

INVESTING IN THIS BOND CARRIES RISK
THIRD AMENDED OFFERING CIRCULAR

MHR Acquisitions, Inc.
Project: Burris - Phase 1
JOBS ACT - Form Reg. D - Rule 506(c) - Bond

THIS BOND IS MADE PURSUANT TO JOBS Act STATUTES, RULES AND REGULATIONS, RULE 506(c). THE UNITED STATES SECURITIES AND EXCHANGE COMMISSION (S.E.C.) DOES NOT PASS UPON THE MERITS OF OR GIVE APPROVAL TO ANY BOND OFFERED OR THE TERMS OF THE OFFERING, OR PASS UPON THE ACCURACY OR COMPLETENESS OF THIS SECOND AMENDED OFFERING CIRCULAR, OR ANY OTHER PROMOTIONAL LITERATURE. THIS BOND IS OFFERED PURSUANT TO AN EXEMPTION FROM REGISTRATION WITH THE S.E.C. THE S.E.C. HAS NOT MADE AN INDEPENDENT DETERMINATION THAT THE BOND OFFERED HEREUNDER IS EXEMPT FROM REGISTRATION. THE S.E.C. DOES NOT ENDORSE OFFERINGS. NOTHING IN THIS SECOND AMENDED OFFERING CIRCULAR MAY BE TAKEN AS IN ANY WAY, SHAPE, OR FORM, AS AN S.E.C. ENDORSEMENT OF THIS BOND.

Amount to be financed: \$1.5 million
Date of this bond: January 5, 2023



\$500,000 2.51% Notes due 2026

\$500,000 2.51% Notes due 2027

\$500,000 2.51% Notes due 2028

We are offering \$500,000 at 2.51% Notes due 2026. We are offering \$500,000 at 2.51% Notes due 2027. We are offering \$500,000 at 2.51% Notes due 2028.

We will pay interest on an equal *pro rata* basis on the Notes annually on February 9 of each year, until maturity.

The 2026 Notes will mature on February 9, 2026, The 2027 Notes will mature on February 9, 2027 the 2028 Notes will mature on February 9, 2028. The total interest on each Note is 2.51%.

We may redeem the notes in whole or in part at any time. The notes will be issued only in minimum denominations of \$2,000 and integral multiples of \$1,000 in excess thereof, thereafter.

Price	Proceeds to MHR Acquisitions, Inc. Before Expenses
2026 Note: \$500,000	\$462,350 plus accrued interest, if any
2027 Note: \$500,000	\$449,800 plus accrued interest, if any
2028 Note: \$500,000	\$437,250 plus accrued interest, if any

U.S. investors must be accredited

Pay with crypto or U.S. money

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I .

ABOUT THIS SECOND AMENDED OFFERING CIRCULAR

This Second Amended Offering Circular contains general information about our debt securities offered here.

We provide business and other financial information that is current as of the filing of the amended electronic Form Reg. D to this debt offering, which was uploaded onto EDGAR on November 14, 2022.

It is important for you to read and consider all information contained in this Second Amended Offering Circular in making your investment decision. See “Where You Can Find More Information” and “Incorporation by Reference” in this Second Amended Offering Circular.

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Unless otherwise stated or the context otherwise requires, references in this Second Amended Offering Circular to “MHR,” the “Company,” “we,” “us” and “our” and all similar references are to MHR Acquisitions, Inc.

MHR Acquisitions, Inc. has a material contract for the writing and filer support components of this bond, including the uploads onto EDGAR, with OTC 251, Inc.

MHR Acquisitions, Inc. has a material contract for the promotions, certificates issuance, certificates ledger maintenance with STR Capital, Inc.

II .

INTRODUCTION

MHR Acquisitions, Inc. is a company that has created a consortium for the accumulation of one thousand natural gas wells in the United States.

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The primary purpose for the creation of this consortium is to provide for expanded supplies of natural gas in response to real and projected shortages due to world events.

At present in the United States, there are a number of natural gas wells which, due to previously low prices, were made inactive by the owners. A large number of natural gas wells are, in addition, producing and obtaining the higher prices now. Owners of these well fields are interested in cashing out after several years of low prices. A buyer's market, therefore, exists as of the writing of this offering.

In the interim, improvements in the technology for extraction will provide for a significant increase in the productivity of the wells.

Importantly for the environment, improved vapor reduction units (VRU), will capture harmful environmental gas emissions, returning them back to the well. This process will allow still greater productivity as the process will result in an increase in pressure in the wells, thus boosting the product upwards into the pumps.

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Given the considerations shown above, there still remains the further consideration of making sure that traditional returns on investment in the oil and natural gas sector can be understood by the investor. This sector, traditionally, is a cash paying dividend sector. Dividends are intending to be paid to the shareholders on a quarterly basis. In addition, monthly revenue checks are planned on the project.

This offering is made, pursuant to the laws, rules and regulations governing Title II of the JOBS Act, of the Securities and Exchange Commission (S.E.C). These offerings are known, anecdotally, as 'Reg. D' offerings and 'Rule 506(c)' offerings.

MHR Acquisitions, Inc. has been registered with the United States Securities and Exchange Commission (S.E.C.) since the passage into law of JOBS Act legislation in the year 2013. The S.E.C. registration number, the CIK number, is: 0001644516.

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Burriss Energy, LLC, is a Kansas limited liability company. The owners, members of the Burriss family, have resided in Coffey County, where the wells are located, for all or most of their lives. The family name maintains the highest reputation in the community.

In the past, the company operated 41 +/- natural gas wells, among several owners of land in Coffey County. The owners will handle the lease changeovers. The County Appraiser will take the coordinates from the previous operations, and map the wells to the current owners in case of any changes. This investment opportunity includes the company's operator license as well as the company's private pipeline, connected to the national pipeline for shipments.

This particular bond offering is raising the funds, pursuant to a material contract, limited to the purchase of the entire Burriss Energy, LLC, plus expenses incurred in creating this offering.

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III .

PROJECT DESCRIPTION - NATURAL GAS CONSORTIUM

MHR company officials selected the Burris company as the most lucrative to shareholders of 'fast start' projects for the consortium. The considerations shown above, existing wells, improved technology, high selling prices, a private pipeline connected to the national pipeline, and a company with an excellent reputation, will allow the investor to make an informed investment decision.

The Burris company, and the leases and wells, can be viewed on the Internet at: <https://www.shalexp.com/burris-energy-llc>.

A descriptor map of the company's private pipeline may be viewed here: [Burris private pipeline descriptor map](#).

The company information on file with the Office of the Secretary of State for the State of Kansas may be viewed here: [Burris KS SOS company information](#).

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IV .

ABOUT THIS BOND

This bond is made pursuant to JOBS Act, S.E.C. Rule 506(c).

Pursuant to said legislation, persons may view this offering on the Internet.

Further, there are no brokers or other sellers on this bond, as Rule 506(c) permits the investor to self-serve for purchases.

This bond, therefore, is posted on this website: www.mhrnyc.com.

Any person may visit that website and click on the 'Self-Service' button, in order to see this bond and for information on how to make a self-serve purchase of all or a part of this bond.

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V .

DESCRIPTION OF NOTES¹

\$500,000 2.51% Notes due 2026
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\$500,000 2.51% Notes due 2028

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We may redeem the notes in whole or in part at any time. The notes will be issued only in minimum denominations of \$2,000 and integral multiples of \$1,000 in excess thereof, thereafter.

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¹ **RESTRICTED SECURITY STATUS:** Rule 144, 17 CFR § 230.144 - "Persons deemed not to be engaged in a distribution and therefore not underwriters," defining 'debt securities,' applies as this bond does not meet the criteria of the applicable provisions. The bond is deemed a 'restricted security.' There are no 'affiliates' in the program. Private holders must hold the instrument for one year prior to any sale. Any such sale must be a private sale. Thus, any private resale may take place on or after the 366th day of each note, or on February 9, or thereafter, of each year. We will disburse on February 9 of each year, to the current holder, unless the holder informs of a sale, in which case, we will complete the transaction as between the holder and the buyer, and then disburse.

The bond certificate will show the number of the bond, the relevant names and the date of issue of that bond. We will calculate the maturity date, except as to the first issue bond, as the 366th day after the date on the certificate.

The amended electronic Form Reg. D and this Second Amended Offering Circular, constitute the complete offering for this bond.

The notes will constitute a separate series of debt, pursuant to JOBS Act authorization.

The notes will be issued in minimum denominations of \$2,000 and integral multiples of \$1,000 in excess thereof, thereafter.

We reserve the right, from time to time and without the consent of any holders of the notes, to re-open each series of notes on terms identical in all respects to the outstanding notes of such series, except for the date of issuance,

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the date interest begins to accrue and, in certain circumstances, the first interest payment date, so that such additional notes will be consolidated with, form a single series with and increase the aggregate principal amount of the notes of such series.

The notes constitute our only unsecured indebtedness as of the date of first issue shown on the cover to this First Amended Offering Circular, and will rank equally with each other.

However, the notes will be structurally subordinated to any prior indebtedness, and will be effectively subordinated to any secured indebtedness to the extent of the value of the assets securing such indebtedness.

Claims of the creditors will generally have priority with respect to the assets and earnings of the company, including holders of the notes.

Accordingly, the notes will be effectively subordinated to creditors, including trade creditors and preferred stockholders, if any, of our company.

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Prior to the maturity date, we may redeem such series of notes at our option, at any time in whole or from time to time in part, at a redemption price as calculated by us, equal to the greater of:

100% of the principal amount of the notes being redeemed;

or

the sum of the present values of the remaining scheduled payments of principal and interest on the notes being redeemed, exclusive of interest accrued to, but excluding the date of redemption, discounted to the date of redemption on an annual basis, plus one day, equal to the interest rate on the notes.

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VI .

THE BOND IS CONSIDERED TO BE 'INVESTMENT PROPERTY' UNDER U.C.C. Article 9(46)

The bond is considered to be 'investment property' under U.C.C. Article 9(46). Thus, the bond may be recorded in any U.S. courthouse that accepts U.C.C. filings.

VII .

CERTAIN U.S. FEDERAL INCOME TAX CONSIDERATIONS

The following is a summary of certain U.S. federal income tax considerations of the ownership and disposition of the notes. This summary is based upon provisions of the Internal Revenue Code of 1986, as amended, or the "Code," applicable U.S. Treasury regulations, administrative rulings and judicial decisions in effect as of the date of this Second Amended Offering Circular, any of which may

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be subsequently be changed, possibly retroactively, or interpreted differently by the Internal Revenue Service, or the “IRS,” so as to result in U.S. federal income tax consequences different from those discussed below. Except where noted, this summary deals only with a note held as a capital asset upon issuance at the first price at which a substantial portion of the notes of the applicable series is sold for cash to persons other than bond houses, brokers, or similar persons or organizations acting in the capacity of underwriters, placement agents or wholesalers.

This summary does not address all aspects of U.S. federal income taxes, including the impact of the Medicare contribution tax on net investment income, and does not deal with all tax consequences that may be relevant to holders in light of their personal circumstances or particular situations, such as:

a) tax consequences to U.S. holders whose ‘functional currency’ is not the U.S. dollar;

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b) tax consequences to 'controlled foreign corporations,' 'passive foreign investment companies,' and corporations that accumulate earnings to avoid U.S. federal income tax;

c) tax consequences to persons subject to special tax accounting rules as a result of any item of gross income with respect to the notes being taken into account in an applicable financial statement;

d) tax consequences to entities treated as partnerships for U.S. federal income tax purposes and investors therein;

e) tax consequences to certain former citizens or residents of the United States;

f) alternative minimum tax consequences, if any;

g) any state local or foreign tax consequences, if any, and;

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h) estate or gift taxes.

If an entity or arrangement that is treated as a partnership for U.S. federal income tax purposes holds notes, the tax treatment of a partner or member generally will depend upon the status of the partner or member and the activities of the entity. If you are a partner or member in such an entity, you should consult your tax advisors.

If you are considering the purchase of notes, you should consult your tax advisors concerning the U.S. federal income tax consequences to you in light of your own specific situation, as well as consequences arising under the U.S. federal estate or gift tax laws or under the laws of any other taxing jurisdiction.

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In this discussion, we use the term “U.S. holder” to refer to a beneficial owner of notes that is, for U.S. federal income tax purposes:

a) an individual citizen or resident of the United States;

b) a corporation (or any other entity treated as a corporation for U.S. federal income tax purposes) created or organized in or under the laws of the United States, any state thereof, or the District of Columbia;

c) an estate, the income of which is subject to U.S. federal income taxation, regardless of its source;

d) a trust, if it:

1) is subject to the primary supervision of a court within the United States and one or more U.S. persons have the authority to control all substantial decisions of the trust, or;

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2) has a valid election in effect under applicable U.S. Treasury regulations to be treated as a U.S. person.

We use the term “non-U.S. holder” to describe a beneficial owner of notes that is neither a U.S. holder nor a partnership or other entity that is treated as a partnership for U.S. federal income tax purposes.

YOU SHOULD CONSULT WITH YOUR TAX ADVISORS REGARDING THE FEDERAL, STATE, LOCAL AND FOREIGN INCOME, FRANCHISE, PERSONAL PROPERTY AND ANY OTHER TAX CONSEQUENCES OF THE OWNERSHIP AND DISPOSITION OF THE NOTES.

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It is anticipated, subject to any exceptions which your tax attorney or advisor may indicate, that interest paid on the notes generally will be taxable to a U.S. holder as ordinary interest income at the time such payments are accrued or received in accordance with the holder's regular method of tax accounting.

Subject to any exceptions which your tax attorney or advisor may indicate, a U.S. holder will generally recognize gain or loss equal to the difference between the amount realized on the sale, exchange, redemption, repurchase by us or other taxable disposition of a note (except to the extent the amount realized is attributable to accrued and unpaid interest, which will be taxable as ordinary interest income to the extent not previously included in income) and the U.S. holder's adjusted tax basis in such note.

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A U.S. holder's adjusted tax basis in the note generally will be the initial purchase price for such note. Any gain or loss recognized on a sale, exchange, redemption, repurchase by us or other taxable disposition of the note will be capital gain or loss. If, at the time of the sale, exchange, redemption, repurchase by us or other taxable disposition of the note, a U.S. holder is treated as holding the note for more than one year, such capital gain or loss will be a long-term capital gain or loss. Otherwise, such capital gain or loss will be a short-term capital gain or loss. In the case of certain non-corporate U.S. holders (including individuals), long-term capital gains are generally eligible for reduced rates of U.S. federal income taxation. A U.S. holder's ability to deduct capital losses may be limited.

Information reporting requirements generally will apply to interest on the notes and the proceeds of a sale, exchange, redemption, repurchase by us or other taxable disposition of a note paid to a U.S.

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holder unless the U.S. holder is an exempt recipient (such as a corporation).

Backup withholding will apply to those payments if the U.S. holder fails to provide its correct taxpayer identification number, or certification of exempt status, or if the U.S. holder is notified by the IRS that it has failed to report in full payments of interest and dividend income. Any amounts withheld under the backup withholding rules will be allowed as a refund or a credit against a U.S. holder's U.S. federal income tax liability provided the required information is furnished to the IRS in a timely manner.

VIII .

TAXATION OF NON-U.S. HOLDERS

Subject to advice by your tax attorney and financial advisor, and applicable regulations, if you are a non-U.S. holder, U.S. federal withholding tax will not be applied to any payment of interest on a note to a non-U.S. holder.

INVESTING IN THIS BOND CARRIES RISK

Subject to advice by your tax attorney and financial advisor, and applicable regulations, if you are a non-U.S. holder, gain recognized by a non-U.S. holder on the sale, exchange, redemption, repurchase by us or other taxable disposition of a note will not be subject to U.S. federal income tax.

Subject to advice by your tax attorney and financial advisor, and applicable regulations, if a non-U.S. holder is an individual or foreign corporation, he, she or it may be subject to tax on the net gain derived from the sale, exchange, redemption, repurchase by us or other taxable disposition under regular graduated U.S. federal income tax rates and in the same manner as if the non-U.S. holder were a U.S. holder.

Subject to advice by your tax attorney and financial advisor, and applicable regulations, if a non-U.S. holder is a foreign corporation, under certain conditions, it may be subject to the branch profits tax.

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Subject to advice by your tax attorney and financial advisor, and applicable regulations, if a non-U.S. holder is eligible for the benefits of an income tax treaty between the United States and its country of residence, any such gain will be subject to U.S. federal income tax in the manner specified by the treaty and generally will only be subject to U.S. federal income tax if such gain is attributable to a permanent establishment maintained by the non-U.S. holder in the United States.

Subject to advice by your tax attorney and financial advisor, and applicable regulations, generally, the amount of interest paid to non-U.S. holders and the amount of tax, if any, withheld with respect to those payments must be reported annually to the IRS and to non-U.S. holders. Copies of the information returns reporting such interest and withholding may also be made available to the tax authorities in the country in which a non-U.S. holder resides under the provisions of an applicable income tax treaty.

INVESTING IN THIS BOND CARRIES RISK

Subject to advice by your tax attorney and financial advisor, and applicable regulations, in general, a non-U.S. holder will not be subject to backup withholding with respect to payments of interest that we make.

Subject to advice by your tax attorney and financial advisor, and applicable regulations, the Foreign Account Tax Compliance Act (FATCA) may apply.

IX .

UNDERWRITING

There are no underwriters in this bond.

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X.

RISKS RELATED TO THE OFFERING

The amount of natural gas in each well is not known.

Future uncertainties may include the inability to maintain a credit rating, and the impact on funding costs and competitive position if the company does not do so, the inadequacy of cash flows and earnings, and other conditions which may affect the ability of the company to pay a dividend or to repurchase Note certificate or any listed denomination, which may be affected by their cash flows and earnings, and other factors.

Other future uncertainties may include the inability to convert pre-order commitments into orders, the price which the company may realize on orders,

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since commitments are stated at list prices, customer actions or developments such as cancellations and other factors that may affect the level of demand and financial performance of the customers which the company will serve, the effectiveness of the risk management framework of the company, the impact of regulation and regulatory, investigative and legal proceedings and legal compliance risks, including the impact of regulation and litigation, the capital allocation plan of the company, as such plan may change including with respect to the timing and size of share repurchases, acquisitions, joint ventures, dispositions and other strategic actions by the company.

. Further, future uncertainties may limit the success of the company with regard to: integrating acquired businesses and operating joint ventures; the ability to realize anticipated earnings and savings from transactions; the ability to acquire businesses and joint ventures; the impact of potential information technology or data security breaches; and other factors, which are described

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throughout this First Amended Offering Circular. These or other uncertainties may cause actual future results of the company to be materially different than those expressed in these forward-looking statements. The company does not undertake to update its forward-looking statements.

The securities offered herein are highly speculative securities. Rule 144 applies to purchasers, who may immediately resell 30% of the Note certificate or any listed denomination during the first year of ownership. The investor should purchase these securities only if the investor can afford a complete loss of the investment.

No Federal or State securities commission has approved, disapproved, endorsed, or recommended this offering. The investor should make an independent decision whether this offering meets the investment objectives and financial risk tolerance level of the investor. No independent person has

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confirmed the accuracy or truthfulness of this disclosure, nor whether it is complete. Any representation to the contrary is illegal. Furthermore, these authorities have not passed upon the accuracy or adequacy of this Second Amended Offering Memorandum. Any representation to the contrary is a criminal offense.

The Amended Form Reg. D on EDGAR and this Second Amended Offering Circular contain all of the representations by the company concerning this offering. No person shall make different or broader statements than those contained herein. Investors are cautioned not to rely upon any information, not expressly set forth in this Second Amended Offering Memorandum, or in the amended electronic Form Reg. D posted on EDGAR.

In making an investment decision, investors must rely on their own examination of the company and the terms of the offering, including the merits and risks involved.

INVESTING IN THIS BOND CARRIES RISK

No person has been authorized to give any information or to make any representations other than those contained in the uploaded amended Reg. D bond onto EDGAR and this First Amended Offering Circular, and, if given or made, such information or representations must not be relied upon as having been authorized by the company.

The investor should consult with any attorneys, accountants, and other professional advisors as to the legal, tax, accounting, and any other consequences of an investment in the company.

Statements of future forecasts, projections and expectations are not statements of returns on investment.

INVESTING IN THIS BOND CARRIES RISK

Company officials have instituted the following risk mitigation measures:

a) 3-day right of withdrawal: The subscription agreement provides for a three-day right of withdrawal “cooling off” period for its cancellation by the purchaser, plus a waiver of the three-day cooling off period;

b) company officials will not meet with any prospective purchasers on an individual basis;

c) investors must rely solely on the information contained in the amended electronic Form Reg. D, as uploaded onto EDGAR, and in this Second Amended Offering Circular.

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XI.

**RULE 144 - 'RESTRICTED' SECURITY LEGEND
DESIGNATION**

As to U.S. investors, pursuant to 17 CFR § 230.144 - “Persons deemed not to be engaged in a distribution and therefore not underwriters,” this bond is a restricted security.

XII .

RULE 144 - ONE-YEAR RULE ON REALES

As to U.S. investors, pursuant to 17 CFR § 230.144 - “Persons deemed not to be engaged in a distribution and therefore not underwriters,” this bond has a one-year holding period.

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XIII .

PRO RATA FIRST MATURITY
DATE, THEN PER SCHEDULE

We will pay the interest from the first purchase date to the next annual maturity date on a *pro rata* basis.

Thereafter, we will pay the interest each year on the maturity date shown on the cover of this bond on a *pro rata* basis.

XIV .

401k & IRA ELIGIBLE

We will acknowledge and provide any information necessary to allow you to place your certificate into a 401k or IRA of your choice.

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XV .

WHERE YOU CAN FIND MORE INFORMATION

We will make any material changes to the offering circular in subsequent amended offering circulars.

We will provide a copy of any amended offering circular to you if you are a holder.

We will post notice of any amended offering circulars onto the project website at www.mhrnyc.com.

We will post any amended offering circulars onto the investor portal on that project website.

We will post on that project website notices that the bond limit has been achieved.

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XVI.

FORWARD-LOOKING STATEMENTS

15 U.S. Code § 78u-5 - “Application of safe harbor for forward-looking statements,” exempts this bond from the requirement of forward-looking statements.

This exemption notwithstanding, investors may review the section on “Risk Factors,” above for information on the risks associated with the purchase of this bond.

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XVII.

COMPLIANCE WITH ANTI-MONEY
LAUNDERING REGULATIONS OF
THE UNITED STATES TREASURY
FOR OVERSEAS INVESTORS

All overseas purchases of Note certificate or any listed denomination are subject to U.S. Department of the Treasury regulations. Company officials have retained the services of STR Capital, Inc., in order to provide the necessary compliance with the regulations as promulgated by the Committee on Foreign Investment in the United States (CFIUS) U.S. Department of the Treasury.

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XVIII .

CONCLUSION

The information contained in this Second Amended Offering Circular, together with the uploaded amended Form Reg. D onto EDGAR, constitutes the entire offering.

Any other information, anywhere, must be disregarded.

The investor should rely solely on the contents of the amended EDGAR filing, and this Second Amended Offering Circular.

The investor may wish to consult with legal counsel and a CPA before making any investment decision.

THE INVESTOR SHOULD BE PREPARED
TO LOSE 100% OF ANY INVESTMENT
IN THIS OFFERING

INVESTING IN THIS BOND CARRIES RISK

January 5, 2023

At: New York City

With Board Approval By:

/ s /

Anthony Ramos, Board Chair

/ s /

David J. Karre, M.B.A., M.L.S., Vice Chair of the Board

ARCHIVE CERTIFICATE

I HEREBY CERTIFY that on the 5th day of January, 2023, I received the original signatures to this Second Amended Reg. D. Bond Offering Circular from the above-named persons, and that I maintain such originals, and that I entered such signature page into the corporate records of MHR Acquisitions, Inc., and that I provided a copy to the board members.

/ s /

Anthony Ramos, Project Archivist

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