

OFFERING MEMORANDUM

PART II OF OFFERING STATEMENT (EXHIBIT A TO FORM C)

Locking Line Barriers Corporation dba WaterBlocks

4155 E Jewell Ave, suite 610
Denver, CO 802220

www.WaterBlocks.net



5000 shares of

A crowdfunding investment involves risk. You should not invest any funds in this offering unless you can afford to lose your entire investment.

In making an investment decision, investors must rely on their own examination of the issuer and the terms of the offering, including the merits and risks involved. These securities have not been recommended or approved by any federal or state securities commission or regulatory authority. Furthermore, these authorities have not passed upon the accuracy or adequacy of this document.

The U.S. Securities and Exchange Commission does not pass upon the merits of any securities offered or the terms of the offering, nor does it pass upon the accuracy or completeness of any offering document or literature.

These securities are offered under an exemption from registration; however, the U.S. Securities and Exchange Commission has not made an independent determination that these securities are exempt from registration.

THE OFFERING

Maximum 535,000* shares of Class B Non-Voting common stock (\$1,070,000)

**Maximum subject to adjustment for bonus shares. See 10% Bonus below*

Minimum 5,000 shares of Class B Non-Voting common stock (\$10,000)

Company	Locking Line Barriers Corporation dba WATERBLOCKS
Corporate Address	4155 E. Jewell Ave. Suite 610 Denver, CO 80222
Description of Business	Exclusive Global Licensor and Distributor of the WaterBlocks products and services. Helping Save Lives, Communities and our Environment.
Type of Security Offered	Class B Non-Voting Common Shares
Purchase Price of Security Offered	\$2.00
Minimum Investment Amount (per investor)	\$200

INVESTOR BENEFITS

Your Total Investment Perk Package List**

\$200+ Investment - a Digital Certificate of Ownership Replica - (bragging rights)

Every Investor receives a Digital Cert.

Investors over \$500 receive the one applicable perk listed below:

\$500+ Investment - Lunch on us - Outback Gift Card (\$25)

\$1,000+ Investment - Dinner on us - Outback Gift Card (\$60)

\$5,000 + Investment -Las Vegas Getaway (2 nights/3 days for 2 people)*

\$10,000+ Investment - Grand Las Vegas Getaway (3 nights/4 days for 2 people)* (plus: 2 show tickets and dinner with LLB-CEO)*

\$15,000+ Investment - Reno VIP Getaway (3nights / 4days for 2 people)* (plus show tickets and dinner with LLB -CEO) * Airfare not included

\$20,000+ Investment -Reno VIP Getaway (4nights / 5 days for 2 people) , (plus: domestic airfare - Dinner with LLB-CEO - Golf or Ski Day

\$30,000+ 4 Day / 3 nights Colorado Concierge Vacation For 2 People: Domestic airfare and ground transportation, Dinner with LLB CEO, plus a Custom Entertainment Package including either; sporting events, skiing or touring with Concierge Assistance throughout your stay.

\$50,000 + 7 Day / 6 nights Grand Colorado Concierge Vacation for 2 People: Domestic airfare and ground transportation, dinner with LLB CEO, plus a Custom Entertainment Package including your choice; sporting events, skiing or touring - Concierge Assistance throughout your stay.

See More Details at www.WaterBlocks.net/perks And Remember: You may elect to donate the monetary equivalent of your perk to the Disaster Support Foundation or any other charity of your choosing. *All perks occur after the offering is completed.

The 10% Bonus for StartEngine Shareholders

Locking Line Barriers Corporation will offer 10% additional bonus shares for all investments that are committed by StartEngine Crowdfunding Inc. shareholders (with \geq \$1,000 invested in the StartEngine Reg A+ campaign) within 24 hours of this offering going live.

StartEngine shareholders who have invested \$1,000+ in the StartEngine Reg A+ campaign will receive a 10% bonus on this offering within a 24-hour window of their campaign launch date. This means you will receive a bonus for any shares you purchase. For example, if you buy 50 shares of Class B Non-Voting Common Shares at \$5 / share, you will receive 5 Class B Non-Voting Common bonus shares, meaning you'll own 55 shares for \$100. Fractional shares will not be distributed and share bonuses will be determined by rounding down to the nearest whole share.

This 10% Bonus is only valid for one year from the time StartEngine Crowdfunding Inc. investors receive their countersigned StartEngine Crowdfunding Inc. subscription agreement.

Multiple Closings

If we reach the target offering amount prior to the offering deadline, we may conduct the first of multiple closings of the offering early, if we provide notice about the new offering deadline at least five business days prior (absent a material change that would require an extension of the offering and reconfirmation of the investment commitment).

THE COMPANY AND ITS BUSINESS

The company's business

Description of Business

Locking Line Barriers Corporation (LLB) is a Colorado Corporation formed October 10, 2015 for the purpose of accepting a twenty (20) year exclusive license (**the License**) and related rights to globally exploit, market, sub-license and distribute the product(s) now known as the trademarked name "**WaterBlocks**", their accouterments and related services as developed. The License was issued to LLB by Great American Holdings, Inc. a Colorado Corporation, created in March 2009, for the purpose of holding and providing a safe harbor for the ownership and related rights to the intellectual property created by its shareholders.

Our steel reinforced polyethylene products Link and Lock together utilizing magnetic vinyl seals to create a plastic wall of protection while preventing liquid penetration at the joints to provide a dry side of protection and re-direction of drainage fluids and flood waters.

The initial "Flood Control Design" has been modified numerous times during the past three years to accommodate improvements and new innovations to expand the versatility and usage applications of the products and thereby expand the potential market for the product. The most notable design changes include:

Specialized 2-way doors: To permit barrier filling water to be added both by mechanical means and by the rising flood waters automatically. This design permits the barrier to be emptied quickly and provide access to utilize mechanical lifting of the barriers.

The inclusion: Of an opening in the center of the male joint to accept the insertion of a standard steel fence pole in the joint. The water filled barriers provide a suitable foundation to permit the addition of multiple types of fencing (walls) of suitable height, added as needed.

Double Stacking Capability: Design changes permit (1) cube of (2) barriers to lock a third barrier on top of the cube and thereby increase the height of the stack to 8 Feet, final dimensions for such a stack would be 4' L x 4' W x 8' H. When water filled: the stack would increase the stack weight from approximately 150 lbs. empty to 5,250 lbs.

Permanent Markings: Permanently molded into the plastic for the life of the product with custom colors on the barriers on the Billboard Style front area which allows for custom artwork, logos and notifications to be emblazoned permanently into the product.

New Polyethylene Resins: Guaranteed to extend product life to a minimum of 18 to 20 years.

Block Wall Unitization: We have designed, developed and filed for patent protection as to the means and methodology to unitize and lock together a double stacked wall of

Locking Line Barriers in such a fashion as to be able to stop a rubber tired vehicle, such as a semi-trailer truck with a 40,000 lb. load of cargo, traveling at 50mph dead in its tracks. We estimate no more than about 20' of wall movement resulting from such an impact as the wall collapses around the vehicle, minimizing any exploding shrapnel as it is absorbed by the water in the barriers.

The Block Wall Logic: To block a standard 29' wide street, unitizing a 28' long wall of double stacked barriers 8' tall and 4' of width, unitized as a single blockade. Creating a wall of water providing an impact force barricade of approximately 36,000 lbs. of dead weight stopping power. Each of the 21 separate blocks have an impact resistance of approximately 5,000 lbs. or 100,000 lbs. combined. We believe the impact force required to penetrate the wall of water would result in the complete destruction of any known rubber tired vehicle in existence today.

LLB intends to seek Grant(s) of \$1-\$2M from either or both Home Land Security and the Department of Defense to fund an actual physical test of this feature.

Today our product line has evolved from just a flood control system to a multi-use product line with the versatility and unique features capable of providing solutions in multiple markets.

Tomorrow we will build a Barrier Sharing Network (BSN), a web based cost sharing system for organizations to go online and RENT the barriers by ordering the Barriers needed in real time, for delivery on our mobile warehouses (53' TruckTrailers). This system makes the barriers AFFORDABLE to every organization.

Sales and Supply Chain

LLB initial sales efforts are focused on six key target markets:

1. Product Sales to government agencies and municipalities
2. Product Sales to major corporations in the Construction and Petroleum industries

Government agencies, municipalities and major corporations - informing and educating the largest group of ultimate users about the product and determining their potential needs and enrolling them as members in BSN. This segment includes building a BSN Labeled truck trailer with a full load of barriers, to take to trade shows and other related events around the country.

Eventually, we intend to obtain a GSA Contract, permitting Procurement Officers throughout the Federal Government, including FEMA to readily purchase the product line on a pre-established price list without a bidding process requirement.

3. Distributorship Development and Expansion domestically and globally

We have received one licensing inquiry from Mexico, some interest from Holland and anticipate formulating a worldwide licensing program upon completion of the utility patent process.

4. Sponsorship sales to major Corporate Social Responsibility (CSR) departments for BSN inventory

Directed at CSR (Corporate Social Responsibility) departments of the Fortune 2000 companies. This product provides for a high impact long-term return on the message/advertisement chosen, be that either the corporate identity i.e., “Verizon” and/or a specific product i.e., “This Bud’s For You!”

5. Crowdfunding Revenue Sharing Agreement Investments in BSN inventory expansion

6. Revenue Sharing Agreement Investment Sales and Grants from Charitable 501c3 organizations for BSN inventory expansion based on the following:

Foundations – 501c3 organizations – sponsorship grants to provide our product to those in need while providing the organization with recognition of their contributions to help protect lives and property.

We recently entered into an agreement with a related, newly formed 501c3 charitable organization, the Disaster Support Foundation (DSF), for grants and donations to acquire and provide our Barriers for the Barrier Sharing Network. This arrangement provides Sponsors with the opportunity to utilize the charitable tax advantages versus advertising expense deductions when participating in the Barrier Sharing Network.

There is over \$1 Trillion held by over 80,000 “501-c3’s” looking for Social Impact investments in the US. DSF intends to offer these organizations investment opportunities through a ‘Revenue Sharing Agreement’ to participate in BSN.

Competition

The Fluvial barriers have been sold in Europe for a number of years and recently introduced to the US. The issues that this product has include the handling and shipping configurations which are cumbersome and not cost effective. The product comes with two holes on the wet-side of the barrier to allow water to enter and exit unfettered. Consequently, to provide the necessary ballast to hold them in place requires a 65lb. key used to join two units together made of plastic filled with concrete. This is another shipping and handling issue as well. However, it’s similarity and success does prove the viability and marketability of such a product as ours.

Both product lines (WaterBlocks and Fluvials) are made of similar polyethylene material and manufacturing process.

Liabilities and Litigation

None

We are ready to GO TO MARKET!

The team

Officers and directors

Joe Daniluk	CEO & Director
Steve Tannenbaum	Director Finance
Ambassador Sam Zakhem	Director Government Relations
Will Hunziker	Director Patent & Licensing
Scott Saxman	Product Development & Global Expansion Director

Joe Daniluk

A Denver native, Joseph is a service disabled combat veteran, married with two children. Joe's favorite pastimes include skiing, flying and financial market analysis. He brings more than 30 years of business development experience for directing and managing new project development with an emphasis in finance, automation and marketing. He is also a licensed Colorado Real Estate Broker and Private Pilot. A graduate of the University of Denver with a dual degree in Finance and Real Estate and a minor in Mass Communications and TV Production. He has an extensive computer background with training in the US Navy Tactical Data Systems military computer systems and later migrating to PC's, designing and building computers, LAN's, Enterprise systems and WEB hosting networks. During the savings and loan crisis, he was the Assistant Specialist in Charge (ASIC) of the Denver FDIC office managing 330 employees and managing and liquidating \$2.5 billion of assets recovered from closed banks and S&L's. From 1999-2014 Joseph managed SuperLoads, Inc. as CEO, a specialized freight company, moving the big, the bad and the ugly freight (150,000 to 1,000,000 lbs.) throughout North America. He obtained the only authority issued by Lloyd's of London to insure spot rail freight, which gave him a \$5 million underwriting authority. Clients included moves for NASA, SpaceX, GM, Ford Berkshire Hathaway, CH Robinson, CAT, Hyundai Heavy Industries, Fairbanks Power and Light, Pennsylvania Power and Light, Siemens and many others. Since 2006, he has been CEO of, Manufacturing Contractors, Inc., a plastic manufacturing operation providing Nuclear Waste liners for the Department of Energy and other plastic products to the USDA. LLB's product line is manufactured in the same manner and process as Manufacturing Contractors' Nuclear Waste Liners. Mr. Daniluk, is presently and for at least the past three years, the owner and operator (Director and CEO) of the following businesses: CEO and Director of Locking Line Barriers. Approximately spends 30 hours weekly and is his Primary job. 2015 to present. CEO and Director of Great American Holdings, Inc. (Asset Holding and Management) 2015 to present. CEO and Director of Strategic Solutions Team, Inc. (General Business Consulting) 2015 to present. CEO and Director of Manufacturing Contractors, Inc. (Plastic and Steel manufacturer) 2015 to present. Executive Director of Disaster Support Foundation (Charitable Organization) 2015 to present.

Steve Tannenbaum

President of Tannenbaum Consulting LLC, Steve has a diverse background with over 30 years of experience in tax, auditing and accounting services. He has testified as an expert witness in Federal, District and County Courts as well as evaluated commercial enterprises and actively participated in negotiations relative to business acquisition

and reorganization, restructuring, and dissolution. Steve brings to the table extensive history and experience working with businesses engaged in manufacturing, wholesale and retail sales, construction, mortgage banking, professional practices, and commercial and residential real estate. Steve received a B.S. in Accounting from the University of Colorado in 1975 and a B.A. in Psychology from the University of Colorado in 1973. He is a Certified Public Accountant in the State of Colorado and a member of both the American Institute of Certified Public Accountants and the Colorado Society of Certified Public Accountants. Mr. Tannenbaum is the former President of Tannenbaum & Suber, P.C. and former tax partner at Deloitte & Touche. From: 2015 To: Present Is an Officer and Director of Tannenbaum & Company, P.C. (CPA Consulting and Tax Services)

Ambassador Sam Zakhem

Sam was appointed US Ambassador to Bahrain by President Ronald Regan to serve the Middle East in 1986 and served with distinction during very volatile times. Sam also served his country as a White House Advisor, a member of the US Small Business Administration, and Chaplain in the US Navy. Sam has also been involved in the legislature of his home State, Colorado as a State Senator, and two term State Representative. In business, Sam has held various positions including CEO and Vice President of companies including Ford Motor Co., Denver University, The Heritage Foundation and others. Fluent in multiple languages, Sam has numerous degrees from various Universities both here and abroad, has served on their advisory boards as well as taught from time to time. Senator Jesse Helms heralded Ambassador Zakhem as follows: "You have the courage of your convictions and the moral and spiritual principles to guide you in rendering distinguished service to our country. You stood up to America's enemies in your courageous service as U.S. Ambassador to Bahrain. Not once have you compromised your willingness to fight to preserve the freedoms of the American people." From: 2015 To: Present Is a Business Advisor & Public Speaker Self Employed (Consulting)

Will Hunziker

Will is a registered practicing patent attorney in Denver and Boulder, specializing in patent, trade secret, trademark, copyright searching, licensing, registration, prosecution, and litigation. As LLB's primary patent counsel, he will manage outside law firms retained to pursue the protection of the company's intellectual property and licenses. Graduating from University of Colorado with a Bachelor's Degree in Molecular, Cellular & Developmental Biology that included studies in genetic engineering, chemistry, biology, physics, and mathematics, Will also received a Bachelor's Degrees in both English and Philosophy: Law and Society. Will earned his Juris Doctor from Seattle University School of Law. Will is active in several organizations as a member of the Federal District of Colorado, and Boulder Bar Associations, Better Business Bureau, Boulder Chamber of Commerce, Boulder / Front Range Mensa, and various business and technology Meetup Groups. From: 2015 To: Present Is an Officer and Director of Hunziker Legal Services, PLLC (Attorney at Law)

Scott Saxman

Scott is currently the Corporate Business Development Director and former Senior

Vice President of Sales & Marketing at Mold In Graphic Systems, where he's spent 25 years providing products and services to the worldwide rotational molding industry. Previously, he served for six years as Director of Marketing & Sales at Flexible Flyer Toys focused on the ongoing development of new lines of plastic toys. Prior to that he served as Marketing & Product Development Manager at Hedstrom Plastics Corporation, a leading rotational molding plastic manufacturer. Educated at Indiana University with a Bachelor's in Business and Economics, his extensive international and domestic business and product development skills as well as his 37+ years of broad experience in the field of rotational plastic molding and manufacturing have been invaluable to LLB. From: 2015 To: Present Is a Business Development Director of Mold In Graphic Systems (Graphic Provider for Plastics)

Number of Employees: 1

Related party transactions

Since the Company's inception and through December 29, 2017, the Company has been held in operational abeyance pending this offering. By its incorporators, financial supporters and related parties, including; Great American Holdings Inc., Manufacturing Contractors Inc., Strategic Solutions Team Inc., all of which are controlled by Joseph Daniluk, CEO of the Company, Locking Line Barriers Corporation, its controlling stockholder, along with approximately, two dozen other parties, now related parties, in order to develop and prepare the Company to become transactional and begin conducting business. Transactions by and between the Company and the related parties will be ongoing for the foreseeable future in support of the company and its ongoing business. The estimated cash value of the investment(s) realized to date "founders contributions" including, but not limited to; deferred compensation, credit facilities provided, services rendered, and other effective contributions for the entire "WaterBlocks Project" is estimated at \$4 million, with an undefined portion thereof for the benefit of the Company. These "founders' contributions" benefiting the Company have been fully compensated for through the issuance of the Company capital stock. Thereby resulting in a debt-free Corporation, consisting of two Assets: a.) The Global Distribution License and b.) \$100 cash to open the business checking account, with No Liabilities. Further, the intellectual property, related patents (see Risk Factors), of the WaterBlocks product line, is held by Great American Holdings, Inc., and divided into two categories; manufacturing and marketing, distribution. The exclusive 20 year manufacturing license has been granted to Manufacturing Contractors, Inc. and the exclusive 20 year marketing and distribution license has been granted to the Company, Locking Line Barriers Corporation, both of which are related parties.

RISK FACTORS

These are the principal risks that related to the company and its business:

- **Risk Disclosures** The SEC requires the Company to identify risks that are specific to its business and its financial condition. The Company is still subject to all the

same risks that all companies in its business, and all companies in the economy, are exposed to. These include risks relating to economic downturns, political and economic events and technological developments. Additionally, early-stage companies are inherently more risky than more developed companies. You should consider general risks as well as specific risks when deciding whether to invest. These are the principal risks that relate to the Company and its business:

- **Competitive Risks** Once the product is in use, we anticipate many ‘copycats’ may try to redesign the basic concepts and attempt to compete with this product. Patent infringement and development costs may deter such attempts. LLB believes, once the Barrier Sharing Network is operational, this network service will negatively impact the ‘copycat profitability equation’, as an investment in a costly competitive product that is readily available through the Network at minimal cost may thwart copycats.
- **Marketing and Sales Risks** There has been no similar product or related advertising scheme on the market in the US prior to 2016. Consequently, there is no data upon which to formulate metrics for company valuations, marketing, sales and profitability, analysis or other common types of investment due diligence. All projections and forward-looking statements contained herein are simply estimates the company believes to be reasonable. Standalone sales of the product, without advertising, will take place primarily with government agencies, where ownership and control of the product is more important than the cost factor. This may also be true for some large corporations. We anticipate less than 40% of our revenue will come from this source of sales during the first three years of operations, due to the lag time normally encountered with such organizations to execute such a purchase. Our target market is other municipalities, agencies and other business enterprises which have an interest in a cost sharing methodology for the acquisition of disaster support equipment. We will be relying on need versus cost for the successful marketing of our Products and Network memberships. Membership fees and nominal equipment rental charges are anticipated to provide only an estimated 10-15% of our revenue during our first three years of operations. All sales of the WaterBlocks product line must, contractually, come through LLB. We anticipate the bulk of our sales and revenues to be generated from our marketing efforts and the marketing efforts of our affiliates and future distributors. This would include the sale of “Barrier Sharing Network Revenue Sharing Agreements” by and through LLB and its affiliates. There having been no such sales or efforts to sell revenue sharing agreements to date, LLB is unable to provide any reliable forecast or expectation regarding the viability of such sales. Advertising Sales to sponsors and donors is estimated to generate 10-15% of the company’s revenue. It is possible the company could completely fail in this marketing endeavor. The company has no previous experience in selling or marketing advertising. There are no competitive similarities to this advertising medium, or any other known facts to formulate standard advertising industry sales metrics as to impressions or cost per impression. Such advertising sales will remain conceptual, for the most part, until such time as the barriers are shown working and controlling floodwaters on national news. The only factor making such sales conceivable is

the low advertising cost/rate when amortized over the life of the product and the advertisement thereon.

- **Ordinary, normal and common startup company Risks** This company is a Start-Up. It is a high risk venture, an unknown undertaking, that will be subject to all the risks experienced by any new startup company. There are no known management personnel available with previous experience in this specific endeavor. There are no known competitors to provide related comparisons. The one and only known factor available to the Company is the "Demand for such a product and rental service", which is enormous. The challenge is the Company's ability to bring the product and service to market successfully.
- **The company depends on one primary product line and related services to start. Others will be developed and added as the opportunities to do so permit.** The company's primary product is the WaterBlocks Product Line. Although it is developing other products, the company's survival in the near term depends upon being able to sell or rent the WaterBlocks in sufficient quantities to make a profit.
- **The delivery of the Company's product line is dependent upon third-party manufacturers.** The company's primary product is manufactured by third parties. The Company, by Contract is required to purchase the product from the licensed exclusive Manufacturer and must rely on the manufacturer for the products and related warranties. Difficulties encountered by the manufacturer may result in the inability to deliver product or in a timely manner, the Company may be impacted.
- **If the company is unable to raise sufficient funding. It will not succeed.** There can be no assurance that the company will meet our projections, goals and/or objectives. There can be no assurance that there will be sufficient acceptance of product to succeed.
- **The company is controlled by its CEO** LLB's CEO also controls the owner of the intellectual property rights, Great American Holdings, Inc., and Manufacturing Contractors, Inc., the exclusive manufacturer of the WaterBlocks product line.
- **Patent / Intellectual Property License Risks:** Locking Line Barriers Corporation, LLB's, only intellectual property rights are those rights conveyed in the Global Distribution and Licensing Agreement. LLB has no other rights to or in the intellectual property related to the "WaterBlocks" project. LLB has a legal obligation under its license agreement to pay all related costs and expenses to develop, expand and protect the existing intellectual property rights in consideration of having the control of the expansion of the intellectual property rights and the exploitation thereof globally. The related Product License(s) we rely on for various underlying intellectual property rights in order to minimize competitive impact on the operation our business including pending patents, may not be sufficiently broad or otherwise may not result in a significant competitive advantage. In addition, the steps that we are required to take to maintain and protect the intellectual property rights may not prevent our rights from being challenged, invalidated, circumvented or designed-around, particularly in countries where intellectual property rights are not highly developed or protected. In some circumstances, enforcement may not be

available to us because an infringer has a dominant intellectual property position or for other business reasons. Any failure by the Company to obtain or maintain intellectual property rights that convey competitive advantage, adequately protect the intellectual property or detect or prevent circumvention or unauthorized use of such property, could adversely impact our competitive position and results of operations. We also rely on nondisclosure and noncompetition agreements with vendors, consultants and other parties to protect, in part, trade secrets and other proprietary rights. There can be no assurance that these agreements will adequately protect our trade secrets and other proprietary rights and will not be breached, that we will have adequate remedies for any breach, that others will not independently develop substantially equivalent proprietary information or that third parties will not otherwise gain access to our trade secrets or other proprietary rights. As we expand our business, protecting the intellectual property rights will become increasingly important. The protective steps we have taken may be inadequate to deter competitors from using the proprietary information. In order to protect or enforce our intellectual property rights, we may be required to initiate litigation against third parties, such as infringement lawsuit(s). Further, these third parties may assert claims against us with or without provocation. Such lawsuits could be expensive, take significant time and could divert management's attention from other business concerns. The law relating to the scope and validity of claims in the technology field in which we operate is still evolving and, consequently, intellectual property positions in our industry are generally uncertain. We cannot assure you that we will prevail in any of these potential suits or that the damages or other remedies awarded, if any, would be commercially valuable. Patent, processes, maintenance and infringement enforcement costs could be significant as the product is expanded to other countries. Many of the patent pending accouterments claimed could be rejected by the examiners, which won't be known for some time.

- **General Start Up Business Risks** Locking Line Barriers Corporation, LLB, is a StartUp, it has no transactional history. It only possess a License to develop and market a new idea, which has no comparable to rely upon for data or guidance on how to proceed. Certain other RISKS may exist and remain unknown or unforeseen and thereby not specified in this offering. Therefore, there are no guarantees of any kind that the business can succeed and prosper. The Company and its Team can only put forth its Best Efforts to proceed in accordance with this offering and representations.

OWNERSHIP AND CAPITAL STRUCTURE; RIGHTS OF THE SECURITIES

Ownership

- Joseph Daniluk, 13.33% ownership, Class A and Class B
- Great American Holdings, Inc., 38.89% ownership, Class A and Class B

Classes of securities

- Class B Non-Voting Common Stock: 1,500,000

Voting Rights *(of this security)* NONE

The holders of shares of the Company's Class B Non-Voting Common Stock, no par value per share are not entitled to vote individually and/or cumulatively on any matters submitted to a vote of the shareholders except as required under applicable law.

Dividend Rights *(include if applicable)*

Subject to preferences that may be granted to any then outstanding preferred stock, holders of shares of Common Stock, by Class, are entitled to receive ratably such dividends as may be declared by the Board out of funds legally available therefore as well as any distribution to the shareholders. The payment of dividends on the Common Stock will be a business decision to be made by the Board from time based upon the results of our operations and our financial condition and any other factors that our board of directors considers relevant. Payment of dividends on the Common Stock may be restricted by law and by loan agreements, indentures and other transactions entered into by us from time to time. The Company has never paid a dividend and does not intend to pay dividends in the foreseeable future, which means that shareholders may not receive any return on their investment from dividends.

Rights to Receive Liquidation Distributions

Liquidation Rights. In the event of our liquidation, dissolution, or winding up, holders of Common Stock are entitled to share ratably in all of our assets remaining after payment of liabilities and the liquidation preference of any then outstanding preferred stock or other legal obligations.

Rights and Preferences

The rights, preferences and privileges of the holders of the company's Class B Common Shares are subject to and may be adversely affected by, the rights of the holders of shares of any series of our Class A Common Shares, Preferred Shares and any additional classes of preferred stock that we may designate in the future.

- Class A Voting Common Stock: 7,500,000

Voting Rights *(of this security)*

The holders of shares of the Company's Class A Voting Common Stock, no par value per share ("Voting Common Stock") are entitled to one vote for each share held of record on all matters submitted to a vote of the shareholders. The holders of Non-voting Common Stock are not entitled to vote on any matter except as required under applicable law.

Dividend Rights *(include if applicable)*

Subject to preferences that may be granted to any then outstanding preferred stock, holders of shares of Common Stock are entitled to receive ratably such dividends as may be declared by the Board out of funds legally available therefore as well as any distribution to the shareholders. The payment of dividends on the Common Stock will be a business decision to be made by the Board from time based upon the results of our operations and our financial condition and any other factors that our board of directors considers relevant. Payment of dividends on the Common Stock may be restricted by law and by loan agreements, indentures and other transactions entered into by us from time to time. The Company has never paid a dividend and does not intend to pay dividends in the foreseeable future, which means that shareholders may not receive any return on their investment from dividends.

Rights to Receive Liquidation Distributions

Liquidation Rights. In the event of our liquidation, dissolution, or winding up, holders of Common Stock are entitled to share ratably in all of our assets remaining after payment of liabilities and the liquidation preference of any then outstanding preferred stock or other legal obligations.

Rights and Preferences

The rights, preferences and privileges of the holders of the company's Class A Common Shares are subject to and may be adversely affected by, the rights of the holders of shares of any series of our Class B Common Shares, Preferred Shares and any additional classes of preferred stock that we may designate in the future.

- **Preferred Stock: 0**

Authority is vested in the board of directors of the corporation to prescribe, in a resolution providing for the issuance of such shares, the classes, series, the number of each class or series of stock to be issued and the voting powers or no voting powers, designations, preferences, limitations, restrictions and relative rights of each class or series of stock. The corporation shall have one or more classes of shares that together have unlimited voting rights and one or more classes that together are entitled to receive the corporation's net assets upon dissolution

There are currently no rights designated for preferred stock, and there is no plan or intent to issue any Preferred of any type or class at this time.

What it means to be a Minority Holder

The only stock being offered by Locking Line Barriers Corporation is its Class B NON-voting common shares held in treasury, please be advised:

In our Company, the classes and voting structure of our stock has the effect of

concentrating voting control with a few people, specifically the founders along with a small number of shareholders. As a result, these few people collectively have the ability to make all major decisions regarding the Company.

As a minority holder of Locking Line Barriers Corporation's Class B NON-Voting common shares, you will have limited ability, if any at all, to influence company policies or any other corporate matter(s), including the election of directors, changes to the Company's governance documents, additional issuances of securities, company repurchases of securities, a sale of the Company or of assets of the Company, or transactions with related parties.

Dilution

Investors should understand the potential for dilution. Each Investor's stake in the Company, could be diluted due to the Company issuing additional shares. In other words, when the Company issues more shares, the percentage of the Company that you own will increase, even though the value of the Company may increase. You will own a smaller piece of a larger company. This increase in number of shares outstanding could result from a stock offering (such as an initial public offering, another crowdfunding round, a venture capital round or angel investment), employees exercising stock options, or by conversion of certain instruments (e.g., convertible notes, preferred shares or warrants) into stock.

If the company decides to issue more shares, an Investor could experience value dilution, with each share being worth less than before. There may also be earnings dilution, with a reduction in the amount earned per share (although this typically occurs only if we offer dividends, and most early stage companies are unlikely to offer dividends, preferring to invest any earnings into the Company).

The type of dilution that hurts early-stage investors mostly occurs when the company sells more shares in a "down round," meaning at a lower valuation than in earlier offerings.

If you are making an investment expecting to own a certain percentage of the Company or expecting each share to hold a certain amount of value, it is important to realize how the value of those shares can decrease by actions taken by the Company. Dilution can make drastic changes to the value of each share, ownership percentage, voting control, and earnings per share.

PLEASE ensure you review other investment risks disclosed in our RISK DISCLOSURE Section, herein.

Transferability of securities

For a year, the securities can only be resold:

- In an IPO;
- To the company;

- To an accredited investor; and
- To a member of the family of the purchaser or the equivalent, to a trust controlled by the purchaser, to a trust created for the benefit of a member of the family of the purchaser or the equivalent, or in connection with the death or divorce of the purchaser or other similar circumstance.

FINANCIAL STATEMENTS AND FINANCIAL CONDITION; MATERIAL INDEBTEDNESS

Financial Statements

Our financial statements can be found attached to this document. The financial review covers the period ending in 2019-12-31.

Financial Condition

Results of Operation

The circumstances which shape WaterBlocks' past and current performance rest solely on the success of our crowdfunding, and other capital fundraising efforts. As a pre-revenue company pursuit of capital is critical to our success and remains our primary focus.

In the year 2019 we had successes which include consolidating our IP protections, building our product prototypes, and we laid the foundation for future marketing. We set the stage to announce our products globally in 2020 by filming a television show highlighting WaterBlocks and by preparing for our product launch at Con-Expo. The resources used in 2019 positioned us for a successful 2020. These efforts relied heavily on the investment support secured by WaterBlocks. All of these successes were pure cost-functions, as reflected in the financials.

In the event the Company is successful in completing this funding, the funds will be utilized in accordance with the "Use Of Proceeds" described in this offering.

Financial Milestones

The Company is investing in growth of the brand and inventory for sales and networking rental inventory resulting in net income losses as a result.

Liquidity and Capital Resources

The Company is dependent upon its capital funding efforts and resulting resources to

begin and pursue its operations. These capital resources will come from the Company's CF Regulated funding efforts through one or more venues and/or sources.

In Addition:

We have a robust Capital Funding Plan and will likely seek to continue to raise capital in the form of equity, debt and/or revenue sharing agreements, or any other method available to the Company.

The Company being a Start-Up business with no assets, cash flow or transactional history is unable to establish conventional "commercial credit". The Company has developed and will expand what it refers to as "Private Credit Facility (PCF)" defined for accounting and operational purposes as "PCF Debit and Credit Transactions" received from or payable to; vendors, investors, organizations, related parties, and others, who may provide effectively credit and/or funds in kind to the Company, as need from time to time, requiring repayment in relatively short time periods of cash. debt instruments and/or equity.

Further, our liquidity will receive a positive impact by and through potential sales of the WaterBlocks product line and related services, as well as the sale of Distributor Sub-License Agreements.

Indebtedness

The Company has no debt or material terms of indebtedness.

Recent offerings of securities

None

Valuation

\$18,000,000.00

The Pre-Money Valuation has been formulated as follows: (Total Shares Issued X Offering Price) = Valuation (9,000,000 X \$2.00) = \$18,000,000 and further; We have not undertaken any efforts to produce a valuation of the Company. The Board of Directors determined that a Price of \$2.00 per share was a reasonable sale price of the outstanding Shares held in Treasury for this offering. Valuation Discussion: The price of the shares merely reflects the opinion of the Company as to what could be the fair market value. When incorporating "Blue Sky" value of the Intangible Assets, including, but not limited to; three years of R&D, licenses and related trademark rights, web site and marketing tools and copyrights, and revenue potential. The actual value can only be determined when a willing purchaser pays and the seller accepts the price offered. Financial Statement correlation; the CEO elected to value the Company's Intangible Assets at \$0.00 as no reasonable valuation formulation could be determined. The single most important intangible asset of the company is its 20 year Global Marketing License for the WaterBlocks product line and at the time financial statement were

prepared no comparative valuation could be found. The Company believes that this license will result in a minimum average CTOE (cash throw off to equity) of \$2m annually over the first 20 years of the license. Our mathematical analysis, for a Discounted Future Value of the CTOE; using the 20 Year Life of the Global Distribution License, a forecast of an average \$2M annually in CTOE, discounted at 10%, results in a Present Value of \$23.8M; Source; Motley Fool – xcalc. Conclusion: In considering the value of the Company’s unrestricted Global Distribution License we included the only similar comparable we have found. The recent article disclosing Nestle’s purchase of the restricted by market segment, Global Distribution Rights from Starbucks. Insufficient data precludes a comparative analysis, but the transaction does shed some light on the value of Global Distribution Rights. Article Source "The Denver Post, May 8, 2018, page 15 by AP" NESTLE TAKES OVER SALES OF STARBUCKS IN GROCERY AISLES Seattle: Nestle is paying more than \$7 billion to buy the rights to sell Starbucks coffee and tea in supermarkets and other stores outside its coffee shops. The deal comes with a huge price tag for Nestle. but it could pay off big for the- Swiss company. Its Nescafe and Nespresso don't carry anywhere near the heft in America that the Starbucks brand does, with its \$2 billion in annual sales. Nestle will also put Starbucks in grocery stores outside the U.S. and Canada. The deal gives Nestle the rights to market, sell and distribute bags of Starbucks coffee beans, as well as its instant coffee. Nestle will also sell other brands owned by Starbucks, such as Seattle's Best Coffee, Teavana tea and Torrefazione Italia coffee, and will be allowed to put the Starbucks brand on Nestle single-serve capsules for coffee machines.

USE OF PROCEEDS

	Offering Amount Sold	Offering Amount Sold
Total Proceeds:	\$10,000	\$1,070,000
Less: Offering Expenses	\$5,000	\$150,000
StartEngine Fees (6% total fee)	\$600	\$64,200
Net Proceeds	\$4,400	\$855,800
Use of Net Proceeds*:		
Inventory Purchases	\$0	\$500,000
Marketing Development	\$0	\$25,000
Product Marketing	\$0	\$90,000

Capital Marketing	\$0	\$90,000
Social Media Ads	\$1,000	\$50,000
PR - Services	\$1,500	\$20,000
Social Media Mgmt.	0	\$10,000
New Offering / Amendment	0	\$10,800
Working Capital	\$1,900	\$60,000
Total Use of Proceeds	\$10,000	\$1,070,000

***Use of Net Proceeds** may be affected by category, as the Company has a robust plan for raising additional Capital from sources other than this Offering. In such an event, as determined by the Board, such additional funds may be allocated to fund part or entirely, one or more of the categories reflected above prior to the receipt of funds from this Offering. In such an event, the funds received from this Offering will be reallocated as directed by the Board, should all categories be funded by other sources, any remainder from this Offering shall be applied to the "Working Capital" category.

We are seeking to raise a minimum of \$10,000 (target amount) and up to \$1,070,000 (overallotment amount) in this offering through Regulation Crowdfunding. If we manage to raise our overallotment amount of \$1,070,000, we believe the amount will last us 3 months and plan to use the net proceeds of approximately \$80,500 as described, and incorporate an Offering Amendment to increase the offering and over the course of time attempt to reach a total raise of \$1,070,000 within the 12 month window allowed.

Irregular Use of Proceeds

The Company will incur Irregular Use of Proceeds that may include but are not limited to the following over \$1,000: Vendor payments and salary made to one's self, a friend or relative; Any expense labeled "Administration Expenses" that is not strictly for administrative purposes; Any expense labeled "Travel and Entertainment"; Any expense that is for the purposes of inter-company – "related party" debt, back or current payments. Further, the Company being a Start-Up business with no assets, cash flow or transactional history is unable to establish conventional credit. The Company has developed and will expand what it refers to as "Private Credit Facility (PCF)" defined for accounting and operational purposes as "PCF Debit and Credit Transactions" received from or payable to; vendors, investors, organizations, related parties, and others, who may provide effectively credit and/or funds in kind to the Company, as need from time to time, requiring repayment in relatively short time periods. Depending on timing such repayments may come from and become part of

the use of proceeds.

REGULATORY INFORMATION

Disqualification

No disqualifying event have been recorded in respect to the company or its officers or directors.

Compliance failure

The company has not previously failed to comply with Regulation CF.

Annual Report

The company will make annual reports available at www.LLLBusa.com/Public Documents/ in the section labeled Accounting. The company will make annual reports available on its website and be available within 120 days of the end of the issuer's most recent fiscal year.

EXHIBIT B TO FORM C

**FINANCIAL STATEMENTS AND INDEPENDENT ACCOUNTANT'S REVIEW FOR
Locking Line Barriers Corporation dba WaterBlocks**

[See attached]

Locking Line Barriers Corporation
f/k/a Locking Line Barriers
A Colorado Corporation

Financial Statements (Unaudited) and
Independent Accountant's Review Report

December 31, 2019 and 2018

LOCKING LINE BARRIERS CORPORATION

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To the Board of Directors
Locking Line Barriers Corporation
Denver, Colorado

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

We have reviewed the accompanying financial statements of Locking Line Barriers Corporation (the "Company"), which comprise the balance sheets as of December 31, 2019 and 2018, and the related statements of operations, changes in stockholders' equity, and cash flows for the years then ended and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

Going Concern

As discussed in Note 3, certain conditions indicate that the Company may be unable to continue as a going concern. The accompanying financial statements do not include any adjustments that might be necessary should the Company be unable to continue as a going concern.

Artesian CPA, LLC

Denver, Colorado
April 23, 2020

Artesian CPA, LLC

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LOCKING LINE BARRIERS CORPORATION
BALANCE SHEETS (UNAUDITED)
As of December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Current Assets:		
Cash and cash equivalents	\$ 27,593	\$ 39
Deposits	3,000	3,000
Offering costs	16,660	5,150
Subscription receivable	24,250	13,980
Total Current Assets	<u>71,503</u>	<u>22,169</u>
Non-Current Assets:		
Intangibles	<u>10,000</u>	<u>5,000</u>
Total Non-Current Assets	10,000	5,000
TOTAL ASSETS	<u><u>\$ 81,503</u></u>	<u><u>\$ 27,169</u></u>
LIABILITIES AND STOCKHOLDERS' EQUITY		
Liabilities:		
Current Liabilities:		
Due from shareholder	<u>\$ 11,000</u>	<u>\$ -</u>
Total Liabilities	<u>11,000</u>	<u>-</u>
Stockholders' Equity:		
Preferred Stock, no par, 20,000,000 shares authorized, 0 shares issued and outstanding, as of both December 31, 2019 and 2018	-	-
Class A Common Stock, no par, 8,500,000 shares authorized, 7,500,000 shares issued and outstanding, as of both December 31, 2019 and 2018	-	-
Class B Common Stock, no par, 2,500,000 shares authorized, 1,683,851 and 1,574,143 shares issued and outstanding, as of December 31, 2019 and 2018, respectively	-	-
Common Stock-undesignated, no par, 9,000,000 shares authorized, 0 shares issued and outstanding, as of December 31, 2019 and 2018, respectively	-	-
Treasury Stock, no par, 1,816,149 and 1,925,857 shares held as of December 31, 2019 and 2018, respectively	-	-
Additional paid-in capital	265,453	85,936
Accumulated deficit	(194,950)	(58,767)
Total Stockholders' Equity	<u>70,503</u>	<u>27,169</u>
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	<u><u>\$ 81,503</u></u>	<u><u>\$ 27,169</u></u>

See Independent Accountant's Review Report and accompanying notes, which are an integral part of these financial statements.

LOCKING LINE BARRIERS CORPORATION
STATEMENTS OF OPERATIONS (UNAUDITED)
For the years ended December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Net revenues	\$ -	\$ -
Costs of net revenues	-	-
Gross loss	-	-
Operating Expenses:		
General & administrative	136,183	56,709
Sales & marketing	-	2,058
Total Operating Expenses	<u>136,183</u>	<u>58,767</u>
Loss from operations	<u>(136,183)</u>	<u>(58,767)</u>
Provision for income taxes	-	-
Net Loss	<u>\$ (136,183)</u>	<u>\$ (58,767)</u>

See Independent Accountant's Review Report and accompanying notes, which are an integral part of these financial statements.

LOCKING LINE BARRIERS CORPORATION
STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY (UNAUDITED)
For the years ended December 31, 2019 and 2018

	Preferred Stock		Common Stock				Treasury Stock	Additional Paid-In Capital	Accumulated Deficit	Total Stockholders' Equity
			Class A Common Stock		Class B Non-Voting Common Stock					
	Shares	Amount	Shares	Amount	Shares	Amount				
Balance at December 31, 2017	-	\$ -	7,500,000	\$ -	1,510,000	\$ -	1,990,000	\$ -	100	\$ -
Class B Common Stock Issuance	-	-	-	-	20,000	-	(20,000)	-	-	-
Class B Common Stock Issuance - Reg CF	-	-	-	-	44,143	-	(44,143)	-	-	-
Net loss	-	-	-	-	-	-	-	-	-	85,836
Balance at December 31, 2018	-	\$ -	7,500,000	\$ -	1,574,143	\$ -	1,925,857	\$ -	(58,767)	\$ (58,767)
Class B Common Stock Issuance	-	\$ -	-	\$ -	42,500	\$ -	(42,500)	\$ -	-	\$ 42,500
Class B Common Stock Issuance - Reg CF	-	-	-	-	66,708	-	(66,708)	-	-	133,416
Class B Common Stock issued for service	-	-	-	-	500	-	(500)	-	-	500
Capital contributions by founder	-	-	-	-	-	-	-	-	-	3,101
Net loss	-	-	-	-	-	-	-	-	-	(136,183)
Balance at December 31, 2019	-	\$ -	7,500,000	\$ -	1,683,851	\$ -	1,816,149	\$ -	(136,183)	\$ (136,183)
										\$ 265,453
										\$ (194,950)
										\$ 70,503

See Independent Accountant's Review Report and accompanying notes, which are an integral part of these financial statements.

LOCKING LINE BARRIERS CORPORATION
STATEMENTS OF CASH FLOWS (UNAUDITED)
For the years ended December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Cash Flows From Operating Activities		
Net Loss	\$ (136,183)	\$ (58,767)
Adjustments to reconcile net loss to net cash used in operating activities:		
Shares issued in exchange for services	500	-
Changes in operating assets and liabilities:		
Increase in deposits	-	(3,000)
Net Cash Used In Operating Activities	<u>(135,683)</u>	<u>(61,767)</u>
Cash Flows From Investing Activities		
Patent acquisition costs	<u>(5,000)</u>	<u>(5,000)</u>
Net Cash Used In Investing Activities	<u>(5,000)</u>	<u>(5,000)</u>
Cash Flows From Financing Activities		
Proceeds from issuance of Class B common stock	165,646	71,856
Contributions from founders	3,101	-
Advances from founder	11,000	-
Offering costs	<u>(11,510)</u>	<u>(5,150)</u>
Net Cash Provided By Financing Activities	<u>168,237</u>	<u>66,706</u>
Net Change In Cash	27,554	(61)
Cash at Beginning of Period	39	100
Cash at End of Period	<u>\$ 27,593</u>	<u>\$ 39</u>
Supplemental Disclosure of Cash Flow Information		
Cash paid for interest	\$ -	\$ -
Cash paid for income taxes	\$ -	\$ -

See Independent Accountant's Review Report and accompanying notes, which are an integral part of these financial statements.

LOCKING LINE BARRIERS CORPORATION
NOTES TO FINANCIAL STATEMENTS (UNAUDITED)
As of December 31, 2019 and 2018 and for the years then ended

NOTE 1: NATURE OF OPERATIONS

Locking Line Barriers Corporation (the “Company”) is a corporation organized on October 10, 2015 under the laws of Colorado under the name of Locking Line Barriers and does business under the trade name WaterBlocks. The Company changed its name from Locking Line Barriers to Locking Line Barriers Corporation on February 12, 2018. The Company was formed to market and distribute the WaterBlocks product line.

As of December 31, 2019, the Company has not commenced planned principal operations nor generated revenue. The Company’s activities since inception have consisted of formation activities and preparations to raise capital. Once the Company commences its planned principal operations, it will incur significant additional expenses. The Company is dependent upon additional capital resources for the commencement of its planned principal operations and is subject to significant risks and uncertainties; including failing to secure funding to operationalize the Company’s planned operations or failing to profitably operate the business.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accounting and reporting policies of the Company conform to accounting principles generally accepted in the United States of America (GAAP).

The Company adopted the calendar year as its basis of reporting.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash Equivalents

For the purpose of the statement of cash flows, cash equivalents include time deposits, certificate of deposits, and all highly liquid debt instruments with original maturities of three months or less.

Stock Subscription Receivable

The Company records stock issuances at the effective date. If the subscription is not funded upon issuance, the Company records a stock subscription receivable as an asset on the balance sheet. When stock subscription receivables are not received prior to the issuance of financial statements at a reporting date in satisfaction of the requirements under FASB ASC 505-10-45-2, the stock subscription receivable is reclassified as a contra account to stockholders’ equity on the balance sheet.

See accompanying Independent Accountant’s Review Report

LOCKING LINE BARRIERS CORPORATION
NOTES TO FINANCIAL STATEMENTS (UNAUDITED)
As of December 31, 2019 and 2018 and for the years then ended

Intangible Assets

The Company capitalizes costs related to maintaining and filing patents, copyrights, and trademark applications and commences amortization over a patent's estimated useful life, typically 17 years, when a patent is successfully filed. During 2019 and 2018, the Company capitalized \$5,000 in each year in patent, copyright, and trademark related costs, resulting in intangible assets of \$10,000 and \$5,000 as of December 31, 2019 and 2018, respectively. Amortization expense for the year was not recorded as the patent is pending as of the date the financial statements were available to be issued.

Fair Value of Financial Instruments

Financial Accounting Standards Board ("FASB") guidance specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources, while unobservable inputs reflect market assumptions. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to unobservable inputs (Level 3 measurement). The three levels of the fair value hierarchy are as follows:

Level 1 - Unadjusted quoted prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date. Level 1 primarily consists of financial instruments whose value is based on quoted market prices such as exchange-traded instruments and listed equities.

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly (e.g., quoted prices of similar assets or liabilities in active markets, or quoted prices for identical or similar assets or liabilities in markets that are not active).

Level 3 - Unobservable inputs for the asset or liability. Financial instruments are considered Level 3 when their fair values are determined using pricing models, discounted cash flows or similar techniques and at least one significant model assumption or input is unobservable.

The carrying amounts reported in the balance sheets approximate their fair value.

Deferred Offering Costs

The Company complies with the requirement of FASB ASC 340-10-S99-1. Prior to the completion of the offering these costs are capitalized as deferred offering costs on the balance sheet. The deferred offering costs are charged to stockholders' equity upon the completion of the offering.

Income Taxes

The Company uses the liability method of accounting for income taxes as set forth in ASC 740, *Income Taxes*. Under the liability method, deferred taxes are determined based on the temporary differences between the financial statement and tax basis of assets and liabilities using tax rates expected to be in effect during the years in which the basis differences reverse. A valuation allowance is recorded when it is unlikely that the deferred tax assets will be realized.

See accompanying Independent Accountant's Review Report

LOCKING LINE BARRIERS CORPORATION
NOTES TO FINANCIAL STATEMENTS (UNAUDITED)
As of December 31, 2019 and 2018 and for the years then ended

The Company assesses its income tax positions and records tax benefits for all years subject to examination based upon its evaluation of the facts, circumstances and information available at the reporting date. In accordance with ASC 740-10, for those tax positions where there is a greater than 50% likelihood that a tax benefit will be sustained, our policy is to record the largest amount of tax benefit that is more likely than not to be realized upon ultimate settlement with a taxing authority that has full knowledge of all relevant information. For those income tax positions where there is less than 50% likelihood that a tax benefit will be sustained, no tax benefit will be recognized in the financial statements. The Company has determined that there are no material uncertain tax positions.

The Company accounts for income taxes with the recognition of estimated income taxes payable or refundable on income tax returns for the current period and for the estimated future tax effect attributable to temporary differences and carryforwards. Measurement of deferred income items is based on enacted tax laws including tax rates, with the measurement of deferred income tax assets being reduced by available tax benefits not expected to be realized in the immediate future. The Company estimates it will have net operating loss carryforwards of \$194,950 and \$58,767 as of December 31, 2019 and 2018, respectively. The Company pays federal and Colorado income taxes at a combined effective rate of approximately 25% and has used this effective rate to derive net deferred tax assets of \$48,070 and \$14,491 as of December 31, 2019 and 2018, respectively, resulting from its net operating loss carryforward. Due to uncertainty as to the Company's ability to generate sufficient taxable income in the future to utilize the net operating loss carryforwards before they begin to expire in 2038, the Company has recorded a full valuation allowance to reduce the net deferred tax asset to zero.

Since inception, no tax returns have been filed until they are legally required. All tax periods since inception remain open to examination by the taxing jurisdictions to which the Company is subject.

NOTE 3: GOING CONCERN

The accompanying financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. The Company is a business that has not yet generated revenue or profits, has sustained net losses of \$136,183 and \$58,767 during the years ended December 31, 2019 and 2018, respectively, has negative cash flows from operations, has an accumulated deficit of \$194,950 as of December 31, 2019.

The Company's ability to continue as a going concern in the next twelve months is dependent upon its ability to obtain capital financing from investors sufficient to meet current and future obligations and deploy such capital to produce profitable operating results. No assurance can be given that the Company will be successful in these efforts. These factors, among others, raise substantial doubt about the ability of the Company to continue as a going concern for a reasonable period of time. The balance sheet does not include any adjustments relating to the recoverability and classification of recorded asset amounts or the amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

See accompanying Independent Accountant's Review Report

LOCKING LINE BARRIERS CORPORATION
NOTES TO FINANCIAL STATEMENTS (UNAUDITED)
As of December 31, 2019 and 2018 and for the years then ended

NOTE 4: STOCKHOLDERS' EQUITY

On September 5, 2018, the Company amended and restated its Articles of Incorporation authorizing 20,000,000 shares of Common Stock, designating 8,500,000 shares of common stock as Class A Unrestricted Voting Common Stock and 2,500,000 shares of common stock as Class B Restricted Non-Voting Common Stock, and 9,000,000 shares of undesignated common stock. All shares have no par value. The Company has also authorized 20,000,000 shares of Preferred Stock with no par value. Class A and Class B common stockholders have identical rights, with the exception of voting rights, to which Class B stockholders have no voting rights. Preferred stockholders voting rights are determined by the Board prior to offering and stated/confirmed at the time of issue, the Preferred Stock the Company is issuing has no voting rights. Preferred stock has liquidation preferences in the case of a liquidation of the Company under the terms of the articles of incorporation.

As of both December 31, 2019 and 2018, 7,500,000 shares of Class A Voting Common Stock were issued and outstanding. As of December 31, 2019 and 2018, 1,683,851 and 1,574,143 shares of Class B Non-Voting Common Stock were issued and outstanding, respectively. No shares of preferred stock are issued and outstanding as of December 31, 2019 and 2018. The Company issued itself shares of common stock as treasury stock. Share issuances in 2019 and 2018 were out of the treasury stock balances. As of December 31, 2019 and 2018, 1,816,149 (1,000,000 shares of Class A common stock and 816,149 shares of Class B common stock) and 1,925,857 (1,000,000 shares of Class A common stock and 925,857 shares of Class B common stock) were held as treasury stock, respectively.

In 2019, the Company issued 42,500 shares of Class B Non-Voting Common Stock at \$1.00 per share resulting in gross proceeds of \$42,500 and 500 shares were issued at \$1.00 per share in exchange for services totaling \$500. In 2018, the Company issued 20,000 shares of Class B Non-Voting Common Stock at \$0.00 per share resulting in proceeds of \$0. As of December 31, 2019 and 2018, there was \$700 and \$0 of subscription receivables, respectively, related to this issuance.

In 2019, the Company has raised \$133,416 through issuance of its Class B Non-Voting Common Stock pursuant to an offering under Regulation Crowdfunding, where 66,708 shares were issued at \$2.00 per share. In 2018, the Company has raised \$85,836 through issuance of its Class B Non-Voting Common Stock pursuant to an offering under Regulation Crowdfunding, where 44,143 shares were issued at \$2.00 per share. As of December 31, 2019 and 2018, there was \$23,550 and \$13,980 of subscription receivables, respectively, related to this issuance.

NOTE 5: RELATED PARTY TRANSACTIONS

Related Party Management Fees

The Company has a management agreement with Strategic Solutions Team, Inc. ("SST"), which has not been formalized or memorialized, SST is wholly owned by the CEO of the Company. The agreement is for SST to manage and facilitate all corporate and business needs and activities of the Company until such time the Company has the resources and begins operations on its own. For the years ended December 31, 2019 and 2018 the Company paid SST \$131,100 and \$54,600, respectively.

LOCKING LINE BARRIERS CORPORATION
NOTES TO FINANCIAL STATEMENTS (UNAUDITED)
As of December 31, 2019 and 2018 and for the years then ended

Related Party Global Distribution Agreement

On October 27, 2017, a global distribution agreement was entered into between the Company and Great American Holdings, Inc., in which the CEO of the Company, is the controlling shareholder. Great American Holdings, Inc. holds all intellectual property, manufacturing, sales and distribution rights to the WaterBlocks products. The Company agrees to pay Great American Holdings, Inc. 3% of the product sales price (as defined in the agreement) and 3% of product rental revenue. The agreement has a term of 20 years, commenced on October 27, 2017, and renews automatically for a like period in perpetuity, absent any objection by either party, upon 30 days written notice from the objecting party to the other.

NOTE 6: RECENT ACCOUNTING PRONOUNCEMENTS

In May 2014, the FASB issued ASU 2014-09, *Revenue from Contracts with Customers* (Topic 606). This ASU supersedes the previous revenue recognition requirements in ASC Topic 605—Revenue Recognition and most industry-specific guidance throughout the ASC. The core principle within this ASU is to recognize revenues when promised goods or services are transferred to customers in an amount that reflects the consideration expected to be received for those goods or services. In August 2015, the FASB issued ASU 2015-14, *Revenue from Contracts with Customers*, which deferred the effective date for ASU 2014-09 by one year to fiscal years beginning after December 15, 2017, while providing the option to early adopt for fiscal years beginning after December 15, 2016. Transition methods under ASU 2014-09 must be through either (i) retrospective application to each prior reporting period presented, or (ii) retrospective application with a cumulative effect adjustment at the date of initial application. We are continuing to evaluate the impact of this new standard on our financial reporting and disclosures, including but not limited to a review of accounting policies, internal controls and processes. The Company adopted this new standard effective January 1, 2018.

In February 2016, the FASB issued ASU 2016-02, *Leases* (Topic 842). This ASU requires a lessee to recognize a right-of-use asset and a lease liability under most operating leases in its balance sheet. The ASU is effective for annual and interim periods beginning after December 15, 2019, including interim periods within those fiscal years. Early adoption is permitted. We are continuing to evaluate the impact of this new standard on our financial reporting and disclosures.

Management does not believe that any recently issued, but not yet effective, accounting standards could have a material effect on the accompanying consolidated balance sheet. As new accounting pronouncements are issued, the Company will adopt those that are applicable under the circumstances.

NOTE 7: CONTINGENCIES

The Company may be subject to pending legal proceedings and regulatory actions in the ordinary course of business. The results of such proceedings cannot be predicted with certainty, but the Company does not anticipate that the final outcome, if any, arising out of any such matter will have a material adverse effect on its business, financial condition or results of operations.

LOCKING LINE BARRIERS CORPORATION
NOTES TO FINANCIAL STATEMENTS (UNAUDITED)
As of December 31, 2019 and 2018 and for the years then ended

NOTE 8: SUBSEQUENT EVENTS

Amended Articles of Incorporation

On February 28, 2020, the shareholders resolved to amend the Articles of Incorporation and increase the number of authorized from 20,000,000 shares to 100,000,000 shares for both Common and Preferred Stock.

Crowdfunding Campaign

In 2020, the Company initiated a Regulation CF crowdfunding campaign. As of April 23, 2020, \$70,526 has been raised.

Management's Evaluation

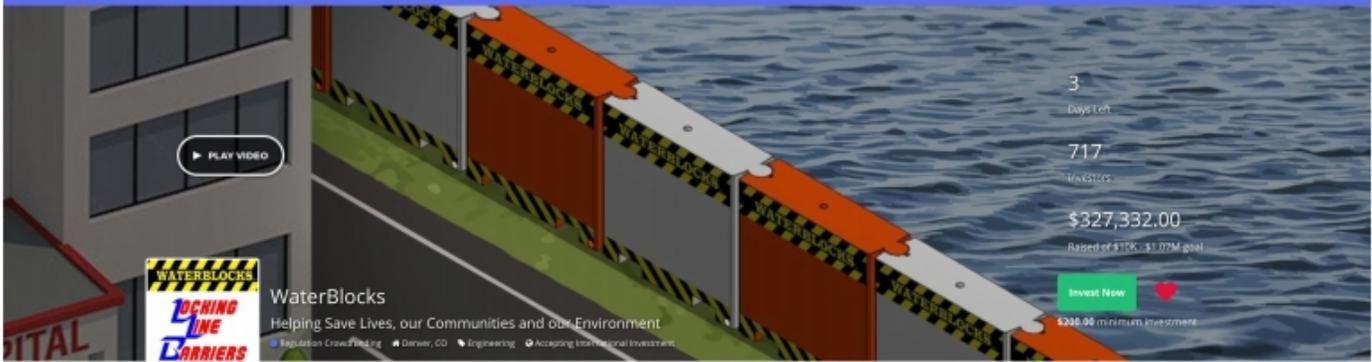
Management has evaluated all subsequent events through April 23, 2020, the date the financial statements were available to be issued. There are no material events requiring disclosure or adjustment to the financial statements.

EXHIBIT C TO FORM C

PROFILE SCREENSHOTS

[See attached]

WaterBlocks is a Title III - Regulation Crowdfunding Campaign and is actively accepting investments.



Overview | Team | Terms | Updates | Comments | [Share](#)

Reinventing Flood Barrier Systems Through Superior Design & Rapid Deployment

Invest in **WaterBlocks™**

WaterBlocks™ is a registered Trademark and dba (alternate corporate identity) of Locking Line Barriers Corporation.

Locking Line Barriers is proud to introduce a revolutionary product line that's primed to set a new bar in large-scale flood protection, **WaterBlocks™**, along with our new Digital Barrier Sharing Network.

Flooding affects more and more Americans every year - and yet, we continue to rely on inadequate systems for managing, redirecting and stopping the onslaught of flood waters.

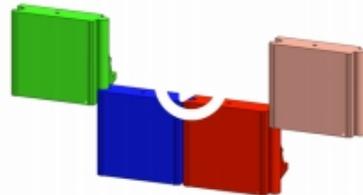
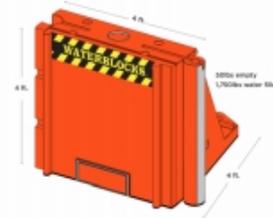
WaterBlocks™ are steel-reinforced, interconnecting plastic units that link together to create a watertight wall of protection. What makes WaterBlocks™ so special is their unique design, which allows them to be both rapidly-deployed and efficiently-assembled and removed.

WaterBlocks™ have many useful applications including crowd - traffic safety and control, construction site protection, natural resource conservation and more.

Looking ahead, Locking Line Barriers has also developed an integrated business model for long-term success and growth in our new **Barrier Sharing Network**, a forward-thinking solution that enables communities to have timely access to WaterBlocks™ on a cost-effective, as-needed basis.

Flooding strikes with little notice, but **WaterBlocks™** empowers municipalities, governmental agencies and NGO's to be better equipped with a new Tool to protect lives, communities and our environment.

Invest in WaterBlocks™ dba Locking Line Barriers Corporation with confidence as we prepare to go to market with our revolutionary WaterBlocks™ product line and related services. Funds from this crowdfunding raise will be used to support inventory expansion, marketing, promotions, and product line sales at trade shows as well as promotional events with municipalities across the country.



The Offering

Investment

\$2/share | Class B Non-voting Shares

When you invest you are anticipating the company's future equity value will exceed \$19.0 million.

Perks Packages List

\$200+ Investment - a **Digital Certificate of Ownership Replica** - (bragging rights)

Every investor receives a Digital Certificate.

Investors over \$500 receive the one applicable perk listed below:

\$500+ Investment - **Lunch On Us**

(\$25 Outback Steakhouse Gift Card)

\$1,000+ Investment - **Dinner On Us**

(\$60 Outback Steakhouse Gift Card)

\$5,000+ Investment - a **Las Vegas Getaway***

(Hotel for 2 people for 3-days/2-nights)

\$10,000+ Investment - a **Grand Las Vegas Getaway***

(Hotel for 2 people for up to 4-days/3-nights -

plus 2 Show Tickets & Dinner with LLB CEO)
\$15,000+ Investment - a **Reno VIP Getaway***
(Hotel for 2 people for 4-days/3-nights, show tickets and Dinner with LLB CEO)
* Airfare not included

\$20,000+ Investment - a **Grand Reno VIP Getaway**
(Hotel for 2 people for 5-days/4-nights, Domestic Airfare, show tickets and a Golf/Ski Day, plus Dinner with LLB CEO)

\$30,000+ Investment - a **Colorado Concierge Vacation**
(Hotel for 2 people for 4-days/3-nights, plus Domestic Airfare, Ground Transportation, Dinner with LLB CEO,
and a **Custom Entertainment Package** including either sporting event, skiing or touring with **Concierge Assistance** throughout your stay)

\$50,000+ Investment - a **Grand Weeklong Colorado Concierge Vacation**
(Hotel for 2 people for 7-days/6-nights, plus Domestic Airfare, Ground Transportation, Dinner with LLB CEO
and a **Custom Entertainment Package** including your choice of sporting event, skiing or touring with **Concierge Assistance** throughout your stay)

See More Details at www.WaterBlocks.net/perks

Please also note:

You may elect to **donate the monetary equivalent** of your perk to
the **Disaster Support Foundation** or any other charity of your choosing

*All perks occur after the offering is completed.

"Locking Line Barriers was founded with the mission to provide a superior flood protection system to **help save lives, our communities, and our environment.**"

What We've Accomplished So Far



Locking Line Barriers has secured the exclusive license to the Global Rights to Market, License and Distribute the WaterBlocks™ product line and related services. Which included the right to utilize the WaterBlocks™ trademark as an alternate corporate identity during the term of the license.

With over 100 years of combined experience in industrial manufacturing, construction, disaster response, damage control and logistical operations, we are poised to capitalize on the market viability of our superior flood barrier protection system.

In preparation to go to market, we've already gone to great lengths to execute an in-depth market research study as well as create a comprehensive WaterBlocks marketing and sales system for the Distribution, Sales & Sub-Licensing of WaterBlocks™ products and services.

We've also developed a forward-thinking community-driven 'Barrier Sharing Network' to provide for the efficient rental and rapid deployment of WaterBlocks™ systems - more on that below.

Looking ahead, our next major steps are as follows:

- Provide everyday investors with an opportunity to participate in LLB equity ownership and future profits regardless of network
- Create Revenue Sharing (investment pools) for Barrier Sharing Network inventory expansion
- Establish financing options for potential clients
- Build Locking Line Barriers Corporation dba WaterBlocks™ into a profitable global organization for the benefit of its shareholders and to help the communities it serves save lives, property and our environment

With your help, we'll be able to get there quicker - and WaterBlocks™ will too. Please read on to see how we're inventively using new technology to solve a major topical problem that affects us all.

The Problem: How Do You Stop a Flood?

You Don't! All you can do is divert the flood waters elsewhere.

So what can stand between a community and a flood?

Flooding is a growing concern for millions of people and municipalities nationwide. Despite that, there haven't been any major enhancements to flood protection over the years, leaving us relegated to these basic tools:



concrete walls



jersey barriers



sandbags



anything else handy at the time

Fact is - once it starts raining, it's already too late. Communities need a **faster, more reliable solution** to this looming threat. Most all **flood control tools** currently available in the US are **heavy, not easily moveable or deployable** and typically **permanent** once constructed.

There are, of course, a number of existing plastic barriers on the market - however being designed for traffic safety and control, their uses are **limited**, rendering them **useless** for flood control or liquid overflow management.





Over the past three years we have had extensive discussions with municipalities and various governmental agencies reflecting a common theme professed by all: **an additional source of flood barrier supply and support is needed**. Our communities' needs can't just rely on FEMA, NGO's and the occasional local vendor.

The incredible demand and outstanding need for new and improved flood protection systems is evidenced by the US Army Corps of Engineers' recent inquiry to Locking Line Barriers which read as follows:

The U.S. Army Corps of Engineers is seeking System for Award Management (SAM) Database registered businesses that can provide temporary perimeter flood barriers in the event of a flood emergency... Particularly:

"the purpose of this NOTICE is to gain knowledge of potential sources that have the ability to provide temporary perimeter flood barriers that meet the following requirements:

1. Product designed specifically to facilitate flood risk reduction measures and is meant to be rapidly installed just prior to a flood event, and disassembled after flood waters recede.
2. Product installation can be performed manually and/or with mechanized equipment.
3. May be reusable or disposable.
4. May be for rental or purchase.
5. Vendor technical advisor(s) may be available to train on proper setup, utilization, and teardown/repackaging before, during or after the event."

End Notice.

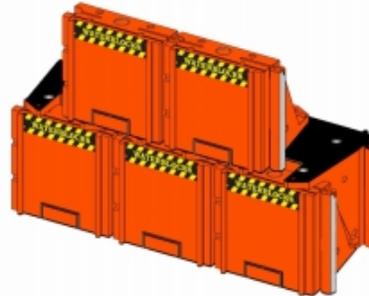
The WaterBlocks™ Solution



In response to the unresolved need for new and improved flood protection systems, Locking Line Barriers proudly introduces WaterBlocks™ to the Army Corps of Engineers - and the world at large.

WaterBlocks™ are our proprietary line of steel-reinforced plastic polyethylene blocks which link and lock together using magnetic vinyl seals to create a rapidly-deployable plastic wall of watertight protection that prevents liquid penetration at the joints, provides a dry side of protection and diverts the flow of flood water and other fluids.

Since disaster response calls for fast action, we've also ingeniously designed our lightweight blocks to fit together both when deployed and during shipping - so that an entire fleet of WaterBlocks™ may be rapidly-deployed via semi-trailer trucks.



WaterBlocks™ Design



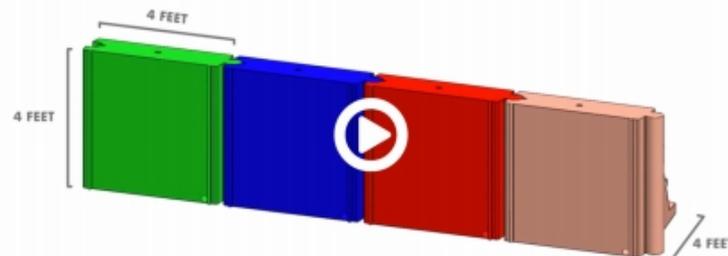
Main Unit



Shipping Set



Deployed



A detailed product construction video

WaterBlocks™ have been strategically designed in modular fashion for efficient shipping and minimizing storage space when not in use.

Interlocking and able to be configured any number of ways, each of LLB's WaterBlocks™ has a footprint of less than 4'x4' and the ability to flex up to 15-degrees in either direction at the joints to provide a wall that curves based on natural changes to the landscape.

Individual WaterBlocks™ weigh approximately 50 pounds when empty, so units may be easily carried, placed and configured by a single person. On the other hand, once automatically filled with flood water, the weight of each WaterBlocks™ swells to a mighty 1,766 pounds - making it a formidable barrier between what's wet and what's dry.

Just look at what can fit inside a single semi-trailer truck:

- 96 WaterBlocks™ Main Units
- 8 WaterBlocks™ Corner Turning Units

That's 416 linear feet of heavy-duty, customizable protection packed in a 53' trailer! And while that's a standard configuration, any grouping of barriers may be accommodated as the need arises.

WaterBlocks™ Key Features:

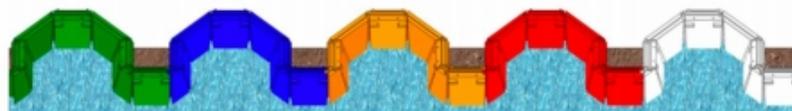
- **VERSATILE**
 - Change Wall Assembly Direction as required
 - Control Flooding, Traffic, Crowds & Hazardous Waste
- **CUSTOMIZABLE**
 - Efficiently Lock & Seal Barriers into any configuration
 - Stackable
 - Self-filling in flood use
- **RAPIDLY-DEPLOYABLE**
 - Easily lifted & moved: 2 men, 4 hours installation or removal per truckload
 - Transportation & Storage-Friendly - 416 Linear feet per 53' Trailer
 - Quick Release Device to eliminate lifting and permit rapid breakdown of assembled units
- **DURABLE & COST-EFFECTIVE**
 - REUSABLE and Recyclable
 - 20 Year Life guaranteed by the manufacturer and an expected life of probably 40 years
 - Steel-Reinforced Recycled Polyethylene Plastic

WaterBlocks™ Applications



Containment Walls

For keeping flood water out



Diversiónary Walls

For re-directing flood water as needed

WaterBlocks™ have been designed to provide a rapidly-deployable, watertight line of protection against rising flood water. During the past three years of WaterBlocks™ research and development, the product has been modified and enhanced several times to expand its uses and overall value.

The team at LLB is always striving to provide the very best product and marketable solution. We've already incorporated numerous design enhancements and improvements to expand the versatility, function and range of applications for WaterBlocks™. And while the main focus of WaterBlocks™ is and will continue to be to provide superior flood protection, our ingenious line of products may also be utilized for a wide range of other uses.

Today, Locking Line Barriers offers a multi-use product line with the versatility and features capable of providing unique solutions in multiple markets.



Construction & Drilling Site Safety

Insertable fence posts for additional height & security



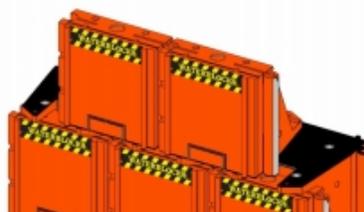
Pools & Ponds

For protection & conservation of water and/or other natural resources



Islands of Safety

Strong, mobile protection from flood water & other threats





"TruckCrusher! Walls"

The standard width of a street in the USA is 29' curb to curb.
 Double-stacked 4' wide x 8' tall x 28' long (27 barriers) = approximately 34,700 lbs. of protective stopping power!

In addition to fine-tuning a range of extended applications for WaterBlocks™, the Locking Line Barriers team has also designed, developed and filed for patent-protection for a new function of WaterBlocks™ as Truck Blockade Walls, we call it the TruckCrusher! configuration.

When double-stacked together, WaterBlocks™ can be configured to stop a rubber-tired vehicle in its tracks. For example, a direct hit from a semi-trailer truck with 20-tons worth of cargo will result in less than ~20-feet of wall movement with the wall of water-filled blocks collapsing around the vehicle and mitigating the force of any exploding shrapnel in the event of a weaponized vehicle terrorist attack.

Such applications make WaterBlocks™ particularly marketable to municipalities, public organizations and private companies executing large-scale events with large crowd attendance.

To barricade a standard 29' wide street, 21 WaterBlocks™ can be double-stacked to create a wall that's 28-feet long, 8-feet high and 4-feet wide.

When filled, each WaterBlock™ has an estimated impact resistance of 5,000 pounds, giving the double-stacked wall a combined estimated 100,000-pound impact resistance. There isn't a rubber-tired vehicle in existence able to penetrate a WaterBlocks™ TruckCrusher!

Locking Line Barriers is currently seeking grants from both the Homeland Security Department and the Department of Defense to fund a physical test of this new added feature.

WaterBlocks™ Asset Management & Barrier Sharing Network

Flooding is a unique disaster in terms of how quickly it strikes - with little notice for preparation. Thousands of Americans across the country have felt the devastating effects of floods and the pain they cause.

Communities under the threat of floods are begging to be better prepared with adequate barrier protection. With our rigorous background in industrial manufacturing, construction and logistical operations, we've gone ahead and envisioned an innovative, forward-thinking solution - the Barrier Sharing Network (think Uber for).

The Barrier Sharing Network is a system whereby WaterBlocks™ can be rapidly transported on short notice as a cost-effective response to pending flood threats - anywhere in the US. Because when it comes to mitigating flood damage and destruction, large quantities of barriers that can be delivered on short notice is key.

We anticipate that our primary stage objectives around the sale of WaterBlocks™ themselves will generate the revenue necessary to support our continued future growth.

The establishment of the Barrier Sharing Network offers WaterBlocks a sustainable, long-term (20+ years) source of revenue and ever-expanding rental and licensing opportunities.

The Barrier Sharing Network is an intangible asset consisting of the software platform (not yet built) - which may ultimately be patentable in its own right - and management thereof.

Since each WaterBlock™ is equipped with an RFID Chip for easy inventory tracking and every LLB Trailer is GPS-enabled, the Barrier Sharing Network presents a nationwide network of readily-available WaterBlocks™ inventory that can be rapidly-deployed to communities in need when flooding strikes.

Locking Line Barriers will seek to secure sponsorship from major corporations, governmental bodies, private foundations and non-profit organizations to underwrite the initial manufacturing and acquisition costs of large numbers of truckloads. This initial inventory base will provide thousands of linear feet of WaterBlocks™ Barriers that can be instantly assigned, transported and deployed to participating municipalities, counties and states in need of flood protection or any other WaterBlocks™ application.



WaterBlocks™ Sponsorship & Branding Opportunities



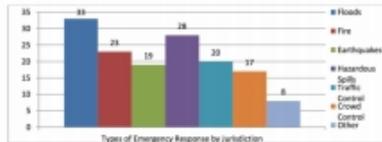
Knowing the importance of branding when it comes to securing major sponsorships, is why Locking Line Barriers has built-in a way for sponsor corporations, organizations and agencies to be recognized for their support of the Barrier Sharing Network.

LLB incentivizes sponsorship by offering sponsors the opportunity to brand WaterBlocks™ within the Barrier Sharing Network by permanently molding the brand's logo and messaging into the front-facing plastic wall of each unit they purchase or donate.

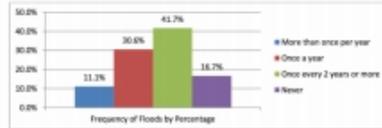
"For every \$1 spent on Disaster Mitigation, \$7 are saved in Disaster Recovery Costs."

- The Denver Post

The Market & Industry



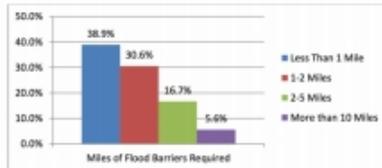
To examine the current market viability of **WaterBlocks™**, Locking Line Barriers commissioned a detailed study looking at the **market acceptance, need and overall demand for rapidly-deployable flood protection and multi-use barrier systems**. Additional focus was spent on **means of access** including whether the assets are rented through a web-based asset and cost-sharing network rather than outright purchased per standard convention.



Since the **WaterBlocks™** target market is the **emergency authorities and responders of municipalities, government agencies and NGO's**, research consisted of a nationwide sampling of 36 randomly-selected jurisdictions.

Our research resulted in these key findings:

- **Market need & demand for flood barriers far exceeds the current availability of a sufficient supply**
- **Until WaterBlocks™ are brought to market, the need & demand will remain unfulfilled for the foreseeable future**



It would take **more than 800 Truckloads of WaterBlocks™ (806 to be exact, with 63.5 miles of barriers)** to fulfill the demand for flood barrier systems - and that's just for the 36 respondents surveyed.

At the currently-discounted MSRP cost of \$130,000/truckload, LLB sales would be **\$104,780,000** for the 36 respondents polled so far.

Since the market will quickly absorb at least 100 truckloads of **WaterBlocks™** in the pilot phase, our research indicates that every effort should be made to grow the inventory of the **Barrier Sharing Network**.

With our extensive background in construction, the **market viability of the WaterBlocks™ product line in this industry is undeniable**.

Regulations require every construction site have a safety and security fence bordering the location. Most are weakly-constructed out of chain-link fence, plywood and sometimes plastic, ultimately to be destroyed upon completion of the job. **WaterBlocks™** may be used as a **cost-effective alternative that can be assembled, removed and reused quickly and efficiently while providing an enhanced level of protection, safety and security**.

In addition, drillers in the petroleum industry have also communicated a unique need for **WaterBlocks™ as a means of water handling and storage**. Since fracking uses water that must be transported in and out of the site on a daily basis, the **WaterBlocks™** product line can **reduce related costs while providing numerous other solutions** to the process by enabling the mobile handling and storage of water virtually anywhere.

We believe the **petroleum industry to be a major market for Locking Line Barriers**.



Marketing & Sales Focus

We intend to formulate a **worldwide licensing program that enables WaterBlocks™ - or a variant thereof - to be sold and distributed overseas**. In fact, we have already received licensing inquiries from Mexico and Holland, however our primary objectives at this time are product sales and the **establishment of the Barrier Sharing Network (BSN) in the United States**.

LLB initial sales efforts are focused on six key target markets:

1. Product Sales to government agencies and municipalities
2. Product Sales to major corporations in the Construction and Petroleum Industries
3. Distributorship Development and Expansion domestically and globally
4. Sponsorship sales to major Corporate Social Responsibility (CSR) departments for BSN inventory expansion
5. Crowdfunding Revenue Sharing Agreement Investments in BSN inventory expansion
6. Revenue Sharing Agreement Investment Sales and Grants from Charitable 501c3 organizations for BSN inventory expansion based on the following:

NCSS Home >> NCSS Web Tools >> NCSS Table Wizard
Registered 501(c)(3) Public Charities by IRS Subsection Code (BMF 08/2016 501c3)

SUBSECCD	Number of Registered Organizations	Number of Organizations Filing Form 990 *	Total Revenue Reported on Form 990 *	Assets Reported on Form 990 *	Number of Organizations Filing Form 990-N **	Total Number of Organizations Filing Form 990 or 990-N ***
03	1,108,652	371,651	1,851,278,529,038	3,481,204,596,971	385,615	757,266
Total	1,108,652	371,651	1,851,278,529,038	3,481,204,596,971	385,615	757,266

Citation: Internal Revenue Service, Exempt Organizations Business Master File (), The Urban Institute, National Center for Charitable Statistics, <http://ncss.urban.org/>

Notes:

* Includes organizations that filed financial information on Form 990, 990-EZ, or 990-BF within 24 months of the DMF release date, as reported in RALD, LRF, File and IRS Business Master Files (excludes 990-N ePostcard filers).
 ** Includes organizations that reported zero (0) revenue and zero assets on a Form 990, 990-EZ, 990-BF and, since 2009, 990-N ePostcard within 24 months of the DMF release date, as reported in NCCS Core Files and IRS Business Master Files.
 *** Includes all organizations that filed a Form 990, 990-EZ, 990-BF and, since 2009, 990-N ePostcard within 24 months of the DMF release date, as reported in NCCS Core Files and IRS Business Master Files.

We estimate that \$1 trillion is held by the more than 80,000 non-profit organizations that fall under 501c3 status in the US. NOTE: this is our estimate of the potential participants from the global group as reported in the chart.

With this in mind, we have also established an agreement with the Disaster Support Foundation (DSF), a 501c3 non-profit who will seek grants and donations to acquire and provide WaterBlocks™ for the Barrier Sharing Network for a share of the revenue. This relationship provides potential charitable sponsors with the opportunity to leverage tax-deductible donations for positive social impact affecting countless communities nationwide.

What Else Makes LLB Special



As a Service-Disabled US Veteran-Owned Business, making Locking Line Barriers Corporation eligible for 'Contract Set-a-Sides' for our products and services with federal government agencies.

The Army Corps of Engineers recently put out a Request For Proposals; inquiring as to the availability of 'rapidly-deployable flood control barriers.'

A proposal in this regard has already submitted and put us in a unique position to capitalize on the opportunity once the first line of WaterBlocks™ demo units have been manufactured.

We wish to sincerely Thank our SPONSORS for their part in providing the Perks for this offering.

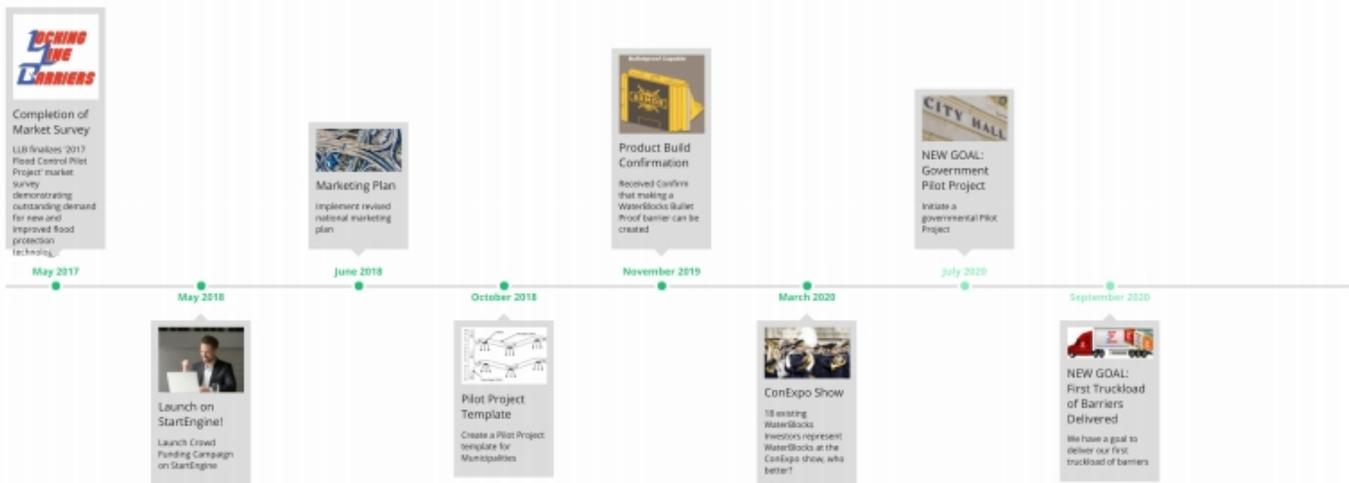
Invest in WaterBlocks™ Today!

Locking Line Barriers has the power to market a revolutionary new product with incredible demand and virtually no competition that not only generates revenue and profits, but also saves lives, communities and our environment.

Your investment as a Founding Investor in WaterBlocks™ today will help create an incredible social impact across our country for a long time to come. Join our founders' investment team so we can bring this program and benefits to market sooner than later.

Your investment not only helps us launch - it also makes you a part of the ownership investor team sharing in the profits and growth of the Company.

With your help, Locking Line Barriers can establish and grow the next level of flood protection for communities nationwide. Thank you!



Meet Our Team



Joe Daniluk

CEO & Director

A Denver native, Joseph is a service disabled combat veteran, married with two children. Joe's favorite pastimes include skiing, flying and financial market analysis. He brings more than 30 years of business development experience for directing and managing one project development with an emphasis in finance, automation and marketing. He is also a licensed Colorado Real Estate Broker and Private Pilot. A graduate of the University of Denver with a dual degree in Finance and Real Estate and a minor in Mass Communications and TV Production. He has an extensive computer background with training in the US Navy Tactical Data Systems military computer systems and later migrating to PCs, designing and building computers, LANs, Enterprise systems and MES hosting networks. During the savings and loan crisis, He was the Assistant Specialist in Charge (ASCI) of the Denver FDC office managing 300 employees and managing and liquidating \$2.5 billion of assets recovered from closed banks and S&L's. From 1999-2014 Joseph managed SuperLoads, Inc. as CEO, a specialized freight company, moving the big, the bad and the ugly freight (150,000 to 1,000,000 lbs.) throughout North America. He obtained the only authority issued by Lloyd's of London to insure spot rail freight, which gave him a \$5 million underwriting authority. Clients included moves for NASA, SpaceX, GM, Ford Berkshire Hathaway, CH Robinson, CAT, Hyundai Heavy Industries, Fairbanks Power and Light, Pennsylvania Power and Light, Siemens and many others. Since 2006, he has been CEO of Manufacturing Contractors, Inc., a plastic manufacturing operation providing Nuclear Waste liners for the Department of Energy and other plastic products to the USDA. LLA's product line is manufactured in the same manner and process as Manufacturing Contractors' Nuclear Waste Liners. Mr. Daniluk, is presently and for at least the past three years, the owner and operator (Director and CEO) of the following businesses: CEO and Director of Locking Live Barriers. Approximately spends 30 hours weekly and is his Primary job. 2015 to present. CEO and Director of Great American Holdings, Inc. (Asset Holding and Management) 2015 to present. CEO and Director of Strategic Solutions Team, Inc. (General Business Consulting) 2015 to present. CEO and Director of Manufacturing Contractors, Inc. (Plastic and Steel manufacturer) 2015 to present. Executive Director of



Steve Tannenbaum

Director Finance

President of Tannenbaum Consulting LLC, Steve has a diverse background with over 30 years of experience in tax, auditing and accounting services. He has worked as an expert witness in Federal, District and County Courts as well as evaluated commercial enterprises and actively participated in negotiations relative to business acquisition and reorganization, restructuring, and dissolution. Steve brings to the table extensive history and experience working with businesses engaged in manufacturing, wholesale and retail sales, construction, mortgage banking, professional practices, and commercial and residential real estate. Steve received a B.S. in Accounting from the University of Colorado in 1975 and a B.A. in Psychology from the University of Colorado in 1977. He is a Certified Public Accountant in the State of Colorado and a member of both the American Institute of Certified Public Accountants and the Colorado Society of Certified Public Accountants. Mr. Tannenbaum is the former President of Tannenbaum & Suter, P.C. and former tax partner at Deloitte & Touche. From: 2015 To: Present is an Officer and Director of Tannenbaum & Company, P.C. (CPA Consulting and Tax Services)



Ambassador Sam Zakhem

Director Government Relations

Sam was appointed US Ambassador to Bahrain by President Barack Obama to serve the Middle East in 1986 and served with distinction during very volatile times. Sam also served his country as a White House Advisor, a member of the US Small Business Administration, and Chaplain in the US Navy. Sam has also been involved in the legislature of his home State, Colorado as a State Senator, and two term State Representative, in business. Sam has held various positions including CEO and Vice President of companies including Ford Motor Co., Denver University, The Heritage Foundation and others. Fluent in multiple languages, Sam has numerous degrees from various Universities both here and abroad, has served on their advisory boards as well as taught from time to time. Senator Jesse Helms heralded Ambassador Zakhem as follows: "You have the courage of your convictions and the moral and spiritual principles to guide you in rendering distinguished service to our country. You stood up to America's enemies in your courageous service as U.S. Ambassador to Bahrain. Not once have you compromised your willingness to fight to preserve the freedoms of the American people." From: 2015 To: Present is a Business Advisor & Public Speaker Self Employed (Consulting)



Will Hunziker

Director Patent & Licensing

Will is a registered practicing patent attorney in Denver and Boulder, specializing in patent, trade secret, trademark, copyright searching, licensing, registration, prosecution, and litigation. As LLB's primary patent counsel, he will manage outside law firms retained to pursue the protection of the company's intellectual property and licenses. Graduating from University of Colorado with a Bachelor's Degree in Molecular, Cellular & Developmental Biology that involved studies in genetic engineering, chemistry, biology, physics, and mathematics, Will also received a Bachelor's Degree in both English and Philosophy: Law and Society. Will earned his Juris Doctor from Seattle University School of Law. Will is active in several organizations as a member of the Federal District of Colorado, and Boulder Bar Associations, Better Business Bureau, Boulder Chamber of Commerce, Boulder / Front Range Mensa, and various business and technology advisory groups. From: 2015 To: Present is an Officer and Director of Hunziker Legal Services, PLLC (Attorney at Law)



Scott Saxman

Product Development & Global Expansion Director

Scott is currently the Corporate Business Development Director and former Senior Vice President of Sales & Marketing at Mold in Graphic Systems, where he's spent 25 years providing products and services to the worldwide rotational molding industry. Previously, he served for six years as Director of Marketing & Sales at Flexible Flyer Toys focused on the ongoing development of new lines of plastic toys. Prior to that he served as Marketing & Product Development Manager at Hadrstrom Plastics Corporation, a leading rotational molding plastic manufacturer. Educated at Indiana University with a Bachelor's in Business and Economics, his extensive international and domestic business and product development skills as well as his 37+ years of broad experience in the field of rotational plastic molding and manufacturing have been invaluable to LLB. From: 2015 To: Present is a Business Development Director of Mold in Graphic Systems (Graphic Provider for Plastics)



Stephen Daniluk

Engineering & IT Manager

Patent Owner Partner & Lead Engineer on the Locking Line Barrier project, Stephen is developing additional features and enhancements to the LLB product to further expand versatility and capabilities. His background and training as a mechanical engineer and project manager provide LLB with the technical expertise and computer operations leadership to manage the technology development. For the past 10 years, Stephen has developed numerous engineering plans for the safe procurement and transport of SuperLoad® freight projects for major clients without a single job-related accident, claim or loss. He has also developed, programmed and managed numerous web sites as well as built and managed the internal corporate Local Area Network for numerous businesses for years. Stephen is a graduate of the University of Colorado with a Mechanical Engineering Degree and an EIT Accreditation in Fundamentals of Engineering. Mr. Daniluk is presently and for more than three years, been an Officer and Director of Great American Holdings, Inc. (Asset Holding and Management)

Offering Summary

Maximum 535,000* shares of Class B Non-Voting common stock (\$1,070,000)

*Maximum subject to adjustment for bonus shares. See 70% Bonus below

Minimum 5,000 shares of Class B Non-Voting common stock (\$10,000)

Company	Locking Line Barriers Corporation dba WATERBLOCKS
Corporate Address	4155 E. Jewell Ave, Suite 610 Denver, CO 80222
Description of Business	Exclusive Global Licensor and Distributor of the WaterBlocks products and services. Helping Save Lives, Communities and our Environment.
Type of Security Offered	Class B Non-Voting Common Shares
Purchase Price of Security Offered	\$2.00
Minimum Investment Amount (per investor)	\$200

INVESTOR BENEFITS

Your Total Investment Perk Package List**

\$200+ Investment - a Digital Certificate of Ownership Replica - (Bragging rights)

Every Investor receives a Digital Cert.

Investors over \$500 receive the one applicable perk listed below:

\$500+ Investment - Lunch on us - Outback Gift Card (\$25)

\$1,000+ Investment - Dinner on us - Outback Gift Card (\$40)

\$5,000 + Investment - Las Vegas Getaway (2 nights/3 days for 2 people)*

\$10,000+ Investment - Grand Las Vegas Getaway (3 nights/4 days for 2 people)* (plus: 2 show tickets and dinner with LLB-CEO)*

\$15,000+ Investment - Reno VIP Getaway (3nights / 4days for 2 people)* (plus show tickets and dinner with LLB -CEO) * Airfare not included

\$20,000+ Investment -Reno VIP Getaway (4nights / 5 days for 2 people) , (plus domestic airfare - Dinner with LLB-CEO - Golf or Ski Day

\$30,000+ 4 Day / 3 nights Colorado Concierge Vacation For 2 People: Domestic airfare and ground transportation, Dinner with LLB CEO, plus a Custom Entertainment Package including either: sporting events, skiing or touring with Concierge Assistance throughout your stay.

\$50,000 + 7 Day / 6 nights Grand Colorado Concierge Vacation for 2 People: Domestic airfare and ground transportation, dinner with LLB CEO, plus a Custom Entertainment Package including your choice: sporting events, skiing or touring - Concierge Assistance throughout your stay.

See More Details at www.WaterBlocks.net/perks And Remember: You may elect to donate the monetary equivalent of your perk to the Disaster Support Foundation or any other charity of your choosing. *All perks occur after the offering is completed.

The 10% Bonus for StartEngine Shareholders

Locking Line Barriers Corporation will offer 10% additional bonus shares for all investments that are committed by StartEngine Crowdfunding Inc. shareholders (with a \$1,000 invested in the StartEngine Reg A+ campaign) within 24 hours of this offering going live.

StartEngine shareholders who have invested \$1,000+ in the StartEngine Reg A+ campaign will receive a 10% bonus on this offering within a 24-hour window of their campaign launch date. This means you will receive a bonus for any shares you purchase. For example, if you buy 50 shares of Class B Non-Voting Common Shares at \$5 / share, you will receive 5 Class B Non-Voting Common bonus shares, meaning you'll own 55 shares for \$100. Fractional shares will not be distributed and share bonuses will be determined by rounding down to the nearest whole share.

This 10% Bonus is only valid for one year from the time StartEngine Crowdfunding Inc. investors receive their countersigned StartEngine Crowdfunding Inc. subscription agreement.

Irregular Use of Proceeds

The Company will incur Irregular Use of Proceeds that may include but are not limited to the following over \$1,000: Vendor payments and salary made to one's self, a friend or relative; Any expense labeled "Administration Expenses" that is not strictly for administrative purposes; Any expense labeled "Travel and Entertainment"; Any expense that is for the purposes of inter-company - "related party" debt, back or current payments. Further, the Company being a Start-Up business with no assets, cash flow or transactional history is unable to establish conventional credit. The Company has developed and will expand what it refers to as "Private Credit Facility (PCF)" defined for accounting and operational purposes as "PCI Debit and Credit Transactions" received from or payable to; vendors, investors, organizations, related parties, and others, who may provide effectively credit and/or funds in kind to the Company, as need from time to time, requiring repayment in relatively short time periods. Depending on timing such repayments may come from and become part of the use of proceeds.

[Offering Details](#)

[Form C Filings](#)

SHOW MORE

Risks

A crowdfunding investment involves risk. You should not invest any funds in this offering unless you can afford to lose your entire investment. In making an investment decision, investors must rely on their own examination of the issuer and the terms of the offering, including the merits and risks involved. These securities have not been recommended or approved by any federal or state securities commission or regulatory authority. Furthermore, these authorities have not passed upon the accuracy or adequacy of this document. The U.S. Securities and Exchange Commission does not pass upon the merits of any securities offered or the terms of the offering, nor does it pass upon the accuracy or completeness of any offering document or literature. These securities are offered under an exemption from registration; however, the U.S. Securities and Exchange Commission has not made an independent determination that these securities are exempt from registration.

Updates

Notice of Funds Disbursement

1d 14m ago

[The following is an automated notice from the StartEngine team].

Hello!

As you might know, WaterBlocks has exceeded its minimum funding goal. When a company reaches its minimum on StartEngine, it's about to begin withdrawing funds. If you invested in WaterBlocks be on the lookout for an email that describes more about the disbursement process.

This campaign will continue to accept investments until its indicated closing date.

Thanks for funding the future.

-StartEngine

SEC Notice of Filings

about 1 month ago

SF Update #8

Notice: We are pleased to announce that all Regulatory Filings required have been completed and filed with the SEC. We wish to thank the SEC for their forbearance in these regards.

All filings are available for download on the SEC site, by simply clicking on the "Form C Filings" link located directly above the UPDATE header above.

Please Stay Safe in these trying and frustrating times. Regards, Joe Dankuk, CEO

Notice of Funds Disbursement

about 1 month ago

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Thanks for funding the future.

-StartEngine

SEC Reporting Deadlines

about 2 months ago

SF Update #7

Notice to our Investors: We are unable to meet our April 10, 2020 annual report filing requirements for securities sold pursuant to Regulation CF

...as a result of both, Government Lock Down Orders combined with personal family medical care "Doctor ordered" restrictions. As such, we must rely on the temporary relief being provided by the Securities and Exchange Commission. We will continue to use our best efforts to comply with all our ongoing reporting obligations.

Thank each and every reader of this Update, to please **Stay Safe** in these trying and frustrating times, **God Bless.** Joe Dunlak, CEO

Notice of Material Change in Offering

about 2 months ago

[The following is an automated notice from the StartEngine team].

Hello! Recently, a change was made to the WaterBlocks offering. Here's an excerpt describing the specifics of the change:

Lacking Live Barriers Corporation aka WaterBlocks has extended their campaign and updated 2019 financials.

When live offerings undergo changes like these on StartEngine, the SEC requires that certain investments be reconfirmed. If your investment requires reconfirmation, you will be contacted by StartEngine via email with further instructions.

A Post Script Report ConExpo 2020

2 months ago

ConExpo 2020: WAS A SMASHING SUCCESS FOR US!!



Take a moment to see our short video of the fun and excitement in our Hospitality Suite at the SHOW:



Key metrics reflect overall quality of CONEXPO-CON/AGG and IFPE 2020 attendees:

- U.S. buyer attendance increased 8 percent from the 2017 show, and total buyer attendance improved by almost 5 percent.
- Overall contractor and producer attendance grew by 14 percent.
- 6-in-7 attendees serve in a decision-making role.
- Total registered attendance reached over 130,000 for the week.
- Attendees purchased a record-breaking 75,622 tickets for education sessions at the show, a 46-percent increase from the 2017 show.

As Always:

Thank You for your support and participation.

Notice of Funds Disbursement

3 months ago

[The following is an automated notice from the StartEngine team].

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This campaign will continue to accept investments until its indicated closing date.

Thanks for funding the future.

-StartEngine

SE-Update 44 Final Report - ConExpo 2020

3 months ago

ConExpo 2020: WAS A SMASHING SUCCESS FOR US!!



What a Show it turned out to be! It far exceeded our hopes and expectations! Our Booth located at the inside corner of the South Entrance brought an incredible amount of traffic, stopping by to find out what WaterBlocks was all about.

Be sure to check out our short Show Video:





Our Hospitality Suite after the show closed each night was filled to capacity. And despite the show closing a day early due to the virus-related actions taking place, we succeeded!

Fortunately, our Show Team returned home safely, with no reports of illness.



First and Foremost, I want to introduce and thank each member of our Show Team, all of whom are actual investors in WaterBlocks:

Name	Home	Name	Home
Richard Banta Attorney at Law	CO	Shawn Hunsstad , CEO Stern Industries, (a Barrier Producer)	MN
Phil Bevel , Owner, Bevel Brothers Crane & Barge Co.	FL	Wil Master , Red Cross Director Emergency Mgmt. Los Angeles	CA
Doug Bovey Financier Retired.	CA	Rita Nicholas , Professional Model & Entertainer	CA
Chris Daniluk , Vice President Manufacturing Contractors, Inc.	CO	Sal Pagano , Retired Petroleum Industry Specialist	TX
Stephen Daniluk , Engineer & Patent Holder - WaterBlocks	CO	Doering Roberts , Owner Gulf World Wide Equipment	TX
John M. Fox , President Tec Express Corporation	CO	Mike Sullivan , Retired Gov't / Small Business Specialist	VA
Joseph Garcia , Media Director SST, Inc.	CO	Grace Szwarc , Retired	PA
Monica Gray , Small Business Owner	NJ	Art Walsh , Attorney at Law	CO
Tom Haglin , President Lindor Corp. (a future mold supplier)	MN	Sam Zakken , Retired US Ambassador	CO



Each Team Member spent a minimum of two four hour shifts in the booth and hospitality suite each day and promoted WaterBlocks to any and all attendees encountered, making the show a smashing success.

We just can't say enough about the show team, they were incredible. Creating excitement and interest throughout the event, their efforts were remarkable!

On behalf of WaterBlocks and all its Shareholders, I thank each and every Team Member for your participation in our official Product Launch at the show, EACH OF YOU WERE INCREDIBLE!

The results and our success from the show include:

- 180 scanned visitors at the booth and suite expressed an interest in WaterBlocks barriers
- Established many new contacts within the construction and agricultural industries
- Insights into WaterBlocks to meet the specialized needs of the petroleum industries
- Multiple manufacturers who would like to produce WaterBlocks in their regions
- Several discussions opened with potential WaterBlocks Distributors
- Multiple potential new uses for WaterBlocks discovered!

And so much more!

Also we Thank:

You Our Shareholders and followers for your continued support as we progress!

My regards,

Joe Daniluk, CEO

CONEXPO 2020 Final Press Release

3 months ago

This Press Release was picked up and published by 127 news organizations including Yahoo Finance, Dow Jones Market Watch and others:



WaterBlocks - The Future of Flood Barrier Systems

MEDIA ADVISORY

For Immediate Release: March 9, 2020 - Las Vegas, USA

CONTACT: Chris Daniluk or Wil Master

T: (303) 366-6405

E: info@waterblocks.net

WaterBlocks™ Unveils New Life-Saving Multi-Purpose Flood Barrier System at ConExpo 2020.

WHAT: WaterBlocks™ will unveil its new Flagship product **WaterBlocks™ ARMOR** - the World's First Ever Bullet-Proof Barrier System (which immediately began development in response to the tragic mass shootings at the Harvest Music Festival 2+ years ago here in Las Vegas).

WHEN: Tuesday, March 10th at 2pm - Announcement.

WHERE: The Motor Convention Center, 3100 Paradise Road, Las Vegas, NV 89169.

Bronze Lot #1 - Booth #B-7033 - Outside

...AND...

WHY: For the General Public & Investors interested in Products or Owning part of the Company.

PLEASE VISIT OUR BOOTH AND JOIN US NIGHTLY AT OUR:

Hospitality Suite at Bally's Skyview Suite

on TUES, WED & THURS from 5 pm to 8 pm, FREE.

WaterBlocks™ ARMOR is a highly-advanced, Department of Defense-grade version of its ever-popular WaterBlocks™ Flood Barrier Systems – known for its superior design, allowing for Rapid Deployment and Efficient Assembly & Removal of its products.

The demand for WaterBlocks™ Flood Barrier Systems is already rippling throughout the pre-marketplace with multiple manufacturing and distribution options on the table.



Additionally, WaterBlocks™ is in the midst of a well-received and ongoing Stock Offering on the #1 Equity CF Investment Portal:

“StartEngine”

View Offering Page at: www.OPOL.com



AND WaterBlocks™ is a Featured Segment airing soon on a Nationally Syndicated “Shark Tank” type Entrepreneurial TV Show weekly entitled:

“America’s Next Investment”

View Show Trailer at: www.OPH.com



“WaterBlocks was founded with the mission to provide a superior flood protection system to help save lives, communities and our environment,” said Joe Daniluk, Founder & Chairman of Locking Line Barriers Corporation and creator of WaterBlocks™. “...and when we heard about the tragic events at the Harvest Music Festival, we knew we had to take it to the next level and that’s when ARMOR was born and is here, back in Las Vegas, to Protect and Serve this and all communities around our country.”

About Us:

WaterBlocks™ is a registered Trademark and **d/b/a** of Locking Line Barriers Corporation. WaterBlocks™ are steel-reinforced, interconnecting plastic barriers that link together to create a watertight wall of protection.

What makes WaterBlocks™ so special is their unique design, which allows them to be both rapidly-deployed, efficiently-assembled and removed, while providing multiple use applications.

WaterBlocks™ have many useful applications including crowd/traffic safety and control, construction site protection, natural resource conservation and more.

Looking ahead, Locking Line Barriers has also developed an integrated business model for long-term success and growth in our new Barrier Sharing Network; a forward-thinking solution that enables communities to have timely access to WaterBlocks™ on a cost-effective, as-needed rental basis.

Flooding strikes with little notice, and WaterBlocks™ empowers municipalities, governmental agencies and NGO’s to be better equipped with a new tool to protect lives, communities and our environment.

For more information, please visit the company website at www.WaterBlocks.net

For Press inquiries contact our PR dept. direct at: 303-365-6485 or info@waterblocks.net

Notice of Funds Disbursement

3 months ago

[The following is an automated notice from the StartEngine team.]

Hello!

As you might know, WaterBlocks has exceeded its minimum funding goal. When a company reaches its minimum on StartEngine, it’s about to begin withdrawing funds. If you invested in WaterBlocks be on the lookout for an email that describes more about the disbursement process.

This campaign will continue to accept investments until its indicated closing date.

Thanks for funding the future.

-StartEngine

SHOW MORE UPDATES

Comments (182 total)

Add a public comment...

0/2500

I'm not a robot CAPTCHA

Post

Holmer Johnson 12 INVESTMENTS 3 days ago

Are you considering doing another round of funding?

Joe Daniluk - WaterBlocks 5 hours ago

Hello Holmer, Thank you for stopping by, and for your interest in WaterBlocks!

Yes, is the answer to your question. Your timing is amazing as I was in the process of submitting an update in these regards which will probably be posted today or tomorrow announcing the launch of our new \$5m preferred stock offering for accredited investors on the new "America's Next Investment" TV show. Originally planned to be aired the week of March 10 and delayed by the CV-19 pandemic. So finally on July 25, at 7 PM in all time zones, we launch! Non-accredited investors will be directed to this site during and after the show, so we feel it will be very helpful to our efforts to complete our Start Engine offering.

Let me know if you have any other questions and would love to have you on our investor team. Thanks, Joe

Cornell Pintilie INVESTMENT 11 days ago

Hello!

WATER BLOCKS are good for 4' so if water flood is over 4' high then what happen? I like to know if you test your product in Texas, Louisiana during recently storm. We want to see live experiment not just in Lab. I say is good idea but why government use yet, or hospitals? Thank you

Joe Daniluk - WaterBlocks 11 days ago
Cornell, Hello and thank you.

For your investment and support, great questions, which I will address.

Q. so if water flood is over 4' high then what?

Depending upon the topography at hand, there are two basic solutions for anticipated flood waters 4' and greater:

1. Is to set up an initial line to redirect the lower 4' and then - 4' to 8' behind the first wall set up a second line of barriers to redirect the overflow. Other solutions may apply.

OR

2. As circumstances require, double stack the barriers - thereby providing an 8' height.

Q. Regarding Texas?

We are in negotiations with Texas right now for a one year pilot project - will keep everyone posted.

Q. We want to see live experiment not just in Lab.

So do we, which is part of the pilot project.

Q. why government use yet, or hospitals?

Based on our Market Survey, we will probably never meet the entirety of the demand just from gov't agencies, municipalities and major corporations. We anticipate shortly implementing a "Tesla Pre-Order - first come first served deposit driven system" to control sales as we grow and expand.

Hope this answered your questions and feel free to contact me anytime at info@waterblocks.net.

Warmest regards, Joe

Mark Savage 12 days ago

Looks like a great item, but my only problem is in the perks section, your trying to start up and need investments. Why would lunch, vegas, etc be a perk first of all you need that money well spent. If I wanted a dinner I wouldn't invest to get it Besides who would really be paying for the dinner.

Joe Daniluk - WaterBlocks 11 days ago

Hello Mark,

Good question! We did disclose that most of the perks offered are being graciously provided by the resorts as our offering Sponsors. There is no cost to WaterBlocks. We appreciate your interest in our company and I invite you personally to join our investor team as we pursue our mission to help save lives, communities and our environment. Please let me know if you have any other questions. My regards, Joe

Marc Thomas 20 days ago

Dear Waterblocks Team, in the SEC document from December 2017, on page 39 you are stating: "The Army Corps of Engineers put out a request for proposal". Therefore my question, what is the current status of that proposal? Thank you.

Joe Daniluk - WaterBlocks 11 days ago

Hello Marc,

We replied to the proposal and never received a response. Follow up efforts were made and no further information has been provided. We will be pursuing them again in the future. Right now we are very busy following up on inquiries we have been receiving from the ConExpo 2020 show.

Thank you for your inquiry and your interest in our company. Please let me know if you have any other questions. My regards, Joe

Ananda Hutapea INVESTMENT 25 days ago

I have some questions for the company. Where should I send these questions to? Thanks.

Joe Daniluk - WaterBlocks 24 days ago

Hi Ananda,

Thank you for taking the time to inquire.

We will be delighted to answer your questions. Please email info@WaterBlocks.net

My regards,

Joe

Keith Davis SO OWNER NO INVESTMENTS INTERESTED 2 months ago

Hello, does WaterBlocks have a facebook page? In my search, I couldn't find one.

Joe Daniluk - WaterBlocks 2 months ago

Hi Keith,

Thank you for your question. Our page is best found on Facebook by searching for Locking Line Barriers Corporation.

Why this is true is a Facebook mystery. But, here is the link:

<https://www.facebook.com/waterblocks2/>

We also have a Twitter presence at:

<https://twitter.com/WaterBlocksTw>

Thank you for the question and for having invested in us. It is great to see you on our investor team!

Warmest Regards,

Joe

Deering Roberts INVESTMENT INTERESTED 2 months ago

Deering Roberts at 4/16/2020 2:45 PM

Joe - It was great to see you and some of the other WaterBlocks folks again at ConExpo in Las Vegas last month, thanks for inviting me. I enjoyed meeting and visiting with some of the other investors and board members whom I had not met before as well. Reading bio's and hearing of them from you individually sounds good, but doesn't really give the same sense of just how strong they all are as a group as does meeting so many of them at the same time. Somewhat similarly, the first few minutes of being hands-on with evolved prototypes of the product really pulls together all of the descriptions, discussions, schematics, scale models and animated videos you've employed in developing the product and the interest in deploying it. And then it blows all that away, these things are cool! They're like giant Lego blocks for heavy-duty, real world use. They were enthusiastically well-received by the people we talked to at the expo, people who see what these are because they'd be the ones on the ground using them. Or writing the checks to buy them, or buy stock in the company that made them. Hopefully the current troubles will end soon and the world can get back to work. With WaterBlocks!

Joe Daniluk - WaterBlocks 2 months ago

Hello Deering,

Can't even begin to thank you for all your help and support and your comment. You helped make ConExpo a tremendous success WaterBlocks, despite CV-19. We have received so many inquiries from the show, we are just in over-whelm responding. We have product purchase inquiries, Distributor inquiries from other countries, government agencies have inquired and substantial investor inquiries. We can't think of any better results. It was a fun experience as well and I'm glad you were there with us.

Stay safe, Joe

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Important Message

IN MAKING AN INVESTMENT DECISION, INVESTORS MUST RELY ON THEIR OWN EXAMINATION OF THE ISSUER AND THE TERMS OF THE OFFERING, INCLUDING THE MERITS AND RISKS INVOLVED. INVESTMENTS ON STARTENGINE ARE SPECULATIVE, ILLIQUID, AND INVOLVE A HIGH DEGREE OF RISK, INCLUDING THE POSSIBLE LOSS OF YOUR ENTIRE INVESTMENT.

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Investment opportunities posted and accessible through the site are of three types:

1) Regulation A offerings (JOBS Act Title IX, known as Regulation A+), which are offered to non-accredited and accredited investors alike. These offerings are made through StartEngine Primary, LLC (unless otherwise indicated); 2) Regulation D offerings (Rule 506)(c), which are offered only to accredited investors. These offerings are made through StartEngine Primary, LLC; 3) Regulation Crowdfunding offerings (JOBS Act Title III), which are offered to non-accredited and accredited investors alike. These offerings are made through StartEngine Capital, LLC. Some of these offerings are open to the general public, however there are important differences and risks.

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California Investor Only - [Do Not Sell My Personal Information](#)



VIDEO TRANSCRIPT (Exhibit D)

WaterBlocks Intro-Video Transcript

We have the technology to forecast storms 7 to 14 days in advance.

Within that 10 to 14 day timeframe we don't have the technology to respond to mitigate the damage this caused by these storms. Until now.

My name is Joe Daniluk. I'm president of the Locking Line Barrier Corporation. Allow me to introduce you to a brand new technology. Rapid deployable flood control barrier system that we've trademark under the name of WaterBlocks.

It's a 4 foot cube that when divided in half in a very unique fashion it becomes

two separate pieces, when put together for flood protection, creates a 4-foot wall 8 foot wide and 4-foot tall. It's rapidly deployable. It's easily handled. There is no other product in the market

that does exactly that.

The current tools that are used by municipalities across the country and around the world consists of sandbag walls jersey barriers and then anything else that might be handy.

We decided to commission a market survey. The demand for our product is so large just in this country alone, there is not enough manufacturing facilities in existence to make enough barriers

to meet the entirety of the demand.

Take for example a hospital that sits on a quarter acre square that needs flood control protection to create an island of safety for the building. That's 1 mile of barriers that's needed. And we need ten truck-loads which costs 1.5 million dollars.

That 1.5 million dollar investment can be reused for at least the next 20 years to protect that 1.5 billion dollar hospital complex.

If we did that for just one hospital, what we would need to do for the entire county. And then think about hurricanes, have impacted our coastlines all around our country.

The demand exists without question for our product. We're ready to go to market with the solution to the problem. But what we need is your help. Join with us on our investor team.

So that we can go out and help save communities, lives, property and our environment.

WaterBlocks Product Demo Video Transcript

I'll tell you a little bit about our product how it functions and what it does.

This is a one-ninth scale model. In real life a four foot cube it's four foot by four foot by four foot it weighs in this shape about a hundred pounds now the way we turn it into an eight foot wall.

Originally it was designed to function like this. But we decided that lifting this four feet in the air and then having to drop it down that slot might be troublesome. So we built this quick-release mechanism. It has its own grab handles and you set it out of the way and pull them apart you don't have to lift them there's no lifting involved.

You can now access the door let the water out, put the lifting mechanism back in place, put them back together and reload them in the truck.

We use a special resin that will give us a 20 year warranty life from the resin manufacturer themselves.

The question that everyone's had is how do we seal the joint between the two and that's because of a magnetic seal. In the female joint right in that notch and that's what seals the joint so the water doesn't come flowing through between the barriers.

The unique features of this include water doors this is a gravity door when the water comes and it starts to rise it fills the barrier which only weighed fifty pounds it now weighs 1,750 pounds.

If you want to fill it before the flood comes you can use this four inch hole and stick your fire hose in there and let the pumper truck pump the water in and fill it up.

For ease of emptying a sliding door that you can open and let all the water out then fold it back up and put it together. Load them back in the truck and send them on their way they're gone.

And that's all there is to it.

Text

STARTENGINE SUBSCRIPTION PROCESS (Exhibit E)

Platform Compensation

- As compensation for the services provided by StartEngine Capital, the issuer is required to pay to StartEngine Capital a fee consisting of a 6-8% (six to eight percent) commission based on the dollar amount of securities sold in the Offering and paid upon disbursement of funds from escrow at the time of a closing. The commission is paid in cash and in securities of the Issuer identical to those offered to the public in the Offering at the sole discretion of StartEngine Capital. Additionally, the issuer must reimburse certain expenses related to the Offering. The securities issued to StartEngine Capital, if any, will be of the same class and have the same terms, conditions and rights as the securities being offered and sold by the issuer on StartEngine Capital's website.

Information Regarding Length of Time of Offering

- Investment Cancellations: Investors will have up to 48 hours prior to the end of the offering period to change their minds and cancel their investment commitments for any reason. Once within 48 hours of ending, investors will not be able to cancel for any reason, even if they make a commitment during this period.
- Material Changes: Material changes to an offering include but are not limited to: A change in minimum offering amount, change in security price, change in management, material change to financial information, etc. If an issuer makes a material change to the offering terms or other information disclosed, including a change to the offering deadline, investors will be given five business days to reconfirm their investment commitment. If investors do not reconfirm, their investment will be cancelled and the funds will be returned.

Hitting The Target Goal Early & Oversubscriptions

- StartEngine Capital will notify investors by email when the target offering amount has hit 25%, 50% and 100% of the funding goal. If the issuer hits its goal early, and the minimum offering period of 21 days has been met, the issuer can create a new target deadline at least 5 business days out. Investors will be notified of the new target deadline via email and will then have the opportunity to cancel up to 48 hours before new deadline.
- Oversubscriptions: We require all issuers to accept oversubscriptions. This may not be possible if: 1) it vaults an issuer into a different category for financial statement requirements (and they do not have the requisite financial statements); or 2) they reach \$1.07M in investments. In the event of an oversubscription, shares will be allocated at the discretion of the issuer.
- If the sum of the investment commitments does not equal or exceed the target offering amount at the offering deadline, no securities will be sold in the offering, investment commitments will be cancelled and committed funds will be returned.
- If a StartEngine issuer reaches its target offering amount prior to the deadline, it may conduct an initial closing of the offering early if they provide notice of the new offering deadline at least five business days prior to the new offering deadline (absent a material change that would require an extension of the offering and reconfirmation of the investment commitment). StartEngine will notify investors when the issuer meets its

target offering amount. Thereafter, the issuer may conduct additional closings until the offering deadline.

Minimum and Maximum Investment Amounts

- In order to invest, to commit to an investment or to communicate on our platform, users must open an account on StartEngine Capital and provide certain personal and non-personal information including information related to income, net worth, and other investments.
- Investor Limitations: Investors are limited in how much they can invest on all crowdfunding offerings during any 12-month period. The limitation on how much they can invest depends on their net worth (excluding the value of their primary residence) and annual income. If either their annual income or net worth is less than \$107,000, then during any 12-month period, they can invest up to the greater of either \$2,200 or 5% of the lesser of their annual income or net worth. If both their annual income and net worth are equal to or more than \$107,000, then during any 12-month period, they can invest up to 10% of annual income or net worth, whichever is less, but their investments cannot exceed \$107,000.

EXHIBIT F TO FORM C

ADDITIONAL CORPORATE DOCUMENTS

ARTICLES OF INCORPORATION

OF

**Locking Line Barriers
dba
LLB Corporation**

KNOW ALL MEN BY THESE PRESENTS: That the undersigned, being a natural person of eighteen years or more, proposes to form a corporation in accordance with the laws of the State of Colorado pursuant to the Colorado Business Corporation Act, and to that end does hereby sign, adopt and deliver to the Secretary of State of Colorado these Articles of Incorporation:

ARTICLE I

Name

The name of the corporation shall be:

**LOCKING LINE BARRIERS
dba
LLB Corporation**

ARTICLE II

Period of Duration

This corporation shall exist in perpetuity, from and after the date of filing these Articles of Incorporation with the Secretary of State of Colorado unless dissolved according to law.

ARTICLE III

Registered Office and Registered Agent

The address of the initial registered office of the corporation is 4155 E. Jewell Ave. Suite 610 Denver, Colorado 80222 and the name of the initial registered agent at such address is Joseph Daniluk. Either the registered office or the registered agent may be changed in the manner permitted by law.

ARTICLE IV

Objects and Purposes

The objects and purposes for which the said corporation is organized and the nature of the business to be carried on by it is to engage in any lawful act or activity for which a corporation may be organized under the Colorado Revised Statutes, as amended.

The clauses setforth herein shall be construed as objects, purposes and powers and the matters

expressed in each clause shall be in no way limited by reference or inference from the terms of any other clause, but shall be regarded as independent objects, purposes and powers; the enumeration of specific objects, purposes and powers shall not be construed to limit or restrict in any manner the general powers and rights of the corporation as provided by law, or shall the expression of one object, purpose or power be determined to exclude another, although it be of like nature but not expressed. Further, the purpose shall include the restatement of the original articles of incorporation and reorganization under Colorado Law, as directed by the Board of Directors and approved by the Shareholders.

ARTICLE V

Capital

The aggregate number of shares Capital Stock which this corporation shall have authority to issue is 20,000,000 shares of no par value each, which shares shall be designated "Common Stock," in one or more classes or series, having no par value each, and 20,000,000 shares designated "Preferred Stock," in one or more classes or series, each having no par value or a par value as determined by the Board of Directors.

Authority is vested in the board of directors of the corporation to prescribe, in a resolution providing for the issuance of such shares, the classes, series, the number of each class or series of stock to be issued and the voting powers or no voting powers, designations, preferences, limitations, restrictions and relative rights of each class or series of stock. The corporation shall have one or more classes of shares that together have unlimited voting rights and one or more classes that together are entitled to receive the corporation's net assets upon dissolution.

1. **Voting Rights, Cumulative voting.** Each outstanding share of the classes and series shall be entitled to such voting powers, full or limited, or no voting powers as shall be stated and expressed in the resolution providing for the issue of such stock adopted by the corporation's board of directors. Cumulative voting shall not be allowed in any election by the shareholders of the corporation.

2. **Pre-emptive Rights.** Any holder of shares of the corporation, whether now or hereafter authorized, shall not have the pre-emptive or preferential right to acquire any shares or securities of the corporation, including shares or securities held in the treasury of the corporation. The corporation's board of directors may create and issue warrants, rights or options to purchase any shares of stock of any class, classes or series, whether or not in connection with the issue and sale of any shares of stock or other securities. Shares may be issued with terms which include the option for such stock to be redeemable, convertible, or exchangeable for shares of another class or series of stock of the corporation, at the option of the corporation, the stockholder or another person, or upon the occurrence of a designated event, at such price or rate as shall be stated and expressed in the resolution providing for the issue of such shares.

3. **Dividends.** Dividends in cash, property or shares of the corporation may be paid upon the outstanding Capital Stock, excluding any treasury stock held by the corporation, as and when declared by the board of directors, out of funds of the corporation to the extent and in the manner

permitted by law.

4. Distribution in Liquidation. Upon any liquidation, dissolution or winding up of the corporation, and after paying or adequately providing for the payment of all its obligations, the remainder of the assets of the corporation shall be distributed, either in cash or in kind, pro-rata to the holders; first to the preferred shareholders, and any remainder then to the common shareholders. The board of directors may, from time to time, distribute to the shareholders in partial liquidation, a portion of its assets, in cash or property, in the manner permitted and upon compliance with limitations imposed by law.

ARTICLE VI

Initial Board of Directors

The number of directors of the corporation and the classifications as to the term of office shall be provided for in the bylaws of the corporation. The initial number of directors shall be one. The name and address of the initial member is Joseph Daniluk 4155 E. Jewell Ave. Suite 610 Denver, Colorado 80222.

ARTICLE VII

Bylaws of the Corporation

The Bylaws may contain any provisions for the regulation and management of the affairs of the corporation not inconsistent with applicable law or these Articles of Incorporation. The initial Bylaws of the corporation shall be adopted by the board of directors. Subject to bylaws, if any, that may be adopted by the stockholders entitled to vote thereon, the power to adopt, alter, amend, or repeal the bylaws or to adopt new bylaws is vested in the board of directors of the corporation.

ARTICLE VIII

Right of Directors to Contract with the Corporation

No contract or other transaction between the corporation and one or more of its directors or any other corporation, firm association, or entity in which one or more of its directors are directors or officers or are financially interested shall be either void or voidable solely because of such relationship or interest or solely because such directors are present at the meeting of the board of directors or a committee thereof which authorizes, approves, or ratifies such contract or transaction.

ARTICLE IX

Corporate Opportunity

The officers, directors and other members of management of this corporation shall be subject to

the doctrine of "corporate opportunities" only insofar as it applies to business opportunities in which this corporation has expressed an interest as determined from time to time by this corporation's board of directors as evidenced by resolutions appearing in the corporation's minutes. Once such areas of interest are delineated, all such business opportunities within such areas of interest which come to the attention of the officers, directors, and other members of management of this corporation shall be disclosed promptly to this corporation and made available to it. The board of directors may reject any business opportunity presented to it and thereafter any officer, director or member of management may avail himself of such opportunity. Until such time as this corporation, through its board of directors, has designated an area of interest, the officers, directors and other members of management of this corporation shall be free to engage in such areas of interest on their own and this doctrine shall not limit the rights of any officer, director or other member of management of this corporation to continue a business existing prior to the time that such area of interest is designated by the corporation. This provision shall not be construed to release any employee of this corporation (other than an officer, director or member of management) from any duties which he may have to this corporation.

ARTICLE X

Eliminating Personal Liability

Officers and directors shall have no personal liability to the corporation or its shareholders for damages for breach of fiduciary duty as an officer or director. This provision does not eliminate or limit the liability of an officer or director for acts or omissions involving intentional misconduct, fraud, a knowing violation of law, or the payment of dividends in violation of any applicable statute.

ARTICLE XI

Indemnification of Officers, Directors and Others

The corporation may indemnify any person, his heirs, executors and administrators entitled to indemnification as provided for in the Colorado Statutes, as revised, who was or is a party or is threatened to be made a party to any threatened, pending, or completed action, suit, or proceeding, whether civil, criminal, administrative, or investigative to the maximum extent permitted by the law including but not limited to making other financial arrangements for indemnification regardless of whether or not the corporation would have the power to indemnify a person against such liability. The termination of any action, suit, or proceeding by judgment, order, settlement, conviction or upon a plea of nolo contendere or its equivalent shall not of itself create a presumption that the person did not act either in good faith, in a manner which he reasonably believed to be in the best interests of the corporation or that he did not have reasonable cause to believe that his conduct was lawful. Such determinations shall be made by the board of directors by a majority of a quorum consisting of directors who were not parties to such action, suit, or proceedings, or if such a quorum is not obtainable or even if obtainable a quorum of disinterested directors so directs, by independent legal counsel in a written opinion, or by the shareholders entitled to vote thereon. The indemnification or advancement of costs and

expenses provided for by the corporation shall not be deemed exclusive of any other rights to which those indemnified may be entitled under the articles of incorporation, any bylaw, agreement, vote of shareholders or disinterested directors, or otherwise.

ARTICLE XII

Amendment of Articles of Incorporation

Unless otherwise provided for in these articles, the articles of incorporation of the corporation may be amended from time to time by a majority vote of all shareholders entitled to vote thereon, by written ballot in person or by proxy held at any general or special meeting of shareholders upon lawful notice.

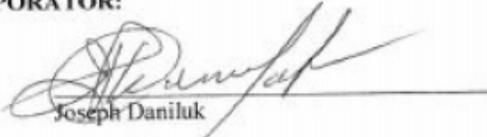
ARTICLE XIII

Incorporator

The name and address of the incorporator is Joseph Daniluk, 4155 E. Jewell Ave. Suite 610 Denver, CO 80222.

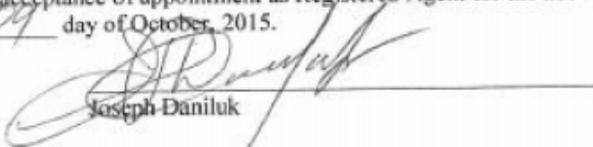
IN WITNESS WHEREOF, the undersigned, Joseph Daniluk, for the purpose of forming a corporation under the laws of the State of Colorado, does make, file and record these articles of incorporation and certifies that the facts herein stated are true; and I have hereunto set my hand this 09 day of October, 2015.

INCORPORATOR:


Joseph Daniluk

CERTIFICATE OF ACCEPTANCE OF APPOINTMENT BY REGISTERED AGENT

Joseph Daniluk hereby certifies his acceptance of appointment as Registered Agent for the above named corporation on this the 09 day of October, 2015.


Joseph Daniluk

LOCKING LINE BARRIERS CORPORATION dba LLB CORPORATION

MINUTES OF SPECIAL MEETING OF THE BOARD OF DIRECTORS

NOVEMBER 26, 2015

A special meeting of the board of Directors of Locking Line Barriers dba LLB Corporation was called on November 26, 2015. All Directors were present and waived notice of the meeting.

It was reported and moved that the Board of Directors approve and authorize the issuance of 11,000,000 shares of the 20,000,000 common shares authorized of the Capital Stock of the Corporation in accordance with the Corporate Resolution dated November 21, 2015 as follow:

8,500,000 Class A; unrestricted voting common shares,

And further;

2,500,000 Class B; restricted non-voting common shares,

A Total of 11,000,000 Capital Common Shares of the Corporation.

For the purposes of capitalizing the company and which the CEO shall be authorized to issue as necessary from time to time.

The motion was approved and resolved and thereby effective this date.

There being no further business the meeting was adjourned.

/s/ Joseph P. Daniluk

Joseph P. Daniluk,

Director and Secretary