalized interest amount to $519,833 as of the balance sheet date.

In regards to capitalized interest, the Company maintains a separate Interest and Loans Payable account in its ledgers until any terms of its existing promissory note are altered. Upon securing additional financing under the promissory note, the Company consolidated Interest and Loans Payable in the amount of $472,754 into the Notes Payable balance.

The Company has elected to capitalize loan refinance fees of $48,823.

NOTE 11 – MANAGEMENT SUBCONTRACTOR

The Company entered into an agreement with Edison Technologies, LLC on December 31, 2005 to provide management services. The agreement included the provisions for a computerized order processing, billing, and tracking system. Edison Technologies will be compensated based upon a schedule of Net Sales Volume percentage. For the year ended December 31, 2008 Miguel's Products paid Edison Technologies a total of $121,738.

For the years ended December 31, 2007 and 2006 (Unaudited), Miguel's Products paid Edison Technologies a total of $67,123 and $67,936, respectively.

NOTE 12 – SUBSEQUENT EVENTS

During April 2009, the Company has entered into discussions regarding a potential financial reorganization and consolidation with a public company located in Canada. The financial reorganization and consolidation is expected to be presented in front of all parties involved in August of 2009. This potential reorganization has not effected these financial statements as presented.

Exhibit “B”

EAGLE ACQUISITION, INC.

FINANCIAL STATEMENTS

SEPTEMBER 30, 2010

(Unaudited – Prepared by Management)

EAGLE ACQUISITION, INC.
BALANCE SHEET
AS AT SEPTEMBER 30, 2010
(Expressed in US Dollars)
(Unaudited - Prepared by Management)

ASSETS	
Current	
Cash	$ 8,151
Accounts Receivables	161,433
Inventory (Note 4)	100,245
Slotting	10,541
Loan receivable (Note 8)	80,685
	361,055
Goodwill (Note 6)	904,534
Intangible Asset (Note 6)	472,013
	$ 1,737,602

LIABILITIES AND SHAREHOLDERS' EQUITY	
Current	
Accounts payable	$ 741,336
Current portion of notes payable (Note 5)	229,080
	970,416
Notes payable (Note 5)	767,186
	1,737,602
Shareholders' equity	
Common stock	-
Retained earnings	-
	-
	$ 1,737,602

Nature of operations (Note 1)

On behalf of the Board:

"Barry Atkins" Director

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

EAGLE ACQUISITION, INC.
STATEMENT OF OPERATIONS, COMPREHENSIVE INCOME AND RETAINED EARNINGS
FOR THE PERIOD FROM APRIL 1, 2010 TO SEPTEMBER 30, 2010
(Expressed in US Dollars)
(Unaudited - Prepared by Management)

For periods prior September 30, 2010, the financial statements of Eagle Acquisition, Inc., including the results of operations and cash flows, have been prepared on a carve-out basis as is described in Note 1. These financial statements may not be indicative of the results that would have been attained if Eagle Acquisition, Inc. had operated as a stand-alone entity for those periods.

SALES	$ 2,095,796
COST OF SALES	1,790,706
	305,090
EXPENSES	
Advertising and promotion	85,722
Bank charges	3,196
Office and miscellaneous	21,139
Processing fees	89,923
Selling expenses	60,044
Travel	5,738
	265,762
Net income before other items	39,328
OTHER ITEMS	
Interest expense	(9,702)
	29,626
Net income allocated to the Company from Miguel's Operating Assets (Note 1)	(29,626)
Net income and comprehensive income for the period	-
Retained earnings, beginning and end of period	$ -
Basic and diluted earnings per common share	$ -
Weighted average number of common shares outstanding	100

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

EAGLE ACQUISITION, INC.
STATEMENT OF CASHFLOWS
FOR THE PERIOD FROM APRIL 1, 2010 TO SEPTEMBER 30, 2010
(Expressed in US Dollars)
(Unaudited - Prepared by Management)

CASH FLOWS FROM OPERATING ACTIVITIES	
Net income for the period	$ -
Net cash used in operating activities	-
CASH FLOWS FROM INVESTING ACTIVITIES	
Cash acquired upon the acquisition of Miguel's operating assets	8,151
Net cash provided by investing activities	8,151
Change in cash during the period	8,151
Cash, beginning of period	-
Cash, end of period	$ 8,151

During the period from April 1, 2010 to September 30, 2010, the significant non-cash transaction consisted of the acquisition described in Note 6.

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

1. NATURE AND CONTINUANCE OF OPERATIONS

Eagle Acquisitions, Inc. (the "Company"), was incorporated under the laws of the State of Delaware and is a wholly owned subsidiary of Eagle I Capital Corp ("Eagle I"). On September 30, 2010, the Company acquired certain operating assets formerly owned by Miguel's Products, LLC, consisting of trademarks, trade names, recipes, formula and related intellectual property (collectively, the "Miguel's Operating Assets") from WWS Holdings, LLC, pursuant to the terms and conditions of a trademark and intellectual property license agreement as of September 1, 2010.

The Miguel's Operating Assets consist of proprietary intellectual property and business relationships necessary to manufacture and sell all natural and organic tortilla chips, salsa and other snack products under the Miguel's brand.

The Company's statement of operations, comprehensive income and retained earnings for the period from April 1, 2010 to September 30, 2010 is the result of a "carve-out" of the operations relating to Miguel's Operating Assets to the Company.

2. SIGNIFICANT ACCOUNTING POLICIES

The unaudited interim financial statements have been prepared in accordance with Canadian generally accepted accounting principles for interim financial information. Accordingly, they do not include all of the information and footnotes required by generally accepted accounting principles for annual financial statements. In the opinion of management, all adjustments (consisting of normal and recurring accruals) considered necessary for fair presentation have been included. Operating results for the period from April 1, 2010 to September 30, 2010 are not necessarily indicative of the results that may be expected for the year ended May 31, 2011.

Estimates

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

Receivables

Receivables are recorded at face value less any provisions for uncollectible accounts considered necessary.

Inventories

Inventory consists of snack products and packaging supplies. Finished goods are stated at the lower of average cost and net realizable value. Other inventories are stated at the lower of cost and replacement cost which is not in excess of net realizable value. Cost is determined on the first-in, first-out basis.

Slotting

Slotting consists of fees charged by retailers in order to have the Company's product placed on the retailers' shelves. Slotting fees are amortized on a straight-line basis over the period for which slotting fees have been paid.

2. SIGNIFICANT ACCOUNTING POLICIES (cont'd…)

Intangible assets

Intangible assets are comprised of Miguel's Trademarks and Intellectual Property in connection with the production, promotion, marketing and the sale of Miguel's food products. Intangible assets with an indefinite service life are accounted for at cost and are not amortized. Intangible assets with an indefinite service life are tested for impairment annually or when indicated by events or changes in circumstance.

Goodwill

Goodwill represents the cost of acquired businesses in excess of the fair value of net identifiable assets acquired. Goodwill is tested for impairment annually or when indicated by events or changes in circumstances by comparing the fair value of a particular reporting unit to its carrying value. When the carrying value exceeds its fair value, the fair value of the reporting unit's goodwill is compared with its carrying value to measure any impairment loss.

Impairment of long-lived assets

A long-lived asset is tested for recoverability whenever events or changes in circumstances indicate that its carrying amount may not be recoverable. An impairment loss is recognized when the carrying amount of a long-lived asset exceeds its fair value. For purposes of recognition and measurement of an impairment loss, a long-lived asset is grouped with other assets and liabilities to form an asset group at the lowest level for which identifiable cash flows are largely independent of the cash flows of other assets and liabilities. Estimates of future cash flows used to test recoverability of a long-lived asset include only the future cash flows that are directly associated with, and that are expected to arise as a direct result of, its use and eventual disposition.

Revenue recognition

The Company recognizes revenue from the sale of products when the products are delivered and collection is reasonably assured.

Future income taxes

The Company follows the liability method of accounting for income taxes in accordance with the recommendations of the Canadian Institute of Chartered Accountants. Under this method, future income taxes are recognized for the future income tax consequences attributable to differences between the financial statement carrying values and their respective income tax bases (temporary differences). Future income tax assets and liabilities are measured using enacted income tax rates expected to apply to taxable income in the years in which temporary differences are expected to be recovered or settled. The effect on future income tax assets and liabilities of a change in tax rates is included in income in the period in which the change occurs. The amount of future income tax assets recognized is limited to the amount that is more likely than not to be realized.

2. SIGNIFICANT ACCOUNTING POLICIES (cont'd…)

Financial instruments

All financial instruments are classified into one of five categories: held-for-trading, held-to-maturity investments, loans and receivables, available-for-sale financial assets or other financial liabilities. All financial instruments and derivatives are measured in the balance sheet at fair value except for loans and receivables, held-to maturity investments and other financial liabilities which are measured at amortized cost. Subsequent measurement and changes in fair value will depend on their initial classification. Held-for-trading financial assets are measured at fair value and changes in fair value are recognized in net income. Available-for-sale financial instruments are measured at fair value with changes in fair value recorded in other comprehensive income until the instrument is derecognized or impaired.

The Company has classified its cash as held-for-trading. Accounts receivable and loans receivable are classified as loans and receivables, and accounts payable and notes payable are classified as other liabilities, which are measured at amortized cost.

Disclosure is also required about the inputs used in making fair value measurements, including their classification within a hierarchy that prioritizes their significance. The three levels of the fair value hierarchy are:

Level 1 – Unadjusted quoted prices in active markets for identical assets and liabilities;
Level 2 – Inputs other than quoted prices that are observable for the asset or liability either directly or indirectly; and
Level 3 – Inputs that are not based on observable market data.

The Company has adopted these amendments for the fiscal year ended August 31, 2010 and the additional required disclosures are included in Note 7.

Earnings per share

Basic earnings per share is calculated by dividing net income available to the shareholders by the weighted average number of common shares outstanding during the corresponding reporting period. Diluted earnings per share is calculated to reflect the dilutive effect of exercising outstanding stock options by application of the treasury stock method. Diluted amounts are not presented when the effect of the computations are anti-dilutive.

Future accounting changes

Business combinations (Section 1582)

In January 2009, the CICA issued Section 1582 "Business Combinations" to replace Section 1581. Prospective application of the standard is effective January 1, 2011, with early adoption permitted. This new standard effectively harmonizes the business combinations standard under Canadian GAAP with International Financial Reporting Standards. The new standard revises guidance on the determination of the carrying amount of the assets acquired and liabilities assumed, goodwill and accounting for non-controlling interests at the time of a business combination. The Company does not expect the adoption of this section to have a significant effect on its financial statements.

2. SIGNIFICANT ACCOUNTING POLICIES (cont'd…)

Future accounting changes (cont'd…)

Consolidated financial statements (Section 1601) and non-controlling interests (Section 1602)

The CICA concurrently issued Section 1601 "Consolidated Financial Statements" and Section 1602 "Non-Controlling Interests" which replace Section 1600 "Consolidated Financial Statements." Section 1601 provides revised guidance on the preparation of consolidated financial statements and Section 1602 addresses accounting for non-controlling interests in consolidated financial statements subsequent to a business combination. These standards are effective January 1, 2011, unless they are early adopted at the same time as Section 1582 "Business Combinations." The Company does not expect the adoption of this section to have a significant effect on its financial statements.

International financial reporting standards ("IFRS")

In 2006, the AcSB published a new strategic plan that will significantly affect financial reporting requirements for Canadian companies. The AcSB strategic plan outlines the convergence of Canadian GAAP with IFRS over an expected five year transitional period. In February 2008 the AcSB announced that 2011 is the changeover date for publicly listed companies to use IFRS, replacing Canada's own GAAP. The date is for interim and annual financial statements relating to fiscal years beginning on or after January 1, 2011. The transition date of September 1, 2011 will require the restatement for comparative purposes of amounts reported by the Company for the year ended August 31, 2011. While the Company has begun assessing the adoption of IFRS for 2011, the financial reporting impact of the transition to IFRS cannot be reasonably estimated at this time.

3. CAPITAL MANAGEMENT

The Company manages its capital structure and makes adjustments to it, based on the funds available to the Company, in order to support safeguard the Company's ability to continue as a going concern and maintain a capital structure that provides financing options to the Company when the need arises. The Board of Directors does not establish quantitative return on capital criteria for management, but rather relies on the expertise of the Company's management to sustain future development of the business.

In the management of capital the Company considers cash balances and components of shareholders' equity (deficiency).

The Company manages the capital structure by monitoring its operational results against various financial scenarios prepared to reflect the changes in market conditions. In order to maintain or adjust the capital structure the Company may issue debt, issue new shares, buy back shares or adjust the amount of cash.

Management reviews its capital management approach on an ongoing basis and believes that this approach, given the relative size of the Company, is reasonable.

The Company is not subject to externally imposed capital requirements.

(Expressed in US Dollars)

4. INVENTORY

		2010
Finished goods	$	10,397
Packaging supplies		89,848
	$	100,245

5. NOTES PAYABLE

		2010
Due to WWS Holdings, LLC, bearing interest at the rate of 4% per annum on the unpaid principal, secured by certain assets of the Company and Eagle I and is payable in monthly installments of $20,000 and a final payment of principal and accrual interest of $22,932 on October 1, 2012.(i)	$	395,744
Due to Dean Lynch, bearing interest at the rate of 4% per annum on the unpaid principal, secured by certain assets of the Company and Eagle I and is payable in monthly installments of $7,500 and a final payment of principal and accrued interest of $12,447.(i)		76,269
Due to a vendor of the Company, non-interest bearing and is payable on a quarterly basis from net operating profits related to the Miguel's Operating Assets. Net operating profits are defined and calculated in accordance with terms stipulated in the agreement.		330,550
Due to a vendor of the Company, non-interest bearing and is payable on a quarterly basis from net operating profits related to the Miguel's Operating Assets. Net operating profits are defined and calculated in accordance with terms stipulated in the agreement.		193,703
		996,266
Less: current portion		(229,080)
	$	767,186

(i) Issued as consideration for the acquisition described in Note 6.

(Expressed in US Dollars)

6. ACQUISITION

Effective September 30, 2010, the Company acquired certain operating assets formerly owned by Miguel's Products, LLC, as described in Note 1. Consideration for the acquisition is as follows:

Promissory note payable	$ 472,013

The consideration of $472,013 was allocated as follows:

Cash	$ 8,151
Accounts receivables	161,433
Inventory	100,245
Slotting	10,541
Loan receivable	80,685
Intangible Assets	472,013
Goodwill	904,534
Accounts payable	(741,336)
Promissory Note Payable	(524,253)
	$ 472,013

7. FINANCIAL INSTRUMENTS

The fair value of the Company's accounts receivables, accounts payable and accrued liabilities and notes payable approximate carrying value which is the amount recorded on the balance sheet. The Company's other financial instrument, cash, under the fair value hierarchy is based on level one quoted prices in active markets for identical assets and liabilities.

The Company's risk exposures and the impact on the Company's financial instruments are summarized below:

Credit risk

Credit risk is the risk of loss associated with counterparty's inability to fulfill its payment obligations. The Company's credit risk is primarily attributable to cash and receivables. Management manages cash default risk by dealing with only large financial institutions with good credit ratings and manages receivable credit risk through standard credit and reference checks.

Liquidity risk

The Company's approach to managing liquidity risk is to ensure that it will have sufficient liquidity to meet liabilities when due. As at September 30, 2010, the Company had a cash balance of $8,151 to settle current liabilities of $970,416. The Company expects to fund these liabilities through the issuance of capital stock over the coming year and through the revenues earned from the operating assets of Miguel's acquired.

Market risk

Market risk is the risk of loss that may arise from changes in market factors such as interest rates, foreign exchange rates, and commodity and equity prices.

7. FINANCIAL INSTRUMENTS (cont'd…)

Market risk (cont'd…)

a) Interest rate risk

The Company has cash balances and interest-bearing debt. The Company's current policy is to invest excess cash in investment-grade short-term deposit certificates issued by its banking institutions. The Company periodically monitors the investments it makes and is satisfied with the credit ratings of its banks. As the Company's debt is at fixed interest rates, management does not believe it is exposed to interest rate risk.

b) Foreign currency risk

The Company is not exposed to foreign currency risk as the operating activities are primarily in the US and the reporting currency is also the US dollar.

c) Price risk

The Company is exposed to price risk with respect to equity prices. Equity price risk is defined as the potential adverse impact on the Company's earnings due to movements in individual equity prices or general movements in the level of the stock market.

8. SEGMENTED INFORMATION

The Company operates in the organic and non-organic snack food industry. All of the Company's assets are located and all revenues are earned in the United States.

9. RELATED PARTY TRANSACTIONS

The Company entered into the following transactions with related parties:

a) As at September 30, 2010, $80,685 was due from a company controlled by a director of the Company. The loan receivable bears interest at a rate of 3% per annum. The loan and interest are payable on demand.

Exhibit “C”

EAGLE ACQUISITION, INC.

STATEMENT OF ASSETS ACQUIRED AND LIABLITIES ASSUMED

SEPTEMBER 30, 2010

AUDITORS' REPORT

To the Directors of
Eagle Acquisition, Inc.

We have audited the Statement of Assets Acquired and Liabilities Assumed (the "Statement") of Eagle Acquisition, Inc. as at September 30, 2010. This Statement is the responsibility of the Company's management. Our responsibility is to express an opinion on this Statement based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the Statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall Statement presentation.

In our opinion, this Statement of Assets Acquired and Liabilities Assumed present fairly, in all material respects, the assets acquired and liabilities assumed of the Company as at September 30, 2010 in accordance with Canadian generally accepted accounting principles.

"DAVIDSON & COMPANY LLP"

Vancouver, Canada — Chartered Accountants

February 16, 2011

1200 - 609 Granville Street, P.O. Box 10372, Pacific Centre, Vancouver, B.C., Canada V7Y 1G6
Telephone (604) 687-0947 Fax (604) 687-6172

EAGLE ACQUISITION, INC.
STATEMENT OF ASSETS ACQUIRED AND LIABILITIES ASSUMED
AS AT SEPTEMBER 30, 2010
(Expressed in US Dollars)

ASSETS ACQUIRED	
Current	
Cash	$ 8,151
Accounts Receivables	161,433
Inventory (Note 3)	100,245
Slotting	10,541
Loan receivable (Note 8)	80,685
	361,055
Intangible Asset	472,013
	$ 833,068

LIABILITIES ASSUMED	
Current	
Accounts payable	$ 741,336
Notes payable (Note 4)	524,253
	$ 1,265,589

Nature of operations (Note 1)

On behalf of the Board:

"Barry Atkins" Director

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

1. NATURE AND CONTINUANCE OF OPERATIONS

Eagle Acquisition, Inc. (the "Company"), was incorporated under the laws of the State of Delaware and is a wholly owned subsidiary of Eagle I Capital Corp ("Eagle I"). On September 30, 2010, the Company acquired certain operating assets formerly owned by Miguel's Products, LLC, consisting of trademarks, trade names, recipes, formula and related intellectual property (collectively, the "Miguel's Operating Assets") from WWS Holdings, LLC, pursuant to the terms and conditions of a trademark and intellectual property license agreement as of September 1, 2010.

The Miguel's Operating Assets consist of proprietary intellectual property and business relationships necessary to manufacture and sell all natural and organic tortilla chips, salsa and other snack products under the Miguel's brand.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles. The significant accounting policies adopted by the Company are as follows:

Estimates

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

Inventories

Inventory consists of snack products and packaging supplies. Finished goods are stated at the lower of average cost and net realizable value. Other inventories are stated at the lower of cost and replacement cost which is not in excess of net realizable value. Cost is determined on the first-in, first-out basis.

Slotting

Slotting consists of fees charged by retailers in order to have the Company's product placed on the retailers' shelves. Slotting fees are amortized on a straight-line basis over the period for which slotting fees have been paid.

Intangible assets

Intangible assets are comprised of Miguel's Trademarks and Intellectual Property in connection with the production, promotion, marketing and the sale of Miguel's food products. Intangible assets with an indefinite service life are accounted for at cost and are not amortized. Intangible assets with an indefinite service life are tested for impairment annually or when indicated by events or changes in circumstances.

Receivables

Receivables are recorded at face value less any provisions for uncollectible accounts considered necessary.

2. SIGNIFICANT ACCOUNTING POLICIES (cont'd…)

Impairment of long-lived assets

A long-lived asset is tested for recoverability whenever events or changes in circumstances indicate that its carrying amount may not be recoverable. An impairment loss is recognized when the carrying amount of a long-lived asset exceeds its fair value. For purposes of recognition and measurement of an impairment loss, a long-lived asset is grouped with other assets and liabilities to form an asset group at the lowest level for which identifiable cash flows are largely independent of the cash flows of other assets and liabilities. Estimates of future cash flows used to test recoverability of a long-lived asset include only the future cash flows that are directly associated with, and that are expected to arise as a direct result of, its use and eventual disposition.

Future income taxes

The Company follows the liability method of accounting for income taxes in accordance with the recommendations of the Canadian Institute of Chartered Accountants. Under this method, future income taxes are recognized for the future income tax consequences attributable to differences between the financial statement carrying values and their respective income tax bases (temporary differences). Future income tax assets and liabilities are measured using enacted income tax rates expected to apply to taxable income in the years in which temporary differences are expected to be recovered or settled. The effect on future income tax assets and liabilities of a change in tax rates is included in income in the period in which the change occurs. The amount of future income tax assets recognized is limited to the amount that is more likely than not to be realized.

Financial instruments

All financial instruments are classified into one of five categories: held-for-trading, held-to-maturity investments, loans and receivables, available-for-sale financial assets or other financial liabilities. All financial instruments and derivatives are measured in the balance sheet at fair value except for loans and receivables, held-to maturity investments and other financial liabilities which are measured at amortized cost. Subsequent measurement and changes in fair value will depend on their initial classification. Held-for-trading financial assets are measured at fair value and changes in fair value are recognized in net income. Available-for-sale financial instruments are measured at fair value with changes in fair value recorded in other comprehensive income until the instrument is derecognized or impaired.

The Company has classified its cash as held-for-trading. Accounts receivable and loans receivable are classified as loans and receivables, and accounts payable and notes payable are classified as other liabilities, which are measured at amortized cost.

Disclosure is also required about the inputs used in making fair value measurements, including their classification within a hierarchy that prioritizes their significance. The three levels of the fair value hierarchy are:

Level 1 – Unadjusted quoted prices in active markets for identical assets and liabilities;
Level 2 – Inputs other than quoted prices that are observable for the asset or liability either directly or indirectly; and
Level 3 – Inputs that are not based on observable market data.

3. INVENTORY

		2010
Finished goods	$	10,397
Packaging supplies		89,848
	$	100,245

4. NOTES PAYABLE

		2010
Due to a vendor of the Company, non-interest bearing and is payable on a quarterly basis from net operating profits related to the Miguel's Operating Assets. Net operating profits are defined and calculated in accordance with terms stipulated in the agreement.		330,550
Due to a vendor of the Company, non-interest bearing and is payable on a quarterly basis from net operating profits related to the Miguel's Operating Assets. Net operating profits are defined and calculated in accordance with terms stipulated in the agreement.		193,703
	$	524,253

5. CAPITAL MANAGEMENT

The Company manages its capital structure and makes adjustments to it, based on the funds available to the Company, in order to support safeguard the Company's ability to continue as a going concern and maintain a capital structure that provides financing options to the Company when the need arises. The Board of Directors does not establish quantitative return on capital criteria for management, but rather relies on the expertise of the Company's management to sustain future development of the business.

In the management of capital the Company considers cash balances and components of shareholders' equity (deficiency).

The Company manages the capital structure by monitoring its operational results against various financial scenarios prepared to reflect the changes in market conditions. In order to maintain or adjust the capital structure the Company may issue debt, issue new shares, buy back shares or adjust the amount of cash.

5. CAPITAL MANAGEMENT (cont'd…)

Management reviews its capital management approach on an ongoing basis and believes that this approach, given the relative size of the Company, is reasonable.

The Company is not subject to externally imposed capital requirements.

6. FINANCIAL INSTRUMENTS

The fair value of the Company's accounts receivables, loans receivable, accounts payable and accrued liabilities and notes payable approximate carrying value which is the amount recorded on the Statement. The Company's other financial instrument, cash, under the fair value hierarchy is based on level one quoted prices in active markets for identical assets and liabilities.

The Company's risk exposures and the impact on the Company's financial instruments are summarized below:

Credit risk

Credit risk is the risk of loss associated with counterparty's inability to fulfill its payment obligations. The Company's credit risk is primarily attributable to cash and receivables. Management manages cash default risk by dealing with only large financial institutions with good credit ratings and manages receivable credit risk through standard credit and reference checks.

Liquidity risk

The Company's approach to managing liquidity risk is to ensure that it will have sufficient liquidity to meet liabilities when due. As at September 30, 2010, the Company had a cash balance of $8,151 to settle current liabilities of $741,336. The Company expects to fund these liabilities advances from its parent company Eagle I, through the revenues earned from the operating assets of Miguel's acquired and collection of accounts receivable and the sale of inventory.

Market risk

Market risk is the risk of loss that may arise from changes in market factors such as interest rates, foreign exchange rates, and commodity and equity prices.

a) Interest rate risk

The Company has cash balances and no interest-bearing debt. The Company's current policy is to invest excess cash in investment-grade short-term deposit certificates issued by its banking institutions. The Company periodically monitors the investments it makes and is satisfied with the credit ratings of its banks. As the Company's debt bears no interest, management does not believe it is exposed to interest rate risk.

b) Foreign currency risk

The Company is not exposed to foreign currency risk as the operating activities are primarily in the US and the reporting currency is also the US dollar.

7. SEGMENTED INFORMATION

The Company operates in the organic and non-organic snack food industry. All of the Company's assets are located in the United States.

8. RELATED PARTY TRANSACTIONS

As at September 30, 2010, $80,685 was due from a company controlled by a director of the Company. The loan receivable bears interest at a rate of 3% per annum. The loan and interest are payable on demand.

Exhibit “D”

EAGLE I CAPITAL CORPORATION

PRO-FORMA CONSOLIDATED FINANCIAL STATEMENTS
(Unaudited)

AUGUST 31, 2010

COMPILATION REPORT ON PRO-FORMA FINANCIAL STATEMENTS

To the Directors of
Eagle I Capital Corporation

We have read the accompanying unaudited pro-forma consolidated balance sheet of Eagle I Capital Corporation (the "Company") as at August 31, 2010 and the unaudited pro-forma consolidated statements of operations for the three month then ended and have performed the following procedures.

1. Compared the figures in the columns captioned "Eagle I Capital Corporation" to the unaudited financial statements of the Company as at August 31, 2010 and for the three months then ended and found them to be in agreement.

2. Made enquiries of certain officials of the Company who have responsibility for financial and accounting matters about:

   a) the basis for determination of the pro-forma adjustments; and

   b) whether the pro-forma financial statements comply as to form in all material respects with (identified regulatory requirements).

   The officials:

   a) described to us the basis for determination of the pro-forma adjustments; and

   b) stated that the pro-forma statements comply as to form in all material respects with (identified regulatory requirements).

3. Read the notes to the pro-forma statements, and found them to be consistent with the basis described to us for determination of the pro-forma adjustments.

4. Recalculated the application of the pro-forma adjustments to the aggregate of the amounts in the columns captioned "Eagle I Capital Corporation." as at August 31, 2010 and for the three month period then ended, and found the amounts in the column captioned "Pro-forma consolidated" to be arithmetically correct.

A pro-forma financial statement is based on management assumptions and adjustments which are inherently subjective. The foregoing procedures are substantially less than either an audit or a review, the objective of which is the expression of assurance with respect to management's assumptions, the pro-forma adjustments, and the application of the adjustments to the historical financial information. Accordingly, we express no such assurance. The foregoing procedures would not necessarily reveal matters of significance to the pro-forma financial statements, and we therefore make no representation about the sufficiency of the procedures for the purposes of a reader of such statements.

"DAVIDSON & COMPANY LLP"

Vancouver, Canada | Chartered Accountants

February 17, 2011

EAGLE I CAPITAL CORPORATION
PRO-FORMA CONSOLIDATED BALANCE SHEET
(Unaudited)

		Eagle I Capital Corporation as at August 31, 2010	Note		Pro-forma Adjustments		Pro-forma Consolidated
ASSETS							
Current assets							
Cash	$	3,546	2(b)	$	803,875	$	761,762
			2(b)		(54,050)		
			2(c)		8,391		
Accounts Receivable		3,950	2(c)		166,179		170,129
Inventory		-	2(c)		103,192		103,192
Slotting		-	2(c)		10,851		10,851
Loan receivable		-	2(c)		83,057		83,057
		7,496			1,121,495		1,128,991
Deferred Financing Costs		13,468	2(b)		(13,468)		-
Advances to Miguel's Products LLC		287,917	2(c)		(287,917)		-
Intangible Assets		-	2(c)		485,890		485,890
Goodwill		-	2(c)		1,619,045		1,619,045
	$	308,881		$	2,925,045	$	3,233,926
LIABILITIES AND STOCKHOLDERS' EQUITY							
Current liabilities							
Accounts payable	$	291,412	2(c)	$	763,132	$	1,054,544
Current Portion of Promissory Notes Payable		-	2(c)		235,815		235,815
		291,412			998,947		1,290,359
Promissory Notes		-	2(c)		250,075		789,741
			2(c)		539,666		
		291,412			1,788,688		2,080,100
Shareholders' Equity							
Capital stock		659,782	2(b)		803,875		1,777,887
			2(b)		(85,770)		
			2(c)		400,000		
Contributed surplus		90,000	2(b)		18,252		108,252
Deficit		(732,313)			-		(732,313)
Total shareholders' equity		17,469			1,136,357		1,153,826
	$	308,881		$	2,925,045	$	3,233,926

The accompanying notes are integral part of these consolidated pro-forma financial statements.

EAGLE I CAPITAL CORPORPRATION
PRO-FORMA CONSOLIDATED STATEMENT OF OPERATIONS
(Unaudited)

	Eagle I Capital Corporation for the three months ended August 31, 2010	Note	Pro-forma Adjustments	Pro-forma Consolidated
SALES	$ -	2(e)	$ 1,218,493	$ 1,218,493
COSTS OF SALES	-	2(d)	1,052,998	1,052,998
			165,495	165,495
EXPENSES				
Accounting and audit fees	2,655		-	2,655
Advertising and promotion	-	2(e)	39,928	39,928
Bank charges	15	2(e)	1,988	2,003
Corporate administrative and secretarial	1,926		-	1,926
Legal	1,237		-	1,237
Meals and entertainment	1,438		-	1,438
Office and miscellaneous	2,157	2(e)	11,333	13,490
Processing fees	-	2(e)	51,010	51,010
Registration and filing fees	308		-	308
Selling expenses	-	2(e)	23,445	23,445
Telephone	700		-	700
Travel	9,512	2(e)	5,973	15,485
Transaction costs	84,370		-	84,370
Transfer agent fees	2,966		-	2,966
	107,284		133,677	240,961
Income (loss) before other items	(107,284)		31,818	(75,466)
OTHER ITEMS				
Interest expense	-	2(e)	(7,876)	(12,735)
		2(c)	(4,859)	
Foreign exchange loss	(1,366)		-	(1,366)
	(1,366)		(12,735)	(14,101)
Net income (loss) for the period	$ (108,650)		$ 19,083	$ (89,567)

The accompanying notes are integral part of these consolidated pro-forma financial statements.

1. BASIS OF PRESENTATION

The accompanying unaudited pro-forma consolidated financial statements of Eagle I Capital Corporation. ("Eagle" or the "Company") have been prepared by management in accordance with accounting principles generally accepted in Canada, derived from the consolidated financial statements of Eagle, using the same accounting policies as described in Eagle's annual financial statements together with other information available to the Company. The unaudited pro-forma consolidated financial statements have been prepared for inclusion in a Business Acquisition Report for the Company in conjunction with the acquisition of certain assets ("asset acquisition") consisting of the business previously operated by Miguel's Products, LLC ("Miguel's). The asset acquisition, which was completed through the Company's wholly owned subsidiary, Eagle Acquisition, Inc. ("Eagle Acquisition") consists of Eagle's qualifying transaction pursuant to the policies of the TSXV. In the opinion of management, the pro-forma consolidated financial statements include all adjustments necessary for fair presentation of the transactions as described in Note 2.

The unaudited pro-forma consolidated financial statements of the Company have been compiled from and include:

a) Eagle's unaudited financial statements as at August 31, 2010 and for the three month period then ended.

b) Eagle Acquisition's audited statement of assets acquired and liabilities assumed as at September 30, 2010.

c) Eagle Acquisition's unaudited statement of operations for the three month period ended August 31, 2010.

d) the additional information set out in Note 2.

The unaudited pro-forma consolidated financial statements have been prepared for illustrative purposes only and may not be indicative of the combined entities' financial position and results of operations that would have occurred if the acquisition had been in effect at the date indicated as set out in Note 2.

2. PRO-FORMA TRANSACTIONS

The pro-forma consolidated financial statements were prepared based on the following assumptions:

a) The unaudited pro-forma consolidated balance sheet gives effect to the asset acquisition by Eagle as if it had occurred on August 31, 2010. The unaudited pro-forma consolidated statements of operations give effect to the asset acquisition as if it occurred on the first day of the period presented.

b) Prior to the closing of the acquisition, the Company completed a brokered private placement of 3,215,500 units at a price of $0.25 per unit for gross proceeds of $803,875. Each unit consists of one common share in the capital of the Company and one-half of one share purchase warrant, exercisable at a price of $0.35 per warrant for a period of 18 months from the date of issue. Eagle will pay cash commission of $49,050 and an administration fee of $5,000. The broker will also be granted 150,000 units on the same terms as the private placement (valued at $37,500) and 194,600 agent warrants, valued at $18,252. The fair value of the agent warrants was estimated using the Black Scholes option pricing model with the following assumptions:

2. PRO-FORMA TRANSACTIONS (cont'd…)

Risk-free interest	1.40%
Expected option life	1.5 years
Expected stock price volatility	100%
Expected dividend yield	-

The agent warrants are exercisable for a period of 18 months from the date of issuance at a price of $0.35 per warrant. In addition, the Company incurred $13,468 in share issue costs prior to the closing of the private placement which has recorded as deduction against capital stock.

c) Pursuant to an asset purchase agreement, Eagle has agreed to acquire through its wholly owned subsidiary, Eagle Acquisition, Inc., certain assets of Miguel's. Consideration for the assets acquired includes the following:

		CDN$
Advances to Miguel's Products, LLC(1)	$	287,917
Promissory note payable ($US 472,013) (2)		485,890
1,600,000 common shares of the Company (2)		400,000
	$	1,173,807

(1) Advances made to Miguel's prior to the asset acquisition which form part of the total purchase price
(2) As outlined in the asset purchase agreement

The total consideration of $1,173,807 was allocated as follows:

Cash	$	8,391
Accounts receivable		166,179
Inventory		103,192
Slotting		10,851
Loan receivable		83,057
Intangible assets		485,890
Goodwill		1,619,045
Accounts payable		(763,132)
Promissory note payable		(539,666)
	$	1,173,807

The promissory notes payable consist of the following:

i) A promissory note in the amount of US$395,744, bearing interest at a rate of 4% per annum, bearing interest at a rate of 4% per annum, maturing October 1, 2012, payable in monthly installments of US$25,000 until September 1, 2012, with a final payment on October 1, 2012 of US$22,932 (including all accrued interest).

2. **PRO-FORMA TRANSACTIONS** (cont'd…)

ii) A promissory note in the amount of US$76,269, bearing interest 4% per annum, maturing on September 1, 2011, payable in monthly installments of US$7,500 until August 1, 2011, with a final payment on September 1, 2011 of US$12,447 (including all accrued interest).

Calculated interest on the promissory notes payable for the three months ended August 31, 2010 is $4,859.

d) As a result of the asset acquisition, the Company will hold all of the Miguel's operating assets necessary to carry on the business formerly operated by Miguel's and will be engaged in the business of manufacturing Miguel's products. The revenues, cost of sales and operating expenditures reported as a pro-forma adjustment represents the Company's anticipated revenue, cost of sales and operating expenditures for the three month period which is based on the unaudited statement of operations of Eagle Acquisition for the three month period ended August 31, 2010.

e) The statement of assets acquired and liabilities assumed and the unaudited statement of operations of Eagle Acquisition, Inc. are reported in United States ("US") dollars. Below is a schedule that translates the statements of Eagle Acquisition, Inc as at September 30, 2010 and for the three months ended August 31, 2010 into Canadian dollars. The statement of assets acquired and liabilities assumed were translated from US to Canadian dollars at the September 30, 2010 exchange rate of 1.0294. The statement of operations was translated from US to Canadian dollars at the three month average rate of 1.04102 for the three month period ended August 31, 2010.

As at September 30, 2010	Eagle Acquisition, Inc. USD	Eagle Acquisition, Inc. CDN
ASSETS		
Current		
Cash	$ 8,151	$ 8,391
Accounts receivable	161,433	166,179
Inventory	100,245	103,192
Slotting	10,541	10,851
Loan receivable	80,685	83,057
	361,055	371,670
Intangible Assets	472,013	485,890
	$ 833,068	$ 857,560
LIABILITIES		
Current		
Accounts payable and accrued liabilities	$ 741,336	$ 763,132
Promissory notes payable	524,253	539,666
	$ 1,265,589	$ 1,302,798

2. PRO-FORMA TRANSACTIONS (cont'd…)

For the three month ended August 31, 2010	Eagle Acquisition, Inc. USD	Eagle Acquisition, Inc. CDN
SALES	$ 1,170,480	$ 1,218,493
COST OF SALES	1,011,506	1,052,998
	158,974	165,495
EXPENSES		
Advertising and promotion	38,355	39,928
Bank Charges	1,910	1,988
Office and miscellaneous	10,886	11,333
Processing fees	49,000	51,010
Selling Expenses	22,522	23,445
Travel	5,738	5,973
	128,411	133,677
Net income before other item	30,563	31,818
OTHER ITEM		
Interest Expense	(7,565)	(7,876)
Net income for the period	$ 22,998	$ 23,942

3. COMMON STOCK AND CONTRIBITED SURPLUS

Capital stock as at August 31, 2010 in the unaudited pro-forma consolidated financial statements is comprised of the following:

	Number of Shares	Capital Stock	Contributed Surplus
Authorized			
Unlimited common shares without par value			
Issued			
Balance, August 31, 2010	5,000,000	$ 659,782	$ 90,000
Private placement (Note 2(b))	3,215,500	803,875	-
Shares issued for acquisition of assets of Miguel's Products, LLC (Note 2(c))	1,600,000	400,000	-
Shares issued to broker (Note 2(b))	150,000	-	-
Share issuance costs (Note 2(b))	-	(67,518)	-
Fair value of agents' warrants (Note 2(b))	-	(18,252)	18,252
	9,965,500	$ 1,777,887	$ 108,252

AUDITORS' CONSENT

We have read the Business Acquisition Report of Eagle I Capital Corporation dated February 17, 2011 relating to the acquisition of the operating assets formerly owned by Miguel's Products, LLC by Eagle I Capital Corporation. We have complied with Canadian generally accepted standards for an auditor's involvement with offering documents.

We consent to the use, in the above mentioned Business Acquisition Report of our report to the directors of Eagle Acquisition, Inc. on the Statement of Assets Acquired and Liabilities Assumed of Eagle Acquisition, Inc. as at September 30, 2010. Our report is dated February 16, 2011.

"DAVIDSON & COMPANY LLP"

Vancouver, Canada Chartered Accountants

February 17, 2011

DAVIDSON & COMPANY LLP Chartered Accountants A Partnership of Incorporated Professionals

AUDITORS' CONSENT

We have read the Business Acquisition Report of Eagle I Capital Corporation (the "Company") dated February 17, 2011 relating to the acquisition of the operating assets formerly owned by Miguel's Products, LLC. We have complied with Canadian generally accepted standards for an auditor's involvement with offering documents.

We consent to the use, in the above mentioned Business Acquisition Report of our compilation report to the directors of the Company on the pro-forma consolidated financial statements of the Company as at August 31, 2010 and for the three months then ended. Our report is dated February 17, 2011.

"DAVIDSON & COMPANY LLP"

Vancouver, Canada — Chartered Accountants

February 17, 2011

NEXIA INTERNATIONAL

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