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

FORM 10-K

☒ ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended **September 30, 2013**
or

☐ TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

Commission File Number: **333-170781**

TRAIL ONE, INC.
(Exact name of registrant as specified in its charter)

Nevada	27-3425913
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)

1208 Gaither Road, Rockville, Maryland 20850
(Address of principal executive offices) (Zip Code)

571-224-6627
(Registrant's telephone number, including area code)

Not Applicable
(Former name, former address and former fiscal year, if changed since last report)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.
Yes ☒ No ☐

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

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

Large accelerated filer ☐	Accelerated filer ☐
Non-accelerated filer ☐ (Do not check if a smaller reporting company)	Smaller reporting company ☒

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

APPLICABLE ONLY TO CORPORATE ISSUERS:

State the aggregate market value of the voting and non-voting common equity held by non-affiliates computed by reference to the price at which the common equity was last sold, or the average bid and asked price of such common equity, as of the last business day of the registrant's most recently completed second fiscal quarter: $0

Indicate the number of shares outstanding of each of the issuer's classes of common stock as of the latest practicable date: 18,000,000 shares of $0.001 par value common stock outstanding as of January 31, 2014.

TRAIL ONE, INC.
FORM 10-K
Fiscal Year Ended September 30, 2013

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EXPLANATORY NOTE

Unless otherwise noted, references in this registration statement to "Trail One, Inc." the "Company," "we," "our" or "us" means Trail One, Inc.

FORWARD-LOOKING STATEMENTS

This document contains “forward-looking statements”. All statements other than statements of historical fact are “forward-looking statements” for purposes of federal and state securities laws, including, but not limited to, any projections of earnings, revenue or other financial items; any statements of the plans, strategies and objections of management for future operations; any statements concerning proposed new services or developments; any statements regarding future economic conditions or performance; any statements or belief; and any statements of assumptions underlying any of the foregoing.

Forward-looking statements may include the words “may,” “could,” “estimate,” “intend,” “continue,” “believe,” “expect” or “anticipate” or other similar words. These forward-looking statements present our estimates and assumptions only as of the date of this report. Accordingly, readers are cautioned not to place undue reliance on forward-looking statements, which speak only as of the dates on which they are made. Except for our ongoing securities laws, we do not intend, and undertake no obligation, to update any forward-looking statement. Additionally, the safe harbor provisions of the Private Securities Litigation Reform Act of 1995 most likely do not apply to our forward-looking statements as a result of being a penny stock issuer. You should, however, consult further disclosures we make in future filings of our Annual Reports on Form 10-K, Quarterly Reports on Form 10-Q and Current Reports on Form 8-K.

Although we believe the expectations reflected in any of our forward-looking statements are reasonable, actual results could differ materially from those projected or assumed in any of our forward-looking statements. Our future financial condition and results of operations, as well as any forward-looking statements, are subject to change and inherent risks and uncertainties.

AVAILABLE INFORMATION

We file annual, quarterly and special reports and other information with the SEC that can be inspected and copied at the public reference facility maintained by the SEC at 100 F Street, N.E., Room 1580, Washington, D.C. 20549-0405. Information regarding the public reference facilities may be obtained from the SEC by telephoning 1-800-SEC-0330. The Company’s filings are also available through the SEC’s Electronic Data Gathering Analysis and Retrieval System which is publicly available through the SEC’s website (www.sec.gov). Copies of such materials may also be obtained by mail from the public reference section of the SEC at 100 F Street, N.E., Room 1580, Washington, D.C. 20549-0405 at prescribed rates.

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PART I

Item 1. Description of Business.

General Overview

Trail One, Inc. ("The Company") was formed in the state of Nevada on September 9, 2010 to manufacture **TOCNC Tags,** which are personalized/customized license plates for customers who want one of a kind luxury car jewelry to uniquely define them and to offer a sense of identification privacy at public events such as car shows, photo shoots, auto clubs, and other public venues. TOCNC Tags are cosmetic and do not take the place of proper state license plates as required to operate motor vehicles on public roads.

If manufactured, TOCNC tags will come with their own serial numbers (for insurance and authenticity purposes), secured in an airtight, crash resistant, pressure clamping case, and will be available with numerous options, including, but not limited to, a wide variety of inscribable names, with personalized designs in front, with numerous border designs and available in various thicknesses and shapes, and will be available in USDM (American); dimensions, and with various angle cuts, face designs, fonts, font sizes, images and just about any other customized design imaginable to suit the connoisseur and set the customer's vehicle apart from everyone else's vehicles.

The Company is currently considering expanding its business by acquiring the business or equity of another entity without the Company paying any material amount of cash consideration (a "Reverse Merger Transaction"). Any Reverse Merger Transaction may be structured as an acquisition of assets or equity by the Company issuing stock, exchanging stock and other equity interests, merging with another entity or entities or entering into any transaction with similar effect. In connection with any Reverse Merger Transaction, the Company will likely assume the obligations of the acquired business, which may include debt or other financing, and may incur other debt or other financing. The amount of stock that the Company may issue in any Reverse Merger Transaction will likely result in a change in control of the Company. The Company is currently negotiating, on a non-binding basis, the terms and conditions of a Reverse Merger Transaction with a business entity. If the Reverse Merger Transaction is consummated, the Company would continue as a smaller reporting company. No assurance may be given, however, that such negotiations will conclude with terms and conditions that would be acceptable to us or that any such Reverse Merger Transaction would be consummated.

Development Stage Enterprise
The Company is currently considered a development stage enterprise. As a development stage enterprise, the Company discloses the deficit accumulated during the development stage and the cumulative statements of operations and cash flows from inception to the current balance sheet date. An entity remains in the development stage until such time as, among other factors, revenues have been realized. To date, the development stage of the Company's operations consists of developing the business model and marketing concepts.

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

Advertising and Promotion
All costs associated with advertising and promoting products are expensed as incurred.

Income Taxes
The Company recognizes deferred tax assets and liabilities based on differences between the financial reporting and tax basis of assets and liabilities using the enacted tax rates and laws that are expected to be in effect when the differences are expected to be recovered. The Company provides a valuation allowance for deferred tax assets for which it does not consider realization of such assets to be more likely than not.

Segment Reporting
Under FASB ASC 280-10-50, the Company operates as a single segment and will evaluate additional segment disclosure requirements as it expands its operations.

Fair Value of Financial Instruments
Under FASB ASC 820-10-05, the Financial Accounting Standards Board establishes a framework for measuring fair value in generally accepted accounting principles and expands disclosures about fair value measurements. This Statement reaffirms that fair value is the relevant measurement attribute. The adoption of this standard did not have a material effect on the Company's financial statements as reflected herein. The carrying amounts of cash and accrued interest reported on the balance sheet are estimated by management to approximate fair value primarily due to the short term nature of the instruments. The Company had no other items that required fair value measurement on a recurring basis.

Revenue Recognition
For revenue from product sales, the Company recognizes revenue using four basic criteria that must be met before revenue can be recognized: (1) persuasive evidence of an arrangement exists; (2) delivery has occurred; (3) the selling price is fixed and determinable; and (4) collectability is reasonably assured. Determination of criteria (3) and (4) are based on management's judgment regarding the fixed nature of the selling prices of the products delivered and the collectability of those amounts. Provisions for discounts and rebates to customers, estimated returns and allowances, and other adjustments are provided for in the same period the related sales are recorded. The Company defers any revenue for which the product has not been delivered or is subject to refund until such time that the Company and the customer jointly determine that the product has been delivered or no refund will be required.

Basic and Diluted Loss Per Share
The basic net loss per common share is computed by dividing the net loss by the weighted average number of common shares outstanding. Diluted net loss per common share is computed by dividing the net loss adjusted on an "as if converted" basis, by the weighted average number of common shares outstanding plus potential dilutive securities. For the periods presented, there were no outstanding potential common stock equivalents and therefore basic and diluted earnings per share result in the same figure.

Stock-Based Compensation
The Company adopted FASB guidance on stock based compensation upon inception on September 9, 2010. Under FASB ASC 718-10-30-2, all share-based payments to employees, including grants of employee stock options, to be recognized in the income statement based on their fair values. Pro forma disclosure is no longer an alternative. The Company did not issue any share-based payments for services or compensation to employees, or otherwise for the periods presented.

Uncertain tax positions
Effective upon inception at September 9, 2010, the Company adopted new standards for accounting for uncertainty in income taxes. These standards prescribe a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. These standards also provide guidance on de-recognition, classification, interest and penalties, accounting in interim periods, disclosure, and transition.

Various taxing authorities periodically audit the Company's income tax returns. These audits include questions regarding the Company's tax filing positions, including the timing and amount of deductions and the allocation of income to various tax jurisdictions. In evaluating the exposures connected with these various tax filing positions, including state and local taxes, the Company records allowances for probable exposures. A number of years may elapse before a particular matter, for which an allowance has been established, is audited and fully resolved. The Company has not yet undergone an examination by any taxing authorities.

The assessment of the Company's tax position relies on the judgment of management to estimate the exposures associated with the Company's various filing positions.

Recent Accounting Pronouncements

In February 2013, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2013-02, *Comprehensive Income (Topic 220): Reporting of Amounts Reclassified Out of Accumulated Other Comprehensive Income*, to improve the transparency of reporting these reclassifications. Other comprehensive income includes gains and losses that are initially excluded from net income for an accounting period. Those gains and losses are later reclassified out of accumulated other comprehensive income into net income. The amendments in the ASU do not change the current requirements for reporting net income or other comprehensive income in financial statements. All of the information that this ASU requires already is required to be disclosed elsewhere in the financial statements under U.S. GAAP. The new amendments will require an organization to:

- Present (either on the face of the statement where net income is presented or in the notes) the effects on the line items of net income of significant amounts reclassified out of accumulated other comprehensive income - but only if the item reclassified is required under U.S. GAAP to be reclassified to net income in its entirety in the same reporting period; and
- Cross-reference to other disclosures currently required under U.S. GAAP for other reclassification items (that are not required under U.S. GAAP) to be reclassified directly to net income in their entirety in the same reporting period. This would be the case when a portion of the amount reclassified out of accumulated other comprehensive income is initially transferred to a balance sheet account (e.g., inventory for pension-related amounts) instead of directly to income or expense.

The amendments apply to all public and private companies that report items of other comprehensive income. Public companies are required to comply with these amendments for all reporting periods (interim and annual). The amendments are effective for reporting periods beginning after December 15, 2012, for public companies. Early adoption is permitted. The adoption of ASU No. 2013-02 is not expected to have a material impact on our financial position or results of operations.

In January 2013, the FASB issued ASU No. 2013-01, *Balance Sheet (Topic 210): Clarifying the Scope of Disclosures about Offsetting Assets and Liabilities*, which clarifies which instruments and transactions are subject to the offsetting disclosure requirements originally established by ASU 2011-11. The new ASU addresses preparer concerns that the scope of the disclosure requirements under ASU 2011-11 was overly broad and imposed unintended costs that were not commensurate with estimated benefits to financial statement users. In choosing to narrow the scope of the offsetting disclosures, the Board determined that it could make them more operable and cost effective for preparers while still giving financial statement users sufficient information to analyze the most significant presentation differences between financial statements prepared in accordance with U.S. GAAP and those prepared under IFRSs. Like ASU 2011-11, the amendments in this update will be effective for fiscal periods beginning on, or after January 1, 2013. The adoption of ASU 2013-01 is not expected to have a material impact on our financial position or results of operations.

In October 2012, the FASB issued Accounting Standards Update ASU 2012-04, "Technical Corrections and Improvements" in Accounting Standards Update No. 2012-04. The amendments in this update cover a wide range of Topics in the Accounting Standards Codification. These amendments include technical corrections and improvements to the Accounting Standards Codification and conforming amendments related to fair value measurements. The amendments in this update will be effective for fiscal periods beginning after December 15, 2012. The adoption of ASU 2012-04 is not expected to have a material impact on our financial position or results of operations.

In August 2012, the FASB issued ASU 2012-03, "Technical Amendments and Corrections to SEC Sections: Amendments to SEC Paragraphs Pursuant to SEC Staff Accounting Bulletin (SAB) No. 114, Technical Amendments Pursuant to SEC Release No. 33-9250, and Corrections Related to FASB Accounting Standards Update 2010-22 (SEC Update)" in Accounting Standards Update No. 2012-03. This update amends various SEC paragraphs pursuant to the issuance of SAB No. 114. The adoption of ASU 2012-03 is not expected to have a material impact on our financial position or results of operations.

In July 2012, the FASB issued ASU 2012-02, "Intangibles – Goodwill and Other (Topic 350): Testing Indefinite-Lived Intangible Assets for Impairment" in Accounting Standards Update No. 2012-02. This update amends ASU 2011-08, *Intangibles – Goodwill and Other (Topic 350): Testing Indefinite-Lived Intangible Assets for Impairment* and permits an entity first to assess qualitative factors to determine whether it is more likely than not that an indefinite-lived intangible asset is impaired as a basis for determining whether it is necessary to perform the quantitative impairment test in accordance with Subtopic 350-30, *Intangibles - Goodwill and Other - General Intangibles Other than Goodwill*. The amendments are effective for annual and interim impairment tests performed for fiscal years beginning after September 15, 2012. Early adoption is permitted, including for annual and interim impairment tests performed as of a date before July 27, 2012, if a public entity's financial statements for the most recent annual or interim period have not yet been issued or, for nonpublic entities, have not yet been made available for issuance. The adoption of ASU 2012-02 has not had a material impact on our financial position or results of operations.

In December 2011, the FASB issued ASU 2011-12, "Deferral of the Effective Date for Amendments to the Presentation of Reclassifications of Items out of Accumulated Other Comprehensive Income in Accounting Standards Update No. 2011-05. This update defers the requirement to present items that are reclassified from accumulated other comprehensive income to net income in both the statement of income where net income is presented and the statement where other comprehensive income is presented. The adoption of ASU 2011-12 has not had a material impact on our financial position or results of operations.

In December 2011, the FASB issued ASU No. 2011-11 "Balance Sheet: Disclosures about Offsetting Assets and Liabilities" ("ASU 2011-11"). This Update requires an entity to disclose information about offsetting and related arrangements to enable users of its financial statements to understand the effect of those arrangements on its financial position. The objective of this disclosure is to facilitate comparison between those entities that prepare their financial statements on the basis of U.S. GAAP and those entities that prepare their financial statements on the basis of IFRS. The amended guidance is effective for annual reporting periods beginning on or after January 1, 2013, and interim periods within those annual periods. The Company is currently evaluating the impact, if any, that the adoption of this pronouncement may have on its results of operations or financial position.

Item 1A. Risk Factors.

Risks Related to Our Business

THE COMPANY HAS A LIMITED DEVELOPMENT STAGE OPERATING HISTORY UPON WHICH TO BASE AN EVALUATION OF ITS BUSINESS AND PROSPECTS. WE MAY NOT BE SUCCESSFUL IN OUR EFFORTS TO GROW OUR BUSINESS AND TO EARN INCREASED REVENUES. AN INVESTMENT IN OUR SECURITIES REPRESENTS SIGNIFICANT RISK AND YOU MAY LOSE ALL OR PART OF YOUR ENTIRE INVESTMENT.

We have a limited history of development stage operations and we may not be successful in our efforts to grow our business and to earn revenues. Our business and prospects must be considered in light of the risks, expenses and difficulties frequently encountered by companies in their early stage of development, particularly startups providing products in the well-serviced automobile listing arena. As a result, management may be unable to adjust its spending in a timely manner to compensate for any unexpected revenue shortfall. This inability could cause net losses in a given period to be greater than expected. An investment in our securities represents significant risk and you may lose all or part of your entire investment.

WE HAVE A HISTORY OF LOSSES. FUTURE LOSSES AND NEGATIVE CASH FLOW MAY LIMIT OR DELAY OUR ABILITY TO BECOME PROFITABLE. IT IS POSSIBLE THAT WE MAY NEVER ACHIEVE PROFITABILITY. AN INVESTMENT IN OUR SECURITIES REPRESENTS SIGNIFICANT RISK AND YOU MAY LOSE ALL OR PART OF YOUR ENTIRE INVESTMENT.

We have yet to establish profitable development stage operations or a history of profitable development stage operations. We anticipate that we will continue to incur substantial development stage operating losses for an indefinite period of time due to the significant costs associated with the development of our business.

Since incorporation, we have expended financial resources on the development of our business. As a result, losses have been incurred since incorporation. Management expects to experience development stage operating losses and negative cash flow for the foreseeable future. Management anticipates that losses will continue to increase from current levels because the Company expects to incur additional costs and expenses related to: marketing and promotional activities; the possible addition of new personnel; and the development of relationships with strategic business partners.

The Company's ability to become profitable depends on its ability to generate and sustain sales while maintaining reasonable expense levels. If the Company does achieve profitability, it cannot be certain that it would be able to sustain or increase profitability on a quarterly or annual basis in the future. An investment in our securities represents significant risk and you may lose all or part of your entire investment.

IF WE DO NOT OBTAIN ADDITIONAL FINANCING, OUR BUSINESS WILL FAIL.

We will need to obtain additional financing in order to complete our business plan because we currently do not have any income. We do not have any arrangements for financing and we may not be able to find such financing if required. Obtaining additional financing would be subject to a number of factors, including investor acceptance. These factors may adversely affect the timing, amount, terms, or conditions of any financing that we may obtain or make any additional financing unavailable to us. If we do not obtain additional financing our business will fail.

WE REQUIRE ADDITIONAL CAPITAL WHICH WE MAY BE UNABLE TO RAISE WHICH MAY CAUSE US TO STOP OR CUT BACK OUR OPERATIONS.

Through September 30, 2013 we have spent approximately $77,209. We anticipate that we will need approximately $75,000 to complete all necessary stages in order to market our one license plate tag in the United States.

Obtaining additional financing will be subject to a number of factors, including Trail One’s lack of revenue. These factors may have an effect on the timing, amount, terms or conditions of additional financing and make such additional financing unavailable to us. See “Description of Business.”

No assurance can be given that Trail One will obtain access to capital markets in the future or that adequate financing to satisfy the cash requirements of implementing our business strategies will be available on acceptable terms. The inability of Trail One to gain access to capital markets or obtain acceptable financing will have a material adverse effect upon the results of its operations and its financial conditions. The proceeds from the sale of the securities offered in this registration statement will go directly to the selling security holder and not to Trail One. As such, this offering might negatively affect Trail One’s ability to raise needed funds through a primary offering of Trail One’s securities in the future.

Our future capital requirements depend on many factors, including the following:

- the progress of our direct sales,
- the progress of marketing to the end users,
- The progress in getting our web site completed and operational.

Although we have from time to time reviewed opportunities provided to us by investment bankers or potential investors in regard to additional equity financings, there can be no assurance that additional financing will be available when needed, or if available, will be available on acceptable terms. The Company also does not have any agreement in place with any investment bankers or potential investors to provide the Company with any financing. Insufficient funds may prevent us from implementing our business strategy and will require us to further delay, scale back or eliminate our marketing program, or to scale back or eliminate our other operations.

In order to obtain working capital we will continue to:

- seek capital through debt or equity financing which may include the issuance of convertible debentures or convertible preferred stock whose rights and preferences are superior to those of the common stockholders, and
- seek advantageous financial transactions for the Company while taking into account the impact on our shareholders, dilution, loss of voting power and the possibility of a change-in-control.

Nonetheless, in order to satisfy our working capital needs, it may become necessary to issue convertible securities without a floor on the conversion price.

IN THE EVENT THAT WE ISSUE CONVERTIBLE PREFERRED STOCK OR CONVERTIBLE DEBENTURES WITHOUT A LIMIT ON THE NUMBER OF SHARES THAT CAN BE ISSUED UPON CONVERSION AND IF THE PRICE OF OUR COMMON STOCK DECREASES:

- the percentage of shares outstanding that will be held by these holders upon conversion will increase accordingly, Substantial dilution can occur to existing shareholders if convertible debentures are issued without a limit on the number of shares that can be issued upon conversion and the price of the Company’s common stock decreases.
- the lower the market price the greater the number of shares to be issued to these holders upon conversion, thus increasing the potential profits to the holder when the price per share later increases and the holder sells the common shares,
- the preferred stockholders' potential for increased share issuance and profit, including profits derived from short sales of our common stock, in addition to a stock overhang of an indeterminable amount, may depress the price of our common stock,
- in the event of our voluntary or involuntary liquidation while the preferred stock are outstanding, the holders of those securities will be entitled to a preference in distribution of our property.

OUR DEVELOPMENT STAGE OPERATING RESULTS WILL BE VOLATILE AND DIFFICULT TO PREDICT. IF THE COMPANY FAILS TO MEET THE EXPECTATIONS OF PUBLIC MARKET ANALYSTS AND INVESTORS, THE MARKET PRICE OF OUR COMMON STOCK MAY DECLINE SIGNIFICANTLY.

Management expects both quarterly and annual development stage operating results to fluctuate significantly in the future. Because our development stage operating results will be volatile and difficult to predict, in some future quarter our development stage operating results may fall below the expectations of securities analysts and investors. If this occurs, the trading price of our common stock may decline significantly.

A number of factors will cause gross margins to fluctuate in future periods. Factors that may harm our business or cause our development stage operating results to fluctuate include the following: the inability to obtain new customers at reasonable cost; the ability of competitors to offer new or enhanced products; price competition; the failure to develop marketing relationships with key business partners; increases in our marketing and advertising costs; increased labor costs that can affect demand for our internet product; the amount and timing of development stage operating costs and capital expenditures relating to expansion of operations; a change to or changes to government regulations; a general economic slowdown. Any change in one or more of these factors could reduce our ability to earn and grow revenue in future periods.

WE HAVE RECEIVED AN OPINION OF GOING CONCERN FROM OUR AUDITORS. IF WE DO NOT RECEIVE ADDITIONAL FUNDING, WE WOULD HAVE TO CURTAIL OR CEASE DEVELOPMENT STAGE OPERATIONS. AN INVESTMENT IN OUR SECURITIES REPRESENTS SIGNIFICANT RISK AND YOU MAY LOSE ALL OR PART OF YOUR ENTIRE INVESTMENT.

Our independent auditors noted in their report accompanying our financial statements for the period ended September 30, 2013 that we have not earned a profit. As of September 30, 2013, we had accumulated net loss of $95,216, and they further stated that the uncertainty related to these conditions raised substantial doubt about our ability to continue as a going concern. At September 30, 2013, we had bank overdrafts of $9. We do not currently have sufficient capital resources to fund operations. To stay in business, we will need to raise additional capital through public or private sales of our securities, debt financing or short-term bank loans, or a combination of the foregoing.

We will need additional capital to fully implement our business, operating and development plans. However, additional funding from an alternate source or sources may not be available to us on favorable terms, if at all. To the extent that money is raised through the sale of our securities, the issuance of those securities could result in dilution to our existing security holder. If we raise money through debt financing or bank loans, we may be required to secure the financing with some or all of our business assets, which could be sold or retained by the creditor should we default in our payment obligations. If we fail to raise sufficient funds, we would have to curtail or cease operations.

OUR CURRENT BUSINESS DEVELOPMENT STAGE OPERATIONS RELY HEAVILY UPON OUR KEY EMPLOYEE AND FOUNDER, MR. RALPH MONTRONE.

We have been heavily dependent upon the expertise and management of Mr. Mohammad Omar Rahman, our Chief Executive Officer and President, and our future performance will depend upon his continued services. The loss of the services of Mr. Rahman's services could seriously interrupt our business operations, and could have a very negative impact on our ability to fulfill our business plan and to carry out our existing development stage operations. The Company currently does not maintain key man life insurance on this individual. There can be no assurance that a suitable replacement could be found for him upon retirement, resignation, inability to act on our behalf, or death.

OUR FUTURE GROWTH MAY REQUIRE RECRUITMENT OF QUALIFIED EMPLOYEES.

In the event of our future growth in administration, marketing, and customer support functions, we may have to increase the depth and experience of our management team by adding new members. Our future success will depend to a large degree upon the active participation of our key officers and employees. There is no assurance that we will be able to employ qualified persons on acceptable terms. Lack of qualified employees may adversely affect our business development.

WE ARE HIGHLY RELIANT UPON THE MANUFACTURING CAPABILITIES OF APMI OUR INTENDED SUB-CONTACTOR/MANUFACTURER WITH WHO WE HAVE NO AGREEMENT AT THIS TIME

If our Company manufactures the TOCNC tags, our Company is currently solely reliant on APMI to manufacture our product. Should APMI not manufacture our product as intended, we may or may not be able to secure another manufacturer to manufacture our product which would result in a failure of our business.

Risks Related to The Industry

AUTOMOBILE LICENSE PLATE TAGS IS COST COMPETITIVE AND IS CHARACTERIZED BY LOW FIXED COSTS. A REDUCTION IN COST FOR THE INDUSTRY COULD AFFECT THE DEMAND FOR OUR LICENSE PLATE TAGS.

Automobile license plate tags sales industry is highly competitive and is characterized by a large number of competitors ranging from small to large companies with substantial resources. Many of our potential competitors have substantially larger customer bases, greater name recognition, greater reputation, and significantly greater financial and marketing resources than we do. In the future, aggressive marketing tactics implemented by our competitors could impact our limited financial resources and adversely affect our ability to compete in these markets.

Price competition exists in the automobile license plate tags industry. There are many automobile license plate tags sales companies that could discount their products which could result in lower revenues for the entire industry. A shortfall from expected revenue levels would have a significant impact on our potential to generate revenue and possibly cause our business to fail.

OUR DEVELOPMENT STAGE OPERATING RESULTS MAY FLUCTUATE DUE TO FACTORS WHICH ARE NOT WITHIN OUR CONTROL.

Our development stage operating results are expected to fluctuate in the future based on a number of factors, many of which are not in our control. Our development stage operating expenses primarily include marketing and general administrative expenses that are relatively fixed in the short-term. If our revenues are lower than we expect because demand for our one product diminishes, or if we experience an increase in defaults among distributors of our license plate tags or for any other reasons we may not be able to quickly return to acceptable revenue levels.

Because of the unique nature of our business and the fact that there are no comparable past business models to rely on, future factors that may adversely affect our business are difficult to forecast. Any shortfall in our revenues would have a direct impact on our business. In addition, fluctuations in our quarterly results could adversely affect the market price of our common stock in a manner unrelated to our long-term operating performance.

WE HAVE NO OPERATING HISTORY AND FACE MANY OF THE RISKS AND DIFFICULTIES FREQUENTLY ENCOUNTERED BY A YOUNG COMPANY.

We were incorporated in the State of Nevada on September 9, 2010. We have no operating history for investors to evaluate the potential of our business development. The Company has had no revenues or expenses prior to this time period.

THERE ARE MANY INHERENT RISKS AND DIFFICULTIES IN INTRODUCING ANY NEW PRODUCT TO THE MARKET PLACE.

If we market our product, we would face many of the risks and difficulties inherent in introducing a new product. These risks include, but are not limited to, the ability to:

- Increase awareness of our brand name;
- Develop an effective business plan;
- Meet customer standards;
- Implement an advertising and marketing plan;
- Attain customer loyalty;
- Respond effectively to competitive pressures;
- Continue to develop and upgrade our product; and
- Attract, retain and motivate qualified personnel.

WE MAY NEED ADDITIONAL CAPITAL TO DEVELOP OUR BUSINESS.

The development of our product will require the commitment of resources to increase the advertising, marketing and future expansion of our business. In addition, expenditures will be required to enable us in 2014 to conduct planned business research, development of new affiliate and associate offices, and marketing of our existing and future products. Currently, we have no established bank-financing arrangements. Therefore, it is possible that we would need to seek additional financing through subsequent equity security sales, debt instruments, and private financing.

We cannot give you any assurance that any additional financing will be available to us, or if available, will be on terms favorable to us. The sale of additional equity securities could result in dilution to our stockholders. The occurrence of indebtedness would result in increased debt service obligations and could require us to agree to operating and financing covenants that would restrict our operations. If adequate additional financing is not available on acceptable terms, we may not be able to implement our business development plan or continue our business operations.

WE MAY NOT BE ABLE TO BUILD OUR BRAND AWARENESS.

Development and awareness of our brand Trail One will depend largely upon our success in creating a customer base and potential referral sources. In order to attract and retain customers and to promote and maintain our brand in response to competitive pressures, management plans to gradually increase our marketing and advertising budgets. If we are unable to economically promote or maintain our brand, then our business, results of operations and financial condition could be severely harmed. The Company had a working capital (deficit) of ($14,694) and ($45,847) at September 30, 2013 and 2012.

WE MAY INCUR SIGNIFICANT COSTS TO BE A PUBLIC COMPANY TO ENSURE COMPLIANCE WITH U.S. CORPORATE GOVERNANCE AND ACCOUNTING REQUIREMENTS AND WE MAY NOT BE ABLE TO ABSORB SUCH COSTS.

We may incur significant costs associated with our public company reporting requirements, costs associated with newly applicable corporate governance requirements, including requirements under the Sarbanes-Oxley Act of 2002 and other rules implemented by the SEC. We expect all of these applicable rules and regulations to significantly increase our legal and financial compliance costs and to make some activities more time consuming and costly. We also expect that these applicable rules and regulations may make it more difficult and more expensive for us to obtain director and officer liability insurance and we may be required to accept reduced policy limits and coverage or incur substantially higher costs to obtain the same or similar coverage. As a result, it may be more difficult for us to attract and retain qualified individuals to serve on our board of directors or as executive officers. We are currently evaluating and monitoring developments with respect to these newly applicable rules, and we cannot predict or estimate the amount of additional costs we may incur or the timing of such costs. In addition, we may not be able to absorb these costs of being a public company, which will negatively affect our business operations.

However, it is estimated that the amount of additional costs and expenses associated with public company reporting requirements will be approximately $10,000. This amount will last the Company twelve months. It is also estimated that the amount of additional costs and expenses associated with newly applicable corporate governance requirements will be approximately $5,000. This amount will last the Company twelve months.

THE LIMITED PUBLIC COMPANY EXPERIENCE OF OUR MANAGEMENT TEAM COULD ADVERSELY IMPACT OUR ABILITY TO COMPLY WITH THE REPORTING REQUIREMENTS OF U.S. SECURITIES LAWS.

Our management team has limited public company experience, which could impair our ability to comply with legal and regulatory requirements such as those imposed by Sarbanes-Oxley Act of 2002. Our senior management has never had sole responsibility for managing a publicly traded company. Such responsibilities include complying with federal securities laws and making required disclosures on a timely basis. Our senior management may not be able to implement programs and policies in an effective and timely manner that adequately respond to such increased legal, regulatory compliance and reporting requirements, including the establishing and maintaining internal controls over financial reporting. Any such deficiencies, weaknesses or lack of compliance could have a materially adverse effect on our ability to comply with the reporting requirements of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), which is necessary to maintain our public company status. If we were to fail to fulfill those obligations, our ability to continue as a U.S. public company would be in jeopardy in which event you could lose your entire investment in our company.

Risks Related to the Ownership of Our Securities

We have never declared or paid any cash dividends or distributions on our capital stock. We currently intend to retain our future earnings, if any, to support operations and to finance expansion and therefore we do not anticipate paying any cash dividends on our common stock in the foreseeable future.

The declaration, payment and amount of any future dividends will be made at the discretion of the board of directors, and will depend upon, among other things, the results of our operations, cash flows and financial condition, operating and capital requirements, and other factors as the board of directors considers relevant. There is no assurance that future dividends will be paid, and, if dividends are paid, there is no assurance with respect to the amount of any such dividend.

OUR CONTROLLING SECURITY HOLDER MAY TAKE ACTIONS THAT CONFLICT WITH YOUR INTERESTS.

Mr. Mohammad Omar Rahman beneficially owns approximately 55.55% of our capital stock with voting rights. In this case, Mr. Rahman will be able to exercise control over all matters requiring stockholder approval, including the election of directors, amendment of our certificate of incorporation and approval of significant corporate transactions, and he will have significant control over our management and policies. The directors elected by our controlling security holder will be able to significantly influence decisions affecting our capital structure. This control may have the effect of delaying or preventing changes in control or changes in management, or limiting the ability of our other security holders to approve transactions that they may deem to be in their best interest. For example, our controlling security holder will be able to control the sale or other disposition of our operating businesses and subsidiaries to another entity.

THE OFFERING PRICE OF THE COMMON STOCK WAS ARBITRARILY DETERMINED, AND THEREFORE SHOULD NOT BE USED AS AN INDICATOR OF THE FUTURE MARKET PRICE OF THE SECURITIES. THEREFORE, THE OFFERING PRICE BEARS NO RELATIONSHIP TO OUR ACTUAL VALUE, AND MAY MAKE OUR SHARES DIFFICULT TO SELL.

Since our shares are not listed or quoted on any exchange or quotation system, the offering price of $0.001 per share for the shares of common stock was arbitrarily determined. The facts considered in determining the offering price were our financial condition and prospects, our limited operating history and the general condition of the securities market. The offering price bears no relationship to the book value; assets or earnings of our Company or any other recognized criteria of value. The offering price should not be regarded as an indicator of the future market price of the securities.

YOU MAY EXPERIENCE DILUTION OF YOUR OWNERSHIP INTEREST BECAUSE OF THE FUTURE ISSUANCE OF ADDITIONAL SHARES OF OUR COMMON STOCK AND OUR PREFERRED STOCK.

In the future, we may issue our authorized but previously unissued equity securities, resulting in the dilution of the ownership interests of our present stockholders. We are currently authorized to issue an aggregate of 100,000,000 shares of capital stock consisting of 90,000,000 shares of common stock, par value $0.001 per share, and 10,000,000 shares of “blank check” preferred stock, par value $0.001 per share.

We may also issue additional shares of our common stock or other securities that are convertible into or exercisable for common stock in connection with hiring or retaining employees or consultants, future acquisitions, future sales of our securities for capital raising purposes, or for other business purposes. The future issuance of any such additional shares of our common stock or other securities may create downward pressure on the trading price of our common stock. There can be no assurance that we will not be required to issue additional shares, warrants or other convertible securities in the future in conjunction with hiring or retaining employees or consultants, future acquisitions, future sales of our securities for capital raising purposes or for other business purposes.

OUR COMMON STOCK IS CONSIDERED PENNY STOCKS, WHICH MAY BE SUBJECT TO RESTRICTIONS ON MARKETABILITY, SO YOU MAY NOT BE ABLE TO SELL YOUR SHARES.

If our common stock becomes tradable in the secondary market, we will be subject to the penny stock rules adopted by the SEC that require brokers to provide extensive disclosure to their customers prior to executing trades in penny stocks. These disclosure requirements may cause a reduction in the trading activity of our common stock, which in all likelihood would make it difficult for our shareholders to sell their securities.

Penny stocks generally are equity securities with a price of less than $5.00 (other than securities registered on certain national securities exchanges or quoted on the NASDAQ system). Penny stock rules require a broker-dealer, prior to a transaction in a penny stock not otherwise exempt from the rules, to deliver a standardized risk disclosure document that provides information about penny stocks and the risks in the penny stock market. The broker-dealer also must provide the customer with current bid and offer quotations for the penny stock, the compensation of the broker-dealer and its salesperson in the transaction, and monthly account statements showing the market value of each penny stock held in the customer's account. The broker-dealer must also make a special written determination that the penny stock is a suitable investment for the purchaser and receive the purchaser's written agreement to the transaction. These requirements may have the effect of reducing the level of trading activity, if any, in the secondary market for a security that becomes subject to the penny stock rules. The additional burdens imposed upon broker-dealers by such requirements may discourage broker-dealers from effecting transactions in our securities, which could severely limit the market price and liquidity of our securities. These requirements may restrict the ability of broker-dealers to sell our common stock and may affect your ability to resell our common stock.

THERE IS NO ASSURANCE OF A PUBLIC MARKET OR THAT OUR COMMON STOCK WILL EVER TRADE ON A RECOGNIZED EXCHANGE. THEREFORE, YOU MAY BE UNABLE TO LIQUIDATE YOUR INVESTMENT IN OUR STOCK.

There is no established public trading market for our common stock. Our shares have not been listed or quoted on any exchange or quotation system. There can be no assurance that a market maker will agree to file the necessary documents with FINRA, which operates the OTCBB, nor can there be any assurance that such an application for quotation will be approved or that a regular trading market will develop or that if developed, will be sustained. In the absence of a trading market, an investor may be unable to liquidate their investment.

Item 2. Properties.

The principal executive office of Trail One, Inc. is located at 1208 Gaither Road, Rockville, Maryland 20850. Our telephone number is: 571-224-6627.

Item 3. Legal Proceedings.

From time to time, we may become involved in various lawsuits and legal proceedings, which arise, in the ordinary course of business. However, litigation is subject to inherent uncertainties, and an adverse result in these or other matters may arise from time to time that may harm our business. We are currently not aware of any such legal proceedings or claims that we believe will have a material adverse effect on our business, financial condition or operating results.

Item 4. Submission of Matters to a Vote of Security Holders.

We did not submit any matters to a vote of our security holders during the fourth quarter of the fiscal year ended September 30, 2013.

PART II

Item 5. Market for Registrant’s Common Equity, Related Stockholder Matters and Issuer Purchases of Equity Securities.

(a) Market Information

The Company's common stock is not currently traded. We have obtained the ticker symbol TRLO.OB and we expect the Company’s common stock to commence trading within the coming twelve months, though there can be no assurance that this will be the case.

(b) Holders of Common Stock

We are authorized to issue 90,000,000 shares of common stock, $0.001 par value per share. Currently we have 18,000,000 shares of common stock issued and outstanding. As of September 30, 2013, there were approximately thirty (30) shareholder of the Company’s common stock.

Each share of common stock shall have one (1) vote per share for all purposes. The holders of a majority of the shares entitled to vote, present in person or represented by proxy, shall constitute a quorum at all meetings of our shareholders. Our common stock does not provide a preemptive, subscription or conversion rights and there are no redemption or sinking fund provisions or rights. Our common stock holders are not entitled to cumulative voting for election of the board of directors.

Holders of common stock are entitled to receive ratably such dividends as may be declared by the board of directors out of funds legally available therefore as well as any distributions to the security holder. We have never paid cash dividends on our common stock, and do not expect to pay such dividends in the foreseeable future.

In the event of a liquidation, dissolution or winding up of our company, holders of common stock are entitled to share ratably in all of our assets remaining after payment of liabilities. Holders of common stock have no preemptive or other subscription or conversion rights. There are no redemption or sinking fund provisions applicable to the common stock.

(c) Dividends

Trail One, Inc. has never paid dividends on its Common Stock. Trail One, Inc. intends to follow a policy of retaining earnings, if any, to finance the growth of the business and does not anticipate paying any cash dividends in the foreseeable future. The declaration and payment of future dividends on the Common Stock will be at sole discretion of the Board of Directors and will depend on Trail One, Inc. profitability and financial condition, capital requirements, statutory and contractual restrictions, future prospects and other factors deemed relevant.

(d) Securities Authorized for Issuance under Equity Compensation Plans

The Company has not established any compensation plans to which our securities are authorized for issuance to employees or non-employees (such as directors, consultants and advisors) in exchange for consideration in the form of services.

Item 6. Selected Financial Data.

Not required.

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

OVERVIEW AND OUTLOOK

Trail One was formed in the state of Nevada on September 9, 2010 to establish retail sales of automobile license plate tags to the general public. The Company expects to generate its corporate revenue from the sale of its license plate tags.

These statements reflect all adjustments, consisting of normal recurring adjustments, which in the opinion of management are necessary for fair presentation of the information contained therein. The Company follows the same accounting policies in the preparation of interim reports.

The Company has adopted a fiscal year end of September 30.

Trail One, Inc. was formed to manufacture an automobile license plate tag. Trail One is a development stage company with a limited history of development stage operations.

The Company may market Trail One through a combination of direct sales, referrals and networking within the industry. To date the Company has not generated any sales.

Based on our current operating plan, we do not expect to generate revenue that is sufficient to cover our expenses for the next three months, and we will need to obtain additional financing to operate our business for the next three months. Our "burn rate" is approximately $2,614 per month. Most of our expenses are anticipated to be legal, accounting, transfer agent, and other costs associated with being a public company. Additional financing, whether through equity security sales, debt instruments, and private financing to fund operations, may not be available, or if available, may be on terms unacceptable to us. Our ability to maintain sufficient liquidity is dependent on our ability to raise additional capital.

The Company is currently considering expanding its business by acquiring the business or equity of another entity without the Company paying any material amount of cash consideration (a "Reverse Merger Transaction"). Any Reverse Merger Transaction may be structured as an acquisition of assets or equity by the Company issuing stock, exchanging stock and other equity interests, merging with another entity or entities or entering into any transaction with similar effect. In connection with any Reverse Merger Transaction, the Company will likely assume the obligations of the acquired business, which may include debt or other financing, and may incur other debt or other financing. The amount of stock that the Company may issue in any Reverse Merger Transaction will likely result in a change in control of the Company. The Company is currently negotiating, on a non-binding basis, the terms and conditions of a Reverse Merger Transaction with a business entity. If the Reverse Merger Transaction is consummated, the Company would continue as a smaller reporting company. No assurance may be given, however, that such negotiations will conclude with terms and conditions that would be acceptable to us or that any such Reverse Merger Transaction would be consummated.

If we issue additional equity securities to raise funds, the ownership percentage of our existing security holder would be reduced. New investors may demand rights, preferences or privileges senior to those of existing holders of our common stock. Debt incurred by us would be senior to equity in the ability of debt holders to make claims on our assets. The terms of any debt issued could impose restrictions on our operations. If adequate funds are not available to satisfy either short or long-term capital requirements, our operations and liquidity could be materially adversely affected and we could be forced to cease operations.

Change of Control

On May 24, 2013 (the "Closing Date"), the Company's largest shareholder Mr. Ralph Montrone entered into a Security Purchase Agreement (the "SPA") with Mr. Mohammad Omar Rahman. Pursuant to the SPA, Mr. Montrone sold his 10,000,000 issued and outstanding shares of common stock, representing approximately 55.6% of the issued and outstanding shares of the Company, to Mr. Rahman. As of the Closing Date, Mr. Rahman was appointed the new CEO and elected by shareholders to serve as a Director of the Company.

Results of Operations for the Year Ended September 30, 2013 and 2012

Revenue

The Company had no revenues during the year ended September 30, 2013 and September 30, 2012.

Operating Expenses

Total operating expenses were $28,118 for the year ended September 30, 2013 compared to $19,618 for the year ended September 30, 2012, an increase of $8,500. The increase in operating expense for the year ended September 30, 2013 compared to September 30, 2012 was due primarily to additional professional fees during the year.

Other (Income) Expenses

Total interest expense was $3,251 for the year ended September 30, 2013 compared to $2,388 for the September ended September 30, 2012, an increase of $863.

Net loss

For the reasons above, our net loss for the year ended September 30, 2013 was $31,369 compared to $22,006 for the year ended September 30, 2012, an increase of decrease of $9,363 or approximately 43%.

LIQUIDITY AND CAPITAL RESOURCES

We believe that our existing sources of liquidity will not be sufficient to fund our operations, anticipated capital expenditures, working capital and other financing requirements for at least the next twelve months. In the event the Company is unable to achieve profitable operations in the near term, it may require additional equity and/or debt financing, or reduce expenses, including officer's compensation, to reduce such losses. However, we cannot assure that such financing will be available to us on favorable terms, or at all. We will continue to monitor our expenditures and cash flow position. At some time in the future, however, we may need to obtain additional financing to complete our business plan. There is no assurance that we will be able to obtain such financing if needed and the failure to do so could negatively impact the viability of our Company to continue with this business and the business may fail.

The following table summarizes total assets, accumulated deficit, stockholder's equity (deficit) and working capital at September 30, 2013:

	September 30, 2013
Total Assets	$ -
Accumulated (Deficit)	$ (95,216)
Stockholders' Equity (Deficit)	$ (14,694)
Working Capital (Deficit)	$ (14,694)

Since our inception on September 9, 2010, we have incurred an accumulated deficit of ($95,216). Our cash and cash equivalent balances were $0 at September 30, 2013. On September 30, 2013 we had negative working capital of $14,694 and total current liabilities were $14,694.

Net cash used in operating activities totaled $20,604 for the year ended September 30, 2013 and $77,209 for the period from Inception (September 9, 2010) through September 30, 2013. Operating expenses were $28,118 for the year ended September 30, 2013 and $88,873 for the period from Inception (September 9, 2010) through September 30, 2013, and primarily consisted of costs of incorporation, professional fees, and general and administrative expenses incurred as we formed our entity and prepared our filings for the Securities and Exchange Commission ("SEC").

Financing Activities

Net cash provided by financing activities totaled $20,469 for the year ended September 30, 2013 and $77,209 for the period from Inception (September 9, 2010) through September 30, 2013.

Eighteen Million (18,000,000) common shares were issued with a value of $0.001. Cash provided by financing activities relating to the issuance of shares of common stock during the period of September 9, 2010 (date of inception) to September 30, 2013 was $18,000 as a result of the sale of eighteen million (18,000,000) shares of common stock, issued to our founder and former CEO, Ralph Montrone on September 9, 2010.

Since inception we also received short term loans totaling $21,693 (net of repayments of $8,750) from Ralph Montrone, in exchange for an unsecured promissory notes carrying 8% interest, due on demand.

During the year ended September 30, 2013, the Company received advances in the amount of $34,307 from Ralph Montrone. These advances were payments made by Mr. Montrone on behalf of the Company for the repayment of debt in the amount of $30,147, interest in the amount of $2,510 and accounts payable and accrued expenses in the amount of $1,650.

Since inception the Company received short term loans totaling $30,147 from BK Consulting, in exchange for an unsecured promissory notes carrying 8% interest, due on demand.

During the year ended September 30, 2013, we received short term loans totaling $3,200 from Highline Research Group, in exchange for unsecured promissory notes carrying 5% interest, due on demand.

Since inception, our capital needs have entirely been met by these sales of stock and short term debt financings.

Satisfaction of Our Cash Obligations for the Next Twelve Months

Our plan for satisfying our cash requirements for the next twelve months is through generating revenue sales of TOCNC Tags, sale of shares of our common stock, third party financing, a possible Reverse Merger Transaction and/or traditional bank financing. Consequently, we intend to make appropriate plans to insure sources of additional capital in the future to fund growth and expansion through additional equity or debt financing or credit facilities.

We will have additional capital requirements during the fiscal year ending September 30, 2014. We do not expect to be able to satisfy our cash requirements through our product sales, and therefore we will attempt to raise additional capital through the sale of our common stock and debt financing activities.

We cannot assure that we will have sufficient capital to finance our growth and business operations or that such capital will be available on terms that are favorable to us or at all. We are currently incurring operating deficits that are expected to continue for the foreseeable future.

Based on our current operating plan, we do not expect to generate revenue that is sufficient to cover our expenses for at least the next twelve months. In addition, we do not have sufficient cash and cash equivalents to execute our operations for at least the next twelve months. We will need to obtain additional financing to conduct our day-to-day operations, and to fully execute our business plan. We will raise the capital necessary to fund our business through a subsequent offering of equity securities. Additional financing, whether through public or private equity or debt financing, arrangements with security holders or other sources to fund operations, may not be available, or if available, may be on terms unacceptable to us.

Our ability to maintain sufficient liquidity is dependent on our ability to raise additional capital. If we issue additional equity securities to raise funds, the ownership percentage of our existing security holders would be reduced. New investors may demand rights, preferences or privileges senior to those of existing holders of our common stock. Debt incurred by us would be senior to equity in the ability of debt holders to make claims on our assets. The terms of any debt issued could impose restrictions on our operations. If adequate funds are not available to satisfy either short or long-term capital requirements, our operations and liquidity could be materially adversely affected and we could be forced to cease operations.

Inflation

The rate of inflation has had little impact on the Company's results of operations and is not expected to have a significant impact on the continuing operations.

Off-Balance Sheet Arrangements

We do not have any off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources that is material to investors.

Critical Accounting Policies

We have identified the policies outlined below as critical to our business operations and an understanding of our results of operations. The list is not intended to be a comprehensive list of all of our accounting policies. In many cases, the accounting treatment of a particular transaction is specifically dictated by accounting principles generally accepted in the United States, with no need for management's judgment in their application. The impact and any associated risks related to these policies on our business operations is discussed throughout management's Discussion and Analysis or Plan of Operation where such policies affect our reported and expected financial results. Note that our preparation of the financial statements requires us to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of our financial statements, and the reported amounts of revenue and expenses during the reporting period. There can be no assurance that actual results will not differ from those estimates.

Revenue Recognition

Sales are recorded when products are shipped to customers and collectability is reasonably assured. Provisions for discounts and rebates to customers, estimated returns and allowances, and other adjustments are provided for in the same period the related sales are recorded. The Company defers any revenue from sales for which payment has been received, but shipment to our customers has not occurred. The Company has not recorded revenues to date.

Item 7A. Quantitative and Qualitative Disclosures About Market Risk.

This item in not applicable as we are currently considered a smaller reporting company.

Item 8. Financial Statements and Supplementary Data.

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Financial Statements

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors

Trail One, Inc.

(A Development Stage Enterprise)

We have audited the accompanying balance sheets of Trail One, Inc. (A Development Stage Enterprise) as September 30, 2013 and 2012, and the related statements of operations, changes in shareholders' equity (deficit) and cash flows for the periods then ended and from inception (September 9, 2010) through September 30, 2013. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Trail One, Inc. as of September 30, 2013 and 2012, and the results of its operations and cash flows for the periods described above in conformity with accounting principles generally accepted in the United States of America.

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 2 to the financial statement, the Company suffered a net loss from operations and has a net capital deficiency, which raises substantial doubt about its ability to continue as a going concern. Management’s plans regarding those matters are also described in Note 2. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

/s/ M&K CPAS, PLLC

www.mkacpas.com

Houston, Texas

February 3, 2014

Trail One, Inc.
(A Development Stage Enterprise)
BALANCE SHEETS

	September 30, 2013	September 30, 2012
ASSETS		
Current assets		
Cash and cash equivalents	$ -	$ 135
Total Current Assets	$ -	135
Total Assets	$ -	135
LIABILITIES AND (DEFICIENCY IN) STOCKHOLDERS' EQUITY		
Current liabilities		
Bank Overdrafts	$ 9	$ -
Accounts payable	11,474	-
Accrued expenses	-	4,150
Note payable, related party	-	21,693
Note payable, non-related party	3,200	17,047
Accrued interest, related party	-	2,287
Accrued interest,non-related party	11	805
Total current liabilities	14,694	45,982
Stockholders' equity (deficit)		
Preferred stock, $0.001 par value, 10,000,000 shares authorized, no shares issued and outstanding as of September 30, 2013 and September 30, 2012	-	-
Common stock, $0.001 par value, 90,000,000 shares authorized, 18,000,000 shares issued and outstanding as of September 30, 2013 and September 30, 2012	18,000	18,000
Additional paid in capital	62,522	-
Deficit accumulated during the development stage	(95,216)	(63,847)
Total (deficiency in) stockholders' equity	(14,694)	(45,847)
Total liabilities and (deficiency in) stockholders' equity	$ -	$ 135

See notes to financial statements.

Trail One, Inc.
(A Development Stage Enterprise)
STATEMENTS OF OPERATIONS

	For the Year Ended September 30 2013	For the Year Ended September 30 2012	September 9, 2010 (inception) to September 30 2013
Revenue	$ -	$ -	$ -
Operating expenses:			
General and administrative	2,893	4,059	19,139
Professional Fees	25,225	15,559	69,734
Total operating expenses	28,118	19,618	88,873
Net Operating Loss	(28,118)	(19,618)	(88,873)
Other income (expense):			
Interest expense	(3,251)	(2,388)	(6,343)
Loss before provision for income taxes	(31,369)	(22,006)	(95,216)
Provision for income taxes	-	-	-
Net income (loss)	$ (31,369)	$ (22,006)	$ (95,216)
Net income (loss) per share - basic	$ (0.00)	$ (0.00)	
Net income (loss) per share - diluted	$ (0.00)	$ (0.00)	
Weighted average shares outstanding - basic	18,000,000	18,000,000	
Weighted average shares outstanding - diluted	18,000,000	18,000,000	

See notes to financial statements.

Trail One, Inc.
(A Development Stage Enterprise)
STATEMENT OF CHANGES IN STOCKHOLDERS' EQUITY (DEFICIT)
From date of inception (September 9, 2010) to September 30, 2013

	Preferred Stock		Common Stock		Additional Paid-In Capital	Deficit Accumulated During Development Stage	Total (Deficiency in) Stockholders' Equity
	Shares	Amount	Shares	Amount			
Common stock issued to founder at $0.001 per share	-	$ -	18,000,000	$ 18,000	$ -	$ -	$ 18,000
Net loss from September 9, 2010 (inception) to September 30, 2010	-	-	-	-	-	(15,500)	(15,500)
Balance, September 30, 2010	-	$ -	18,000,000	$ 18,000	$ -	$ (15,500.00)	$ 2,500
Net loss for the twelve months ended September 30, 2011	-	-	-	-	-	(26,341)	(26,341)
Balance, September 30, 2011	-	-	18,000,000	18,000	-	(41,841)	(23,841)
Net loss for year ended September 30, 2012	-	-	-	-	-	(22,006)	(22,006)
Balance, September 30, 2012	-	-	18,000,000	18,000	-	(63,847)	(45,847)
Forgiveness of debt	-	-	-	-	59,822	-	59,822
Forgiveness of accounts payable and accrued expenses	-	-	-	-	2,700	-	2,700
Net loss for year ended September 30, 2013	-	-	-	-	-	(31,369)	(31,369)
Balance, September 30, 2013	-	-	18,000,000	18,000	62,522	(95,216)	(14,694)

See notes to financial statements.

Trail One, Inc.
(A Development Stage Enterprise)
STATEMENTS OF CASH FLOWS

	For the Year Eneded September 30 2013	For the Year Eneded September 30 2012	September 9, 2010 (inception) to September 30 2013
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income (loss)	$ (31,369)	$ (22,006)	$ (95,216)
Adjustments to reconcile net loss to net cash used in operating activities:			
Change is assets and liabilities			
Accounts Payable	11,474	(906)	$ 11,474
Accrued Expenses	(1,450)	200	2,700
Accrued Interest, related party	-	1,583	2,287
Accrued Interest	741	805	1,546
Net cash provided by (used in) operating activities	(20,604)	(20,324)	(77,209)
CASH FLOWS FROM INVESTING ACTIVITIES			
Net cash provided by (used in) investing activities	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from bank overdrafts	9	-	9
Proceeds from related party debt	34,307	3,200	64,750
Proceeds from debt	16,300	17,047	33,347
Repayments of related party debt	-	-	(8,750)
Repayments of debt	(30,147)	-	(30,147)
Proceeds from sale of common stock	-	-	18,000
Net cash provided by (used in) financing activities	20,469	20,247	77,209
Net Increase (Decrease) in cash and cash equivalents	(135)	(77)	-
Cash and cash equivalents at beginning of period	135	212	-
Cash and cash equivalents at end of period	$ -	$ 135	$ -
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:			
Interest paid	$ -	$ -	$ -
Income taxes paid	$ -	$ -	$ -
NON CASH TRANSACTIONS			
Forgiveness of accounts payable and accrued liabilities	$ 2,700	$ -	$ 2,700
Forgiveness of debt	$ 59,822	$ -	$ 59,822

See notes to financial statements.

Trail One, Inc.
(A Development Stage Enterprise)
Notes to Condensed Financial Statements

Note 1 – Nature of Business and Significant Accounting Policies

Nature of Business
Trail One, Inc. ("The Company") was formed in the state of Nevada on September 9, 2010 to manufacture **TOCNC Tags,** which are personalized/customized license plates for customers who want one of a kind luxury car jewelry to uniquely define them and to offer a sense of identification privacy at public events such as car shows, photo shoots, auto clubs, and other public venues. TOCNC Tags are cosmetic and do not take the place of proper state license plates as required to operate motor vehicles on public roads.

TOCNC tags will come with their own serial numbers (for insurance and authenticity purposes), secured in an airtight, crash resistant, pressure clamping case, and will be available with numerous options, including, but not limited to, a wide variety of inscribable names, with personalized designs in front, with numerous border designs and available in various thicknesses and shapes, and will be available in USDM (American); dimensions, and with various angle cuts, face designs, fonts, font sizes, images and just about any other customized design imaginable to suit the connoisseur and set the customer's vehicle apart from everyone else's vehicles.

Change of Control
On May 24, 2013 (the "Closing Date"), the Company's largest shareholder Mr. Ralph Montrone entered into a Security Purchase Agreement (the "SPA") with Mr. Mohammad Omar Rahman. Pursuant to the SPA, Mr. Montrone sold his 10,000,000 issued and outstanding shares of common stock, representing approximately 55.6% of the issued and outstanding shares of the Company, to Mr. Rahman. As of the Closing Date, Mr. Rahman was appointed the new CEO and elected by shareholders to serve as a Director of the Company.

The Company is currently considering expanding its business by acquiring the business or equity of another entity without the Company paying any material amount of cash consideration (a "Reverse Merger Transaction"). Any Reverse Merger Transaction may be structured as an acquisition of assets or equity by the Company issuing stock, exchanging stock and other equity interests, merging with another entity or entities or entering into any transaction with similar effect. In connection with any Reverse Merger Transaction, the Company will likely assume the obligations of the acquired business, which may include debt or other financing, and may incur other debt or other financing. The amount of stock that the Company may issue in any Reverse Merger Transaction will likely result in a change in control of the Company. The Company is currently negotiating, on a non-binding basis, the terms and conditions of a Reverse Merger Transaction with a business entity. If the Reverse Merger Transaction is consummated, the Company would continue as a smaller reporting company. No assurance may be given, however, that such negotiations will conclude with terms and conditions that would be acceptable to us or that any such Reverse Merger Transaction would be consummated.

These statements reflect all adjustments, consisting of normal recurring adjustments, which in the opinion of management are necessary for fair presentation of the information contained therein. The Company follows the same accounting policies in the preparation of interim reports.

The Company has adopted a fiscal year end of September 30th.

The comparative financial statements herein include the fiscal year ended September 30, 2013 and 2012, and the period from September 9, 2010 (inception) through September 30, 2013.

Development Stage Enterprise
The Company is currently considered a development stage enterprise. As a development stage enterprise, the Company discloses the deficit accumulated during the development stage and the cumulative statements of operations and cash flows from inception to the current balance sheet date. An entity remains in the development stage until such time as, among other factors, revenues have been realized. To date, the development stage of the Company's operations consists of developing the business model and marketing concepts.

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

Advertising and Promotion
All costs associated with advertising and promoting products are expensed as incurred.

Income Taxes
The Company recognizes deferred tax assets and liabilities based on differences between the financial reporting and tax basis of assets and liabilities using the enacted tax rates and laws that are expected to be in effect when the differences are expected to be recovered. The Company provides a valuation allowance for deferred tax assets for which it does not consider realization of such assets to be more likely than not.

Segment Reporting
Under FASB ASC 280-10-50, the Company operates as a single segment and will evaluate additional segment disclosure requirements as it expands its operations.

Fair Value of Financial Instruments
Under FASB ASC 820-10-05, the Financial Accounting Standards Board establishes a framework for measuring fair value in generally accepted accounting principles and expands disclosures about fair value measurements. This Statement reaffirms that fair value is the relevant measurement attribute. The adoption of this standard did not have a material effect on the Company's financial statements as reflected herein. The carrying amounts of cash and accrued interest reported on the balance sheet are estimated by management to approximate fair value primarily due to the short term nature of the instruments. The Company had no other items that required fair value measurement on a recurring basis.

Revenue Recognition
For revenue from product sales, the Company recognizes revenue using four basic criteria that must be met before revenue can be recognized: (1) persuasive evidence of an arrangement exists; (2) delivery has occurred; (3) the selling price is fixed and determinable; and (4) collectability is reasonably assured. Determination of criteria (3) and (4) are based on management's judgment regarding the fixed nature of the selling prices of the products delivered and the collectability of those amounts. Provisions for discounts and rebates to customers, estimated returns and allowances, and other adjustments are provided for in the same period the related sales are recorded. The Company defers any revenue for which the product has not been delivered or is subject to refund until such time that the Company and the customer jointly determine that the product has been delivered or no refund will be required.

Basic and Diluted Loss Per Share
The basic net loss per common share is computed by dividing the net loss by the weighted average number of common shares outstanding. Diluted net loss per common share is computed by dividing the net loss adjusted on an "as if converted" basis, by the weighted average number of common shares outstanding plus potential dilutive securities. For the periods presented, there were no outstanding potential common stock equivalents and therefore basic and diluted earnings per share result in the same figure.

Stock-Based Compensation
The Company adopted FASB guidance on stock based compensation upon inception on September 9, 2010. Under FASB ASC 718-10-30-2, all share-based payments to employees, including grants of employee stock options, to be recognized in the income statement based on their fair values. Pro forma disclosure is no longer an alternative. The Company did not issue any share-based payments for services or compensation to employees, or otherwise for the periods presented.

Uncertain tax positions
Effective upon inception at September 9, 2010, the Company adopted new standards for accounting for uncertainty in income taxes. These standards prescribe a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. These standards also provide guidance on de-recognition, classification, interest and penalties, accounting in interim periods, disclosure, and transition.

Various taxing authorities periodically audit the Company's income tax returns. These audits include questions regarding the Company's tax filing positions, including the timing and amount of deductions and the allocation of income to various tax jurisdictions. In evaluating the exposures connected with these various tax filing positions, including state and local taxes, the Company records allowances for probable exposures. A number of years may elapse before a particular matter, for which an allowance has been established, is audited and fully resolved. The Company has not yet undergone an examination by any taxing authorities.

The assessment of the Company's tax position relies on the judgment of management to estimate the exposures associated with the Company's various filing positions.

Recent Accounting Pronouncements

In February 2013, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2013-02, *Comprehensive Income (Topic 220): Reporting of Amounts Reclassified Out of Accumulated Other Comprehensive Income*, to improve the transparency of reporting these reclassifications. Other comprehensive income includes gains and losses that are initially excluded from net income for an accounting period. Those gains and losses are later reclassified out of accumulated other comprehensive income into net income. The amendments in the ASU do not change the current requirements for reporting net income or other comprehensive income in financial statements. All of the information that this ASU requires already is required to be disclosed elsewhere in the financial statements under U.S. GAAP. The new amendments will require an organization to:

- Present (either on the face of the statement where net income is presented or in the notes) the effects on the line items of net income of significant amounts reclassified out of accumulated other comprehensive income - but only if the item reclassified is required under U.S. GAAP to be reclassified to net income in its entirety in the same reporting period; and
- Cross-reference to other disclosures currently required under U.S. GAAP for other reclassification items (that are not required under U.S. GAAP) to be reclassified directly to net income in their entirety in the same reporting period. This would be the case when a portion of the amount reclassified out of accumulated other comprehensive income is initially transferred to a balance sheet account (e.g., inventory for pension-related amounts) instead of directly to income or expense.

The amendments apply to all public and private companies that report items of other comprehensive income. Public companies are required to comply with these amendments for all reporting periods (interim and annual). The amendments are effective for reporting periods beginning after December 15, 2012, for public companies. Early adoption is permitted. The adoption of ASU No. 2013-02 is not expected to have a material impact on our financial position or results of operations.

In January 2013, the FASB issued ASU No. 2013-01, *Balance Sheet (Topic 210): Clarifying the Scope of Disclosures about Offsetting Assets and Liabilities*, which clarifies which instruments and transactions are subject to the offsetting disclosure requirements originally established by ASU 2011-11. The new ASU addresses preparer concerns that the scope of the disclosure requirements under ASU 2011-11 was overly broad and imposed unintended costs that were not commensurate with estimated benefits to financial statement users. In choosing to narrow the scope of the offsetting disclosures, the Board determined that it could make them more operable and cost effective for preparers while still giving financial statement users sufficient information to analyze the most significant presentation differences between financial statements prepared in accordance with U.S. GAAP and those prepared under IFRSs. Like ASU 2011-11, the amendments in this update will be effective for fiscal periods beginning on, or after January 1, 2013. The adoption of ASU 2013-01 is not expected to have a material impact on our financial position or results of operations.

In October 2012, the FASB issued Accounting Standards Update ASU 2012-04, “Technical Corrections and Improvements” in Accounting Standards Update No. 2012-04. The amendments in this update cover a wide range of Topics in the Accounting Standards Codification. These amendments include technical corrections and improvements to the Accounting Standards Codification and conforming amendments related to fair value measurements. The amendments in this update will be effective for fiscal periods beginning after December 15, 2012. The adoption of ASU 2012-04 is not expected to have a material impact on our financial position or results of operations.

In August 2012, the FASB issued ASU 2012-03, “Technical Amendments and Corrections to SEC Sections: Amendments to SEC Paragraphs Pursuant to SEC Staff Accounting Bulletin (SAB) No. 114, Technical Amendments Pursuant to SEC Release No. 33-9250, and Corrections Related to FASB Accounting Standards Update 2010-22 (SEC Update)” in Accounting Standards Update No. 2012-03. This update amends various SEC paragraphs pursuant to the issuance of SAB No. 114. The adoption of ASU 2012-03 is not expected to have a material impact on our financial position or results of operations.

In July 2012, the FASB issued ASU 2012-02, “Intangibles – Goodwill and Other (Topic 350): Testing Indefinite-Lived Intangible Assets for Impairment” in Accounting Standards Update No. 2012-02. This update amends ASU 2011-08, *Intangibles – Goodwill and Other (Topic 350): Testing Indefinite-Lived Intangible Assets for Impairment* and permits an entity first to assess qualitative factors to determine whether it is more likely than not that an indefinite-lived intangible asset is impaired as a basis for determining whether it is necessary to perform the quantitative impairment test in accordance with Subtopic 350-30, *Intangibles - Goodwill and Other - General Intangibles Other than Goodwill*. The amendments are effective for annual and interim impairment tests performed for fiscal years beginning after September 15, 2012. Early adoption is permitted, including for annual and interim impairment tests performed as of a date before July 27, 2012, if a public entity’s financial statements for the most recent annual or interim period have not yet been issued or, for nonpublic entities, have not yet been made available for issuance. The adoption of ASU 2012-02 has not had a material impact on our financial position or results of operations.

Note 2 – Going Concern

Our financial statements are prepared using accounting principles generally accepted in the United States of America applicable to a going concern, which contemplate the realization of assets and liquidation of liabilities in the normal course of business. As shown in the accompanying financial statements, the Company is in the development stage, has incurred continuous losses from operations, an accumulated deficit of $95,216 and $63,847 at September 30, 2013 and September 30, 2012, respectively, has no revenues, and working capital (deficit) of ($14,694) and ($45,847) at September 30, 2013 and September 30, 2012, respectively, and has bank overdraft of $9 as of September 30, 2013. These factors raise substantial doubt about the Company's ability to continue as a going concern. Management is currently seeking additional sources of capital to fund short term operations. The Company, however, is dependent upon its ability to secure equity and/or debt financing and there are no assurances that the Company will be successful, therefore, without sufficient financing it would be unlikely for the Company to continue as a going concern.

The financial statements do not include any adjustments that might result from the outcome of any uncertainty as to the Company's ability to continue as a going concern. The financial statements also do not include any adjustments relating to the recoverability and classification of recorded asset amounts, or amounts and classifications of liabilities that might be necessary should the Company be unable to continue as a going concern.

Note 3 – Accounts Payable and Accrued Liabilities

On August 19, 2013, Ralph Montrone released the Company of certain account payable and accrued liabilities in the amount of $2,700. The amount forgiven was recorded as additional paid in capital.

Note 4 – Related Party Transactions

From time to time the Company's founder and former CEO, Ralph Montrone advanced loans to the Company for operations at an 8% interest rate, due on demand. The principal balances due were $0 and $21,693 at September 30, 2013 and September 30, 2012, respectively. In addition, accrued interest of $0 and $2,287 existed at September 30, 2013 and September 30, 2012, respectively.

During the year ended September 30, 2013 and 2012, the Company received unsecured loans of $0 and $3,200, due on demand, bearing interest at 8%, from the Company's founder and former CEO, Ralph Montrone.

During the year ended September 30, 2013 Mr. Montrone paid BK Consulting $33,907 on behalf of the Company. This amount consisted of $30,147 for the repayment of notes payable, $2,510 for accrued interest and $1,250 for accrued legal fees. Mr. Montrone also paid certain payables in the amount of $400 on behalf of the Company. On August 19, 2013, Ralph Montrone released the Company of notes payable in the amount of $21,693, accrued interest in the amount of $3,822, advances in the amount $2,700 and payments made on behalf of the Company in the amount of $34,307 .

Note 5 – Notes Payable

Ralph Montrone Notes

From time to time the Company's founder and former CEO, Ralph Montrone advanced loans to the Company for operations at an 8% interest rate, due on demand. The principal balances due were $0 and $21,693 at September 30, 2013 and September 30, 2012, respectively. In addition, accrued interest of $0 and $2,287 existed at September 30, 2013 and September 30, 2012, respectively.

During the year ended September 30, 2013 and 2012, the Company received unsecured loans of $0 and $3,200, due on demand, bearing interest at 8%, from the Company's founder and former CEO, Ralph Montrone.

During the year ended September 30, 2013 Mr. Montrone paid BK Consulting $33,907 on behalf of the Company. This amount consisted of $30,147 for the repayment of notes payable, $2,510 for accrued interest and $1,250 for accrued legal fees. Mr. Montrone also paid certain payables in the amount of $400 on behalf of the Company. On August 19, 2013, Ralph Montrone released the Company of notes payable in the amount of $21,693, accrued interest in the amount of $3,822, advances in the amount $2,700 and payments made on behalf of the Company in the amount of $34,307. The amount forgiven by Ralph Montrone was recorded as additional paid in capital.

The Company recorded interest expense in the amount of $1,536 and $1,583 related to these notes payable for the year ended September 30, 2013 and 2012, respectively.

BK Consulting Notes

From time to time the Company has received loans from a third party for operations at an 8% interest rate, due on demand. The principal balances due were $0 and $17,047 at September 30, 2013 and September 30, 2012, respectively. In addition, accrued interest of $0 and $805 existed at September 30, 2013 and September 30, 2012, respectively.

The Company recorded interest expense in the amount of $1,705 and $805 related to these notes payable for the year ended September 30, 2013 and 2012, respectively.

During the years ended September 30, 2013 and 2012, the Company received unsecured loans of $13,100 and $17,047, due on demand, bearing interest at 8%, from BK Consulting, to fund operations.

On October 25, 2012, the Company received an unsecured loan of $200, due on demand, bearing interest at 8%, from BK Consulting, to fund operations.

On January 4, 2013, the Company received an unsecured loan of $600, due on demand, bearing interest at 8%, from BK Consulting, to fund operations.

On January 15, 2013, the Company received an unsecured loan of $3,500, due on demand, bearing interest at 8%, from BK Consulting, to fund operations.

On January 30, 2013, the Company received an unsecured loan of $1,950, due on demand, bearing interest at 8%, from BK Consulting, to fund operations.

On February 6, 2013, the Company received an unsecured loan of $1,250, due on demand, bearing interest at 8%, from BK Consulting, to fund operations.

On February 28, 2013, the Company received an unsecured loan of $1,950, due on demand, bearing interest at 8%, from BK Consulting, to fund operations.

On March 6, 2013, the Company received an unsecured loan of $450, due on demand, bearing interest at 8%, from BK Consulting, to fund operations.

On May 13, 2013, the Company received an unsecured loan of $1,250, due on demand, bearing interest at 8%, from BK Consulting, to fund operations.

On May 31, 2013, the Company received an unsecured loan of $1,950, due on demand, bearing interest at 8%, from BK Consulting, to fund operations.

On August 19, 2013, BK Consulting was repaid $33,907 from Ralph Montrone on behalf of the Company. This amount consisted of notes payable in the amount of $30,147, accrued interest in the amount of $2,510 and legal fees in the amount of $1,250.

Highline Research Advisors LLC Notes

During the year ended September 30, 2013 Company received loans from Highline Research Advisors LLC, a third party, for operations at a 5% interest rate, due on demand. The principal balances due were $3,200 as of September 30, 2013, respectively. In addition, accrued interest of $11 existed at September 30, 2013, respectively.

The Company recorded interest expense in the amount of $11 related to these notes payable for the year ended September 30, 2013, respectively.

On August 29, 2013, the Company received an unsecured loan of $1,950, due on demand, bearing interest at 8%, from Highline Research Advisors LLC, to fund operations.

On September 13, 2013, the Company received an unsecured loan of $1,250, due on demand, bearing interest at 8%, from Highline Research Advisors LLC, to fund operations.

Note 6 – Stockholder's Equity

Shares Authorized
On September 9, 2010, the founder of the Company established 90,000,000 authorized shares of $0.001 par value common stock. Additionally, the Company founder established 10,000,000 authorized shares of $0.001 par value preferred stock.

Shares Issued
On September 13, 2010, the Company issued 18,000,000 founder's shares of common stock at the par value of $0.001 to the Company's CEO, Ralph Montrone in exchange for proceeds of $18,000.

Change of Control
On May 24, 2013 (the "Closing Date"), the Company's largest shareholder Mr. Ralph Montrone entered into a Security Purchase Agreement (the "SPA") with Mr. Mohammad Omar Rahman. Pursuant to the SPA, Mr. Montrone sold his 10,000,000 issued and outstanding shares of common stock, representing approximately 55.6% of the issued and outstanding shares of the Company, to Mr. Rahman. As of the Closing Date, Mr. Rahman was appointed the new CEO and elected by shareholders to serve as a Director of the Company.

On August 19, 2013, Ralph Montrone released the Company of notes payable and advances due to him in the amount of $62,522. Amount forgiven was recorded as additional paid in capital.

Note 7 – Fair Value of Financial Instruments

Under FASB ASC 820-10-05, the Financial Accounting Standards Board establishes a framework for measuring fair value in generally accepted accounting principles and expands disclosures about fair value measurements. This Statement reaffirms that fair value is the relevant measurement attribute. The adoption of this standard did not have a material effect on the Company's financial statements as reflected herein. The carrying amounts of cash, accounts payable and accrued expenses reported on the balance sheet are estimated by management to approximate fair value primarily due to the short term nature of the instruments. The Company had no other items that required fair value measurement on a recurring basis.

The Company's financial assets and liabilities are measured using inputs from the three levels of the fair value hierarchy. The three levels are as follows:

Level 1 - Inputs are unadjusted quoted prices in active markets for identical assets or liabilities that the Company has the ability to access at the measurement date.

Level 2 - Inputs include quoted prices for similar assets and liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability (e.g., interest rates, yield curves, etc.), and inputs that are derived principally from or corroborated by observable market data by correlation or other means (market corroborated inputs).

Level 3 - Unobservable inputs that reflect our assumptions about the assumptions that market participants would use in pricing the asset or liability.

The following table provides a summary of the fair values of assets and liabilities:

	Carrying Value	Fair Value Measurements at		
September 30, 2013	**September 30, 2013**	**Level 1**	**Level 2**	**Level 3**
Assets	$ -	$ -	$ -	$ -

	Carrying Value	Fair Value Measurements at		
September 30, 2013	**September 30, 2013**	**Level 1**	**Level 2**	**Level 3**
Liabilities	$ -	$ -	$ -	$ -

Note 8 – Income Taxes

The Company accounts for income taxes under FASB ASC 740-10, which provides for an asset and liability approach of accounting for income taxes. Under this approach, deferred tax assets and liabilities are recognized based on anticipated future tax consequences, using currently enacted tax laws, attributed to temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts calculated for income tax purposes.

As of September 30, 2013, the Company incurred a net operating loss and, accordingly, no provision for income taxes has been recorded. In addition, no benefit for income taxes has been recorded due to the uncertainty of the realization of any tax assets.

The tax effects of the temporary differences that give rise to the Company's estimated deferred tax assets and liabilities are as follows:

	September 30, 2013		September 30, 2012	
Federal and State Statutory Rate		35%		35%
Net operating loss carryforwards	$	95,216	$	63,847
Valuation allowance for deferred tax assets		(95,216)		(63,847)
Net deferred tax assets	$	-	$	-

As of September 30, 2013, the Company had net operating loss carry forwards of approximately $95,216 available to offset future taxable income. The net operating loss carry forwards, if not utilized, will begin to expire in 2031.

Based on the available objective evidence, including the Company's history of its loss, management believes it is more likely than not that the net deferred tax assets will not be fully realizable. Accordingly, the Company provided for a full valuation allowance against its net deferred tax assets at September 30, 2013. The Company had no uncertain tax positions as of September 30, 2013.

Note 9 – Subsequent Events

During the month of December 2013, the Company received unsecured loans in the amount of $17,523, due on demand, bearing interest at 8%, from Highline Research Advisors LLC, to fund operations.

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

The financial statements included in this Form 10-K have been audited by M & K CPAS PLLC to the extent and for the periods set forth in their report appearing elsewhere herein, and are included in reliance upon such report given upon the authority of said firm as experts in auditing and accounting, we have not, nor has anyone engaged on our behalf, consulted with M&K CPAS, PLLC regarding (i) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that may be rendered on the Company's financial statements, and M&K CPAS, PLLC did not provide either in a written report or oral advice to the Company that was an important factor considered by the Company in reaching a decision as to any accounting, auditing, or financial reporting issue; or (ii) the subject of any disagreement, as defined in Item 304 (a)(1)(v) of Regulation S-K and the related instructions, or a reportable event within the meaning set forth in Item 304 (a)(1)(V) of Regulation S-K.

Item 9A. Controls and Procedures.

Evaluation of Disclosure Controls and Procedures

Our Chief Executive Officer and Chief Financial Officer, Mohammad Omar Rahman, has evaluated the effectiveness of our disclosure controls and procedures (as defined in Rule 13a-15(e) under the Securities Exchange Act of 1934, as amended) as of the end of the period covered by this report. Based on the evaluation, Mr. Rahman concluded that our disclosure controls and procedures are not effective in timely alerting them to material information relating to us that is required to be included in our periodic SEC filings and ensuring that information required to be disclosed by us in the reports we file or submit under the Act is accumulated and communicated to our management, including our chief financial officer, or person performing similar functions, as appropriate to allow timely decisions regarding required disclosure, for the following reasons:

- The Company does not have an independent board of directors or audit committee or adequate segregation of duties;
- All of our financial reporting is carried out by our financial consultant;
- We do not have an independent body to oversee our internal controls over financial reporting and lack segregation of duties due to the limited nature and resources of the Company.

We plan to rectify these weaknesses by implementing an independent board of directors and hiring additional accounting personnel once we have additional resources to do so.

Changes in Internal Control Over Financial Reporting

On May 24, 2013 (the "Closing Date"), Ralph Montrone (the "Selling Stockholder"), the owner of an aggregate of 10,000,000 shares of common stock of Trail One, Inc. (the "Registrant"), representing approximately 55.6% of the issued and outstanding shares of the common stock of the Registrant (the "Shares"), entered into and performed a Securities Purchase Agreement (the "SPA"), pursuant to which the Selling Stockholder sold all 10,000,000 Shares to Mohammad Omar Rahman. Pursuant to the SPA, the Selling Stockholder sold the Shares to Mr. Rahman for aggregate consideration of $340,000, or approximately $0.034 per share, less the amount of all liabilities of the Registrant as of the Closing Date.

Departure of Directors or Certain Officers; Election of Directors; Appointment of Certain Officers; Compensatory Arrangements of Certain Officers.

As contemplated by the SPA and the transactions contemplated thereby, effective on the Closing Date, Mr. Rahman was appointed by the existing director to serve as the Registrant's Chief Executive Officer and was elected by the shareholders of the Registrant to serve as a director. In addition, in accordance with the SPA and the transactions contemplated thereby, the Selling Stockholder has resigned as an officer and agreed to resign as the director of the Registrant effective upon compliance by the Registrant with any applicable information distribution requirements. Mr. Rahman does not presently have any agreement with the Registrant to receive any compensation for his service as the Registrant's Chief Executive Officer and director. Mr. Rahman will receive reimbursement of reasonable expenses incurred in his capacity as the Chief Executive Officer or director. Upon the resignation of the Selling Stockholder as an officer and director of the Registrant, Mr. Rahman shall be the sole officer and director of the Registrant. There are no related party transactions between the Registrant and Mr. Rahman that would require disclosure under Item 404(a) of Regulation S-K promulgated under the Securities Exchange Act of 1934, as amended.

Background of Director and Officer

Mohammad Omar Rahman (age 31) was appointed to serve as the Registrant's Chief Executive Officer and as the Registrant's director as of the Closing Date. Mr. Rahman has several years of experience within the financial services and consulting industries. He has served in various roles and has developed a keen understanding of investment and client management. His responsibilities have included financial modeling, investment valuations, financial & tax reporting, cash flow forecasting, business process re-engineering, and strategic planning. Since April 2007, Mr. Rahman has been a member of the Carlyle Group and has helped manage operations of its Asia Buyout, Asia Growth, Europe Growth & Technologies, Infrastructure and Real Estate funds. Prior to joining Carlyle, Mr. Rahman was a management consultant with BearingPoint Inc. and he has also worked at Oliver Carr & Co. Mr. Rahman received his Masters of Accountancy from George Washington University's School of Business and has a BSBA in Finance with a minor in Economics from University of Florida's Warrington School of Business. He is currently an MBA candidate at Georgetown University's McDonough School of Business and holds a CPA license in the state of Virginia.

Item 9B. Other Information.

None.

PART III

Item 10. Directors, Executive Officers and Corporate Governance.

The following table sets forth the name and age of officers and director as of January 13, 2014. Our Executive officers are elected annually by our board of directors. Our executive officers hold their offices until they resign, are removed by the Board, or his successor is elected and qualified.

On September 9, 2010, the Company issued 18,000,000 founder's shares at the par value of $0.001 in exchange for proceeds of $18,000. Mr. Montrone has not received directly or indirectly anything else of value from the Company (including money, property, contracts, options or rights of any kind).

On May 24, 2013 (the "Closing Date"), Ralph Montrone (the "Selling Stockholder"), the owner of an aggregate of 10,000,000 shares of common stock of Trail One, Inc. (the "Registrant"), representing approximately 55.6% of the issued and outstanding shares of the common stock of the Registrant (the "Shares"), entered into and performed a Securities Purchase Agreement (the "SPA"), pursuant to which the Selling Stockholder sold all 10,000,000 Shares to Mohammad Omar Rahman. Pursuant to the SPA, the Selling Stockholder sold the Shares to Mr. Rahman for aggregate consideration of $340,000, or approximately $0.034 per share, less the amount of all liabilities of the Registrant as of the Closing Date.

The Company's Chief Executive Officer, President, Chief Financial Officer, Secretary, sole Director and the selling security holder Mohammad Omar Rahman is the "Promoter" within the meaning of Rule 405 of Regulation C.

Board of Directors

Mohammad Omar Rahman is the sole member of our board of directors as of January 13, 2014.

Executive Officers

NAME	AGE	POSITION/INITIAL ELECTION	APPOINTMENT DATE
Mohammad Omar Rahman	31	Chief Executive Officer, President, Chief Financial Officer, Secretary	May 24, 2013

The Directors will hold office until the next annual meeting of the security holders following their election and until their successors have been elected and qualified. The Board of Directors appoints Officers. Officers hold office until the next annual meeting of our Board of Directors following their appointment and until successors have been appointed and qualified.

Set forth below is a description of the recent employment and business experience of our Directors and Executive Officers:

Management Biographies

Mohammad Omar Rahman; Chief Executive Officer, President, Chief Financial Officer, Secretary

Mohammad Omar Rahman (age 31) was appointed to serve as the Registrant's Chief Executive Officer and as the Registrant's director as of the Closing Date. Mr. Rahman has several years of experience within the financial services and consulting industries. He has served in various roles and has developed a keen understanding of investment and client management. His responsibilities have included financial modeling, investment valuations, financial & tax reporting, cash flow forecasting, business process re-engineering, and strategic planning. Since April 2007, Mr. Rahman has been a member of the Carlyle Group and has helped manage operations of its Asia Buyout, Asia Growth, Europe Growth & Technologies, Infrastructure and Real Estate funds. Prior to joining Carlyle, Mr. Rahman was a management consultant with BearingPoint Inc. and he has also worked at Oliver Carr & Co. Mr. Rahman received his Masters of Accountancy from George Washington University's School of Business and has a BSBA in Finance with a minor in Economics from University of Florida's Warrington School of Business. He is currently an MBA candidate at Georgetown University's McDonough School of Business and holds a CPA license in the state of Virginia.

Audit Committee

The Company does not presently have an Audit Committee and the Board acts in such capacity for the immediate future due to the limited size of the Board. The Company intends to increase the size of its Board in the future, at which time it may appoint an Audit Committee.

The Audit Committee will be empowered to make such examinations as are necessary to monitor the corporate financial reporting and the external audits of the Company, to provide to the Board of Directors (the "Board") the results of its examinations and recommendations derived there from, to outline to the Board improvements made, or to be made, in internal control, to nominate independent auditors, and to provide to the Board such additional information and materials as it may deem necessary to make the Board aware of significant financial matters that require Board attention.

Compensation Committee

The Company does not presently have a Compensation Committee and the Board acts in such capacity for the immediate future due to the limited size of the Board. The Company intends to increase the size of its Board in the future, at which time it may appoint a Compensation Committee.

The Compensation Committee will be authorized to review and make recommendations to the Board regarding all forms of compensation to be provided to the executive officers and directors of the Company, including stock compensation, and bonus compensation to all employees.

Independent Director / Corporate Governance Committee

Our Board of Directors currently consists of only Mohammad Omar Rahman. We are not a “listed company” under SEC rules and therefore are not required to have separate committees comprise of independent directors. We do not have independent director(s) at this time.

The Company does not presently have a Corporate Governance Committee and the Board acts in such capacity for the immediate future due to the limited size of the Board. The Company intends to increase the size of its Board in the future, at which time it may appoint a Corporate Governance Committee.

The Corporate Governance Committee will be responsible for reviewing developments in corporate governance practices, evaluating the adequacy of our corporate governance practices and reporting and making recommendations to our Board of Directors concerning corporate governance matters.

Nominating Committee

The Company does not have a Nominating Committee and the full Board acts in such capacity.

COMPLIANCE WITH SECTION 16(a) OF THE EXCHANGE ACT

Section 16(a) of the Securities Exchange Act of 1934 requires that the Company's directors and executive officers and persons who beneficially own more than ten percent (10%) of a registered class of its equity securities, file with the SEC reports of ownership and changes in ownership of its common stock and other equity securities. Executive officers, directors, and greater than ten percent (10%) beneficial owners are required by SEC regulation to furnish the Company with copies of all Section 16(a) reports that they file. Based solely upon a review of the copies of such reports furnished to us or written representations that no other reports were required, the Company believes that to date, all filing requirements applicable to its executive officers, directors, and greater than ten percent (10%) beneficial owners were met.

EMPLOYMENT AGREEMENTS

To date, the Company has no employment agreements in effect with its Principal Executive Officer. We do not pay compensation to our Director for attendance at meetings. We will reimburse Directors for reasonable expenses incurred during the course of their performance.

Item 11. Executive Compensation.

The following executive compensation disclosure reflects all compensation awarded to, earned by or paid to the executive officers below.

NAME PRINCIPAL OTHER	CAPACITIES IN WHICH RENUMERATION WAS RECEIVED	OTHER ANNUAL COMPENSATION REMUNERATION		
		YEAR	SALARY $	BONUS $
Mohammad Omar Rahman	Chief Executive Officer, President, Chief Financial Officer, Secretary	(a)2013	$ 0	$ 0
Ralph Montrone	Chief Executive Officer, President, Chief Financial Officer, Secretary	(b)2013	$ 0	$ 0
		(c)2012	$ 0	$ 0

(a) From the period of May 24, 2013 through September 30, 2013
(b) From the period January 1, 2013 through May 24, 2013
(c) For the twelve months ended September 30, 2012

COMPENSATION OF DIRECTORS

Directors do not currently receive compensation for their services as directors, but we plan to reimburse them for expenses incurred in attending board meetings.

STOCK INCENTIVE PLAN

At present, we do not have a stock incentive plan in place. We have not granted any options to Directors and Officers.

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

SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT

The following tables set forth certain information regarding beneficial ownership of our securities by (i) each person who is known by us to own beneficially more than five percent (5%) of the outstanding shares of each class of our voting securities, (ii) each of our directors and executive officers, and (iii) all of our directors and executive officers as a group. We believe that each individual or entity named has sole investment and voting power with respect to the securities indicated as beneficially owned by them, subject to community property laws, where applicable, except where otherwise noted. Unless otherwise stated, our address is: 1208 Gaither Road, Rockville, Maryland 20850. The Company's telephone number is: 571-224-6627.

(1) This table is based on Eighteen Million (18,000,000) shares of common stock outstanding at January 13, 2014.

As of the date of this prospectus, we had the following security holder holding greater than 5%:

Title of Class	Name and Address of Beneficial Owner	Amount and Nature of Beneficial Owner	Percent of Class (1)
Common Stock	Mohammad Omar Rahman	10,000,000	55.6 %
Common Stock	All executive officers and directors as a group	10,000,000	55.6 %
Total		10,000,000	55.6 %

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

None.

Item 14. Principal Accounting Fees and Services.

The following table shows the fees paid or accrued for the audit and other services provided by our independent auditors for September 30, 2013 and 2012.

	Sept 30, 2013	Sept 30, 2012
Audit fees:		
M&K CPAS, PLLC	$ 7,750	$ 7,950
Audit-related fees:		
M&K CPAS, PLLC	—	—
Tax fees:	—	—
All other fees:	—	—
Total fees paid or accrued to our principal accountant	$ 7,750	$ 7,950

PART IV

Item 15. Exhibits.

Exhibit	Exhibit Description	Filed herewith	Incorporated by reference Form	Period ending	Exhibit	Filing date
31.1	Certification by the Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act	X				
31.2	Certification by the Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act	X				
32.1	Certification by the Chief Executive Officer and Chief Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act	X				
101.INS	XBRL Instance Document	X				
101.SCH	XBRL Taxonomy Extension Schema Document	X				
101.CAL	XBRL Taxonomy Extension Calculation Linkbase Document	X				
101.DEF	XBRL Taxonomy Extension Definition Linkbase Document	X				
101.LAB	XBRL Taxonomy Extension Label Linkbase Document	X				
101.PRE	XBRL Taxonomy Extension Presentation Linkbase Document	X				

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

TRAIL ONE, INC.

Date: February 6, 2014

By: /s/ Mohammad Omar Rahman
Mohammad Omar Rahman
President, Chief Executive Officer, Chief Financial Officer Director
(Principal Executive Officer, Chief Financial Officer, and Principal Accounting Officer)

Exhibit 31.1

CERTIFICATION BY THE CHIEF EXECUTIVE OFFICER
PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Mohammad Omar Rahman, certify that:

1. I have reviewed this annual report on Form 10-K of Trail One, Inc.;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this report;

4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control for financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the issuer and have:

(a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the issuer is made known to us by others within those entities, particularly during the period in which this report is being prepared;

(b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

(c) Evaluated the effectiveness of the issuer's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

(d) Disclosed in this report any change in the issuer's internal control over financial reporting that occurred during the issuer's most recent fiscal quarter (the issuer's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the issuer's internal control over financial reporting; and

5. The issuer's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the business issuer's auditors and the audit committee of the issuer's board of directors (or persons performing the equivalent functions):

(a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the issuer's ability to record, process, summarize and report financial information; and

(b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the issuer's internal control over financial reporting.

Date: February 6, 2014 By: /s/ Mohammad Omar Rahman
Mohammad Omar Rahman
Chief Executive Officer

Exhibit 31.2

CERTIFICATION BY THE CHIEF FINANCIAL OFFICER
PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Mohammad Omar Rahman, certify that:

1. I have reviewed this annual report on Form 10-K of Trail One, Inc.;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this report;

4. The issuer's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control for financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the issuer and have:

(a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the issuer is made known to us by others within those entities, particularly during the period in which this report is being prepared;

(b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

(c) Evaluated the effectiveness of the issuer's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

(d) Disclosed in this report any change in the issuer's internal control over financial reporting that occurred during the issuer's most recent fiscal quarter (the issuer's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the issuer's internal control over financial reporting; and

5. The issuer's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the issuer's auditors and the audit committee of the issuer's board of directors (or persons performing the equivalent functions):

(a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the issuer's ability to record, process, summarize and report financial information; and

(b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the issuer's internal control over financial reporting.

Date: February 6, 2014	By:	/s/ Mohammad Omar Rahman
		Mohammad Omar Rahman
		Chief Financial Officer

Exhibit 32.1

Certification by the Chief Executive Officer and Chief Financial Officer Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

Pursuant to 18 U. S. C. Section 1350, I, Mohammad Omar Rahman, hereby certify that, to the best of my knowledge, the Annual Report on Form 10-K of Trail One, Inc. for the fiscal year ended September 30, 2013 (the "Report") fully complies with the requirements of Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934, as amended, and that the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of Trail One, Inc.

/s/ Mohammad Omar Rahman
Mohammad Omar Rahman
Chief Executive Officer and Chief Financial Officer
February 6, 2014

This certification accompanies the Quarterly Report on Form 10-Q pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 and shall not, except to the extent required by such Act, be deemed filed by Trail One, Inc. for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"). Such certification will not be deemed to be incorporated by reference into any filing under the Securities Act of 1933, as amended, or the Exchange Act, except to the extent that Trail One, Inc. specifically incorporates it by reference.