

# SECURITIES & EXCHANGE COMMISSION EDGAR FILING

## Transportation & Logistics Systems, Inc.

**Form: 10-K**

**Date Filed: 2010-10-13**

Corporate Issuer CIK: 1463208

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 March 31, 2010

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

For the transition period from \_\_\_\_\_ to \_\_\_\_\_

**Commission File No. 333-159517**

**LORAN CONNECTION CORP**

(Exact name of registrant as specified in its charter)

<b>Nevada</b>	<b>7380</b>	<b>26-3106763</b>
(State or jurisdiction of incorporation or organization)	Primary Standard Industrial Classification Code Number	IRS Employer Identification Number

190 Dzerjinskogo St., Ovidiopol  
Odessa obl., 67801, Ukraine  
38 (048) 5131902  
*(Address and telephone number of registrant's executive office)*

Securities registered pursuant to Section 12(b) of the Act: None

Securities registered pursuant to Section 12(g) of the Act: None

Indicate by check mark whether the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes  No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes  No

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 shorter period that the registrant as 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 if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K. Yes  No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer. See definition of "accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer  Accelerated filer   
Non-accelerated filer  Smaller reporting company

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

As of October 12, 2010, the registrant had 4,790,000 shares of common stock issued and outstanding. No market value has been computed based upon the fact that no active trading market has been established as of October 12, 2010.

**TABLE OF CONTENTS**

<b>Part 1</b>		
Item 1	Description of Business	4
Item 1A	Risk Factors	8
Item 1B	Unresolved Staff Comments	8
Item 2	Properties	8
Item 3	Legal Proceedings	8
Item 4	Submission of Matters to a Vote of Security Holders	8
<b>Part II</b>		
Item 5	Market for Common Equity and Related Stockholder Matters	8
Item 6	Selected Financial Data	9
Item 7	Management's Discussion and Analysis or Results of Operations	9
Item 7A	Quantitative and Qualitative Disclosures about Market Risk	11
Item 8	Financial Statements and Supplementary Data	11
Item 9	Changes In and Disagreements with Accountants on Accounting and Financial Disclosure	21
Item 9A (T)	Controls and Procedures	21
Item 9B	Other Information	21
<b>PART III</b>		
Item 10	Directors, Executive Officers, Promoters and Control Persons; Compliance with Section 16(a) of the Exchange Act	22
Item 11	Executive Compensation	23
Item 12	Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters	24
Item 13	Certain Relationships, Related Transactions and Director Independence	24
Item 14	Principal Accountant Fees and Services	25
<b>PART IV</b>		
Item 15	Exhibits and Financial Statement Schedules	25

## **PART I**

### **ITEM 1. DESCRIPTION OF BUSINESS**

#### **FORWARD-LOOKING STATEMENTS**

This annual report contains forward-looking statements. These statements relate to future events or our future financial performance. These statements often can be identified by the use of terms such as "may," "will," "expect," "believe," "anticipate," "estimate," "approximate" or "continue," or the negative thereof. We intend that such forward-looking statements be subject to the safe harbors for such statements. We wish to caution readers not to place undue reliance on any such forward-looking statements, which speak only as of the date made. Any forward-looking statements represent management's best judgment as to what may occur in the future. However, forward-looking statements are subject to risks, uncertainties and important factors beyond our control that could cause actual results and events to differ materially from historical results of operations and events and those presently anticipated or projected. We disclaim any obligation subsequently to revise any forward-looking statements to reflect events or circumstances after the date of such statement or to reflect the occurrence of anticipated or unanticipated events.

As used in this annual report, the terms "we", "us", "our", "the Company", and "Loran" mean Loran Connection Corp, unless otherwise indicated.

All dollar amounts refer to US dollars unless otherwise indicated.

#### ***GENERAL***

LORAN CONNECTION CORP ("the Company") was incorporated under the laws of the State of Nevada, U.S. on July 25, 2008. Our registration statement was originally filed with the Securities and Exchange Commission on May 28, 2009 and was declared effective on October 28, 2009.

We are in the business of organizing of individual and group tourism as well as business support in Ukraine. Our services include: reception, transportation, translating, organizing tourist trips, and business support. Our revenue will be earned from the fee for our services from our clients. We may also receive commissions from tourist companies to which we will refer our potential guests.

#### ***CURRENT BUSINESS OPERATIONS***

We are currently developing a website (<http://www.lorantour.com/>) which will include a photo gallery, pricing and detailed description of our services. The website will allow our clients to review our services and place travel reservations online. The website will contain links to the tourist companies that we will enter into strategic alliances with. To date, the only operations we have engaged in are the development of a business plan, purchasing of online advertising, and the registration of the domain name for our new website.

We intend to provide the following services in the area of individual and group tourism and business support in Ukraine:

- Reception and support services (*Any visa support needed; Arrangement of a qualified interpreter*);
- Transportation and driver services;
- Excursions and tourist activities;
- Apartment for rent in Odessa and other cities;
- Entertainment and other services;
- Business support (*Search and background check of potential business partners; Assistance in search, interviewing and selection of qualified employees; Assistance of office or warehouse set up*).

Our services will be offered in major cities of Ukraine, such as Kiev, Odessa, Kharkov and Lvov.

#### TRANSPORTATION & DRIVER SERVICES

If we are able to proceed with our business we will provide our clients with English speaking drivers to drive them from point of arrival to their hotel. Driver service will also be arranged to and from various tours and points of interest at the client's request. We will also assist in renting a car in Ukraine if clients wish to drive themselves.

#### EXCURSIONS AND TOURIST ACTIVITIES

If we are able to proceed with our business we will present our clients with a list of suggested activities and excursions in their destination city. We will describe each activity and help our clients in their selection. We will also assist in placing reservation and ticket purchase.

#### APARTMENTS FOR RENT IN ODESSA AND OTHER CITIES

In Ukraine, it is much more economical and convenient to rent an apartment than hotel. If we are able to proceed with our business we will assist our clients in renting apartments in city centers or in tourist areas. The apartments are furnished and are equipped with all modern appliances such as a fridge, stove or oven, bathtub and/or shower. Cost of electricity and local phone calls will be included in the price of the daily rentals.

#### ENTERTAINMENT AND OTHER SERVICES

If we are able to proceed with our business we will provide a list of local restaurants, nightclubs and casinos to visit while in Ukraine. We will also suggest family getaways such as cottage and beach house rentals.

## BUSINESS SUPPORT IN ODESSA, UKRAINE

For clients who wish to conduct business in Ukraine, we intend to offer the following services:

- \* Search and background check of potential business partners;
- \* The organization of business meetings and presentations at convenient venues;
- \* Assistance in search, interviewing and selection of qualified employees;
- \* Assistance of office or warehouse set up; and
- \* Services of an interpreter in the clients desired language.

## MARKETING OUR SERVICES

Our plan in the next 12 months is to conclude referral agreements with various tourist organizations and travel agencies in order to market our services to their clients. We also plan to advertise our services in travel brochures and newspapers as well as by sending out regular e-letters and special promotions to our new and existing clients.

## WEBSITE MARKETING STRATEGY

We are in the process of developing a website to market and display our services. We have contacted an independent web designer who has agreed to create our site for between \$1000 and \$2000. Our website describes our services in detail, shows our contact information, and includes some general information and pictures of tourist sites in Ukraine.

We intend to promote our website by displaying it on our business cards. We will refer our potential clients and partners to our website to showcase the services and opportunities that we offer. We intend to attract traffic to our website by a variety of online marketing tactics such as registering with top search engines and advertising on related websites.

We have purchased advertising from the US - Ukraine Foundation of Washington, DC (the "Foundation"). The Foundation has agreed to display our banner advertising on their websites for a period of six months for a fee of \$500. The websites where our banner advertisement will be displayed are [www.traveltoulkraine.org](http://www.traveltoulkraine.org), [www.businessukraine.org](http://www.businessukraine.org), [www.buyukraine.org](http://www.buyukraine.org). By clicking on our banner the visitors of such websites will be diverted to our homepage.

The US - Ukraine Foundation is a nonprofit, non-governmental organization established in 1991 to facilitate democratic development, encourage free market reform, and enhance human rights in Ukraine. The Foundation creates and sustains channels of communication between the United States and Ukraine for the purpose of building peace and prosperity through shared democratic values. The Foundation is dedicated to strengthening the mutual objectives of both nations while advancing Ukraine as a cornerstone of regional stability and as a full partner in the community of nations.

## *REVENUE*

The Company's revenue will be the fee we charge our clients for our tourist services and business support. Generally our services will consist of a comprehensive package starting with an interview with a potential visitor to find out their needs. Our tourist package of services will include: greeting at the point of arrival, arrangement of transportation and accommodations, and assistance in organizing of two tourist activities and excursions. We plan to charge our clients \$400 for such package of services. Our business package of services will include: assistance of office or warehouse set up, locate an interpreter in the client's desired language, organization of two business presentations and assistance in search of up to five employees. We plan to charge our clients \$1,500 for the business package of services. We will also offer separate services to meet each client's individual needs. We may also receive commission from tourist companies to which we will refer our clients. The commission may range from 10% to 15% of the total amount paid by our clients.

## *COMPETITION*

The tourist service market is highly competitive. We expect competition to continue to intensify in the future. Competitors include companies with substantial customer bases and working history. There can be no assurance that we can maintain a competitive position against current or future competitors, particularly those with greater financial, marketing, service, support, technical and other resources. Our failure to maintain a competitive position within the market could have a material adverse effect on our business, financial condition and results of operations. There can be no assurance that we will be able to compete successfully against current and future competitors, and competitive pressures faced by us may have a material adverse effect on our business, financial condition and results of operations.

## *INSURANCE*

We do not maintain any insurance and do not intend to maintain insurance in the future. Because we do not have any insurance, if we are made a party of a personal injury action, we may not have sufficient funds to defend the litigation. If that occurs a judgment could be rendered against us that could cause us to cease operations.

## *RESEARCH AND DEVELOPMENT EXPENDITURES*

We have not incurred any other research or development expenditures since our incorporation.

## *SUBSIDIARIES*

We do not have any subsidiaries.

## *PATENTS AND TRADEMARKS*

We do not own, either legally or beneficially, any patents or trademarks.

**ITEM 1A. RISK FACTORS**

Not applicable.

**ITEM 1B. UNRESOLVED STAFF COMMENTS**

None.

**ITEM 2. PROPERTIES**

We do not own any property.

**ITEM 3. LEGAL PROCEEDINGS**

We are not currently involved in any legal proceedings and we are not aware of any pending or potential legal actions.

**ITEM 4. SUBMISSION OF MATTERS TO A VOTE OF SECURITY HOLDERS**

No report required.

**PART II**

**ITEM 5. MARKET FOR EQUITY SECURITIES AND OTHER SHAREHOLDER MATTERS**

*MARKET INFORMATION*

Our shares of common stock are not quoted for trading on any stock exchange or quotation system. While we have applied to have our shares quoted for trading on the OTC Bulletin Board, there is no guarantee that our application will be successful.

As of the date of this Annual report we had 30 shareholders of record.

*DIVIDENDS*

We have never paid or declared any dividends on our common stock and do not anticipate paying cash dividends in the foreseeable future.

*SECURITIES AUTHORIZED FOR ISSUANCE UNDER EQUITY COMPENSATION PLANS*

We currently do not have any equity compensation plans.

## ITEM 6. SELECTED FINANCIAL DATA

Not Applicable.

## ITEM 7. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULT OF OPERATIONS

The following discussion should be read in conjunction with our financial statements, including the notes thereto, appearing elsewhere in this annual report. The following discussion contains forward-looking statements that reflect our plans, estimates and beliefs. Our actual results could differ materially from those discussed in the forward looking statements. Factors that could cause or contribute to such differences include, but are not limited to those discussed below and elsewhere in this Annual Report, particularly in the section entitled "Risk Factors". Our audited financial statements are stated in United States Dollars and are prepared in accordance with United States Generally Accepted Accounting Principles.

### *RESULTS OF OPERATIONS*

We have incurred recurring losses to date. Our financial statements have been prepared assuming that we will continue as a going concern and, accordingly, do not include adjustments relating to the recoverability and realization of assets and classification of liabilities that might be necessary should we be unable to continue in operation.

We expect we will require additional capital to meet our long term operating requirements. We expect to raise additional capital through, among other things, the sale of equity or debt securities.

### *FISCAL YEAR ENDED MARCH 31, 2010 COMPARED TO FISCAL YEAR ENDED MARCH 31, 2009.*

Our net loss for the fiscal year ended March 31, 2010 was \$27,669 compared to a net loss of \$1,238 during the fiscal year ended March 31, 2009. During fiscal year ended March 31, 2010, we have not generated any revenue.

During the fiscal year ended March 31, 2010, we incurred expenses of \$27,699 compared to \$1,238 incurred during fiscal year ended March 31, 2009. These expenses incurred during the fiscal year ended March 31, 2010 consisted of: bank charges and interest of \$265 (2009: \$238); transfer agent fees of \$790 (2009: \$-0); professional fees of \$12,545 (2009: \$-0-); advertising \$500 (2009: \$-0-); and miscellaneous charges of \$13,599 (2009: \$1000).

Expenses incurred during fiscal year ended March 31, 2010 compared to fiscal year ended March 31, 2009 increased primarily due to the increased scale and scope of business operations. General and administrative expenses generally include corporate overhead, financial and administrative contracted services, marketing, and consulting costs.

The weighted average number of shares outstanding was 4,790,000 for the fiscal year ended March 31, 2010 compared to 1,475,422 for the fiscal year ended March 31, 2009.

FISCAL YEAR ENDED MARCH 31, 2010

As of March 31, 2010, our current assets were \$5,063 and our total liabilities were \$12,200. As of March 31, 2010, current assets were comprised of \$5,063 in cash and total liabilities were comprised of \$3,000 in accounts payables and accrued liabilities and of \$9,200 in advances from a director.

As of March 31, 2010, our total assets were \$5,063 comprised entirely of current assets. Stockholders' equity decreased from \$20,562 as of March 31, 2009 to (\$7,137) as of March 31, 2010.

### **Cash Flows from Operating Activities**

We have not generated positive cash flows from operating activities. For the fiscal year ended March 31, 2010, net cash flows used in operating activities was (\$24,699) consisting of a net loss of (\$27,699) and change in accounts payables and accrued liabilities of \$3,000. For the fiscal year ended March 31, 2009, net cash flows used in operating activities was (\$1,238) consisting primarily of a net loss of (\$1,238). Net cash flows used in operating activities was (\$25,937) for the period from inception (July 25, 2008) to March 31, 2010.

### **Cash Flows from Financing Activities**

We have financed our operations primarily from either advancements or the issuance of equity and debt instruments. For the fiscal year ended March 31, 2010, net cash from financing activities was \$8,100, consisting entirely of advance from director. For the fiscal year ended March 31, 2009, net cash from financing activities was \$22,900, consisting of \$1,100 in advances from a director and \$21,800 proceeds received from issuances of common stock. For the period from inception (July 25, 2008) to March 31, 2010, net cash provided by financing activities was \$31,000 consisting of \$21,800 proceeds received from issuances of common stock and \$9,200 in advances from a director.

### **PLAN OF OPERATION AND FUNDING**

We expect that working capital requirements will continue to be funded through a combination of our existing funds and further issuances of securities. Our working capital requirements are expected to increase in line with the growth of our business.

Existing working capital, further advances and debt instruments, and anticipated cash flow are expected to be adequate to fund our operations over the next six months. We have no lines of credit or other bank financing arrangements. Generally, we have financed operations to date through the proceeds of the private placement of equity and debt instruments. In connection with our business plan, management anticipates additional increases in operating expenses and capital expenditures relating to: (i) acquisition of inventory; (ii) developmental expenses associated with a start-up business; and (iii) marketing expenses. We intend to finance these expenses with further issuances of securities, and debt issuances. Thereafter, we expect we will need to raise additional capital and generate revenues to meet long-term operating requirements. Additional issuances of equity or convertible debt securities will result in dilution to our current shareholders. Further, such securities might have rights, preferences or privileges senior to our common stock. Additional financing may not be available upon acceptable terms, or at all. If adequate funds are not available or are not available on acceptable terms, we may not be able to take advantage of prospective new business endeavors or opportunities, which could significantly and materially restrict our business operations.

## *MATERIAL COMMITMENTS*

As of the date of this Annual Report, we do not have any material commitments.

## *PURCHASE OF SIGNIFICANT EQUIPMENT*

We do not intend to purchase any significant equipment during the next twelve months.

## *OFF-BALANCE SHEET ARRANGEMENTS*

As of the date of this Annual Report, 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 are material to investors.

## *GOING CONCERN*

The independent auditors' report accompanying our March 31, 2010 and March 31, 2009 financial statements contains an explanatory paragraph expressing substantial doubt about our ability to continue as a going concern. The financial statements have been prepared "assuming that we will continue as a going concern," which contemplates that we will realize our assets and satisfy our liabilities and commitments in the ordinary course of business.

## ITEM 7A. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

Not applicable.

## ITEM 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA

### **INDEX TO FINANCIAL STATEMENTS**

Report of Independent Registered Public Accounting Firm	F-1
-----	-----
Balance Sheets	F-2
-----	-----
Statements of Operations	F-3
-----	-----
Statement of Stockholder's Equity	F-4
-----	-----
Statements of Cash Flows	F-5
-----	-----
Notes to Financial Statements	F-6
-----	-----

**REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

**To the Board of Directors  
Loran Connection Corp.  
(A Development Stage Company)**

We have audited the accompanying balance sheets of Loran Connection Corp. (A Development Stage Company) as of March 31, 2010 and 2009, and the related statements of operations, stockholders' equity (deficit) and cash flows for the years ended March 31, 2010 and 2009, and since inception on July 25, 2008 through March 31, 2010. 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 conduct our audits in accordance with standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our 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 Loran Connection Corp. (A Development Stage Company) as of March 31, 2010 and 2009, and the related statements of operations, stockholders' equity (deficit) and cash flows for the years ended March 31, 2010 and 2009, and since inception on July 25, 2008 through March 31, 2010, 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 statements, the Company has incurred losses since inception resulting in an accumulated deficit of \$28,937, which raises substantial doubt about its ability to continue as a going concern. Management's plans concerning these 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/ Seale and Beers, CPAs***

Seale and Beers, CPAs  
Las Vegas, Nevada  
September 29, 2010

*50 S. Jones Blvd. Suite 202 Las Vegas, NV 89107 Phone: (888)727-8251 Fax: (888)782-2351*

**LORAN CONNECTION CORP**  
**(A Development Stage Company)**  
**Balance Sheets**

<b>Assets</b>		<b>March 31, 2010</b>	<b>March 31, 2009</b>
<b>Current Assets</b>			
Cash	\$	5,063	\$ 21,662
Total Current Assets		5,063	21,662
<b>Total Assets</b>	<b>\$</b>	<b>5,063</b>	<b>\$ 21,662</b>
<b>Liabilities and Stockholders' Equity (deficit)</b>			
<b>Current Liabilities</b>			
Accounts payables and accrued liabilities	\$	3,000	\$ -
Loan from Director		9,200	1,100
Total Current Liabilities		12,200	1,100
<b>Total Liabilities</b>	<b>\$</b>	<b>12,200</b>	<b>\$ 1,100</b>
<b>Stockholders' Equity (deficit)</b>			
Common stock, \$0.001 par value, 75,000,000 shares authorized;			
4,790,000 shares issued and outstanding		4,790	4,790
Additional paid-in-capital		17,010	17,010
Deficit accumulated during the development stage		(28,937)	(1,238)
<b>Total stockholders' equity (deficit)</b>		<b>(7,137)</b>	<b>20,562</b>
<b>Total liabilities and stockholders' equity (deficit)</b>	<b>\$</b>	<b>5,063</b>	<b>\$ 21,662</b>

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

**LORAN CONNECTION CORP**  
**(A Development Stage Company)**  
**Statements of Operations**

---

	<b>Year Ended March 31, 2010</b>	<b>From Inception on July 25, 2008 to March 31, 2009</b>	<b>From Inception on July 25, 2008 to March 31, 2010</b>
Expenses			
General and Administrative Expenses	\$ 27,699	\$ 1,238	\$ 28,937
Net (loss) from Operation before Taxes	(27,699)	(1,238)	(28,937)
Provision for Income Taxes	0	0	0
Net (loss)	\$ (27,699)	\$ ( 1,238)	\$ (28,937)
<b>(Loss) per common share – Basic and diluted</b>	<b>\$ (0.01)</b>	<b>\$ (0.00)</b>	
<b>Weighted Average Number of Common Shares Outstanding</b>	<b>4,790,000</b>	<b>1,475,422</b>	

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

**LORAN CONNECTION CORP**  
**(A Development Stage Company)**  
**Statement of Stockholders' Deficit**  
**From Inception on July 25, 2008 to March 31, 2010**

	Number of Common Shares	Amount	Additional Paid-in- Capital	Deficit accumulated During development stage	Total
Balance at inception on July 25, 2008 November 28, 2008					
Common shares issued for cash at \$0.001 December 4, 2008	900,000	\$ 900	\$ -	\$ -	\$ 900
Common shares issued for cash at \$0.001 March 19, 2009	2,000,000	2,000		-	2,000
Common shares issued for cash at \$0.01 Net (loss)	1,890,000	1,890	17,010	(1,238)	18,900 (1,238)
Balance as of March 31, 2009 Net (loss)	4,790,000	4,790	17,010	(1,238) (27,699)	20,562 (27,699)
Balance as of March 31, 2010	4,790,000	\$ 4,790	\$ 17,010	\$ (28,937)	\$ (7,137)

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

**LORAN CONNECTION CORP**  
**(A Development Stage Company)**  
**Statements of Cash Flows**

	<b>Year Ended March 31, 2010</b>	<b>From Inception on July 25, 2008 to March 31, 2009</b>	<b>From Inception on July 25, 2008 to March 31, 2010</b>
<b>Operating Activities</b>			
Net (loss)	\$ (27,699)	\$ (1,238)	\$ (28,937)
Accounts payables and accrued liabilities	3,000	-	3,000
Net cash (used) for operating activities	(24,699)	(1,238)	(25,937)
<b>Financing Activities</b>			
Loans from Director	8,100	1,100	9,200
Sale of common stock	-	21,800	21,800
Net cash provided by financing activities	8,100	22,900	31,000
Net increase (decrease) in cash and equivalents	(16,599)	21,662	5,063
Cash and equivalents at beginning of the period	21,662	-	-
Cash and equivalents at end of the period	\$ 5,063	\$ 21,662	\$ 5,063
<b>Supplemental cash flow information:</b>			
Cash paid for:			
Interest	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -
<b>Non-Cash Activities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

The accompanying notes are an integral part of these financial statements

**LORAN CONNECTION CORP**  
**(A Development Stage Company)**  
**Notes To The Financial Statements**  
**March 31, 2010**

**1. ORGANIZATION AND BUSINESS OPERATIONS**

LORAN CONNECTION CORP (“the Company”) was incorporated under the laws of the State of Nevada, U.S. on July 25, 2008. The Company is in the development stage as defined under Accounting Codification Standard, Development Stage Entities (“ASC-915”) and intends to organize individual and group tourism as well as business support in Ukraine. The Company has not generated any revenue to date and consequently its operations are subject to all risks inherent in the establishment of a new business enterprise. For the period from inception on July 25, 2008 through March 31, 2010 the Company has accumulated losses of \$28,937.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

a) Basis of Presentation

The financial statements of the Company have been prepared in accordance with generally accepted accounting principles in the United States of America and are presented in US dollars.

b) Going Concern

The financial statements have been prepared on a going concern basis which assumes the Company will be able to realize its assets and discharge its liabilities in the normal course of business for the foreseeable future. The Company has incurred losses since inception resulting in an accumulated deficit of \$28,937 as of March 31, 2010 and further losses are anticipated in the development of its business raising substantial doubt about the Company’s ability to continue as a going concern. The ability to continue as a going concern is dependent upon the Company generating profitable operations in the future and/or to obtain the necessary financing to meet its obligations and repay its liabilities arising from normal business operations when they come due. Management intends to finance operating costs over the next twelve months with existing cash on hand and loans from directors and or private placement of common stock.

c) Cash and Cash Equivalents

The Company considers all highly liquid instruments with a maturity of three months or less at the time of issuance to be cash equivalents.

d) Use of Estimates and Assumptions

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 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.

e) Foreign Currency Translation

The Company’s functional currency and its reporting currency is the United States dollar.

f) Financial Instruments

The carrying value of the Company’s financial instruments approximates their fair value because of the short maturity of these instruments.

## **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### g) Stock-based Compensation

In September, 2009 the FASB issued ASC-718, "Stock Compensation", which replaced SFAS No. 123R, which replaced SFAS No. 123 "Accounting for Stock-Based Compensation" and superseded APB Opinion No. 25, "Accounting for Stock Issued to Employees". ASC-718 requires all share-based payments to employees, including grants of employee stock options, to be recognized in the financial statements based on the grant date fair value of the award. SFAS No. 123R was to be effective for interim or annual reporting periods beginning on or after June 15, 2005, but in April 2005 the SEC issued a rule that will permit most registrants to implement SFAS No. 123R at the beginning of their next fiscal year, instead of the next reporting period as required by SFAS No. 123R. The pro-forma disclosures previously permitted under SFAS No. 123 no longer will be an alternative to financial statement recognition. Under ASC-718, the Company must determine the appropriate fair value model to be used for valuing share-based payments, the amortization method for compensation cost and the transition method to be used at date of adoption.

### h) Income Taxes

Income taxes are accounted for under the assets and liability method. Deferred tax assets and liabilities are recognized for the estimated future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases and operating loss and tax credit carry forwards. Deferred tax assets and liabilities are measured using enacted tax rates in effect for the year in which those temporary differences are expected to be recovered or settled.

### i) Basic and Diluted Loss Per Share

The Company computes loss per share in accordance with "ASC-260", "Earnings per Share" which requires presentation of both basic and diluted earnings per share on the face of the statement of operations. Basic loss per share is computed by dividing net loss available to common shareholders by the weighted average number of outstanding common shares during the period. Diluted loss per share gives effect to all dilutive potential common shares outstanding during the period. Dilutive loss per share excludes all potential common shares if their effect is anti-dilutive. The Company has no potential dilutive instruments and accordingly basic loss and diluted loss per share are equal.

### j) Fiscal Periods

The Company's fiscal year end is March 31.

### k) Recent accounting pronouncements

We have reviewed all the recent accounting pronouncements issued to date of the issuance of these financial statements, and we do not believe any of these pronouncements will have a material impact on the company.

### l) Revenue Recognition

The Company will recognize revenue in accordance with Accounting Standards Codification No. 605, Revenue recognition ("ASC-605"). ASC-605 requires that four basic criteria 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) collectibility is reasonably assured. Determination of criteria (3) and (4) are based on management's judgments regarding the fixed nature of the selling prices of the products delivered and the collectibility 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 will defer 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.

### m) Advertising

The Company follows the policy of charging the costs of advertising to expenses incurred. The Company incurred \$500 in advertising costs during the period ended March 31, 2010 compared to \$0 in advertising costs during the period ended March 31, 2009.

## **3. COMMON STOCK**

The authorized capital of the Company is 75,000,000 common shares with a par value of \$ 0.001 per share.

On November 28, 2008, the Company issued 900,000 shares of common stock at a price of \$0.001 per share for total cash proceeds of \$900.

On December 4, 2008, the Company issued 2,000,000 shares of common stock at a price of \$0.001 per share for total cash proceeds of \$2,000.

During the period December 10, 2008 to March 19, 2009, the Company issued 1,890,000 shares of common stock at a price of \$0.01 per share for total cash proceeds of \$18,900.

During the period July 25, 2008 (inception) to March 31, 2009, the Company sold a total of 4,790,000 shares of common stock for total cash proceeds of \$21,800.



**4. INCOME TAXES**

As of March 31, 2010, the Company had net operating loss carry forwards of approximately \$28,937 that may be available to reduce future years' taxable income through 2030. Future tax benefits which may arise as a result of these losses have not been recognized in these financial statements, as their realization is determined not likely to occur and accordingly, the Company has recorded a valuation allowance for the deferred tax asset relating to these tax loss carry-forwards.

Components of net deferred tax assets, including a valuation allowance, are as follows at March 31, 2010

	<b>2010</b>
Deferred tax assets:	
Net operating loss carry forward	\$ 28,937
Total deferred tax assets	<u>10,128</u>
Less: valuation allowance	<u>(10,128)</u>
Net deferred tax assets	<u>\$ -</u>

Components of net deferred tax assets, including a valuation allowance, are as follows at March 31, 2009

	<b>2009</b>
Deferred tax assets:	
Net operating loss carry forward	\$ 1,238
Total deferred tax assets	<u>433</u>
Less: valuation allowance	<u>(433)</u>
Net deferred tax assets	<u>\$ -</u>

The valuation allowance for deferred tax assets as of March 31, 2010 was \$10,128 compared to \$433 as of March 31, 2009. In assessing the recovery of the deferred tax assets, management considers whether it is more likely than not that some portion or all of the deferred tax assets will not be realized. The ultimate realization of deferred tax assets is dependent upon the generation of future taxable income in the periods in which those temporary differences become deductible. Management considers the scheduled reversals of future deferred tax assets, projected future taxable income, and tax planning strategies in making this assessment. As a result, management determined it was more likely than not the deferred tax assets would not be realized as of March 31, 2010.

**4. INCOME TAXES (Continued)**

Reconciliation between the statutory rate and the effective tax rate is as follows at March 31, 2010 and March 31, 2009:

	<b>2010</b>	
Federal statutory tax rate	(35.0)	%
Permanent difference and other	35.0	%
Effective tax rate	-	%

  

	<b>2009</b>	
Federal statutory tax rate	(35.0)	%
Permanent difference and other	35.0	%
Effective tax rate	-	%

**5. RELATED PARTY TRANSACTIONS**

On July 25, 2008 a Director had loaned the Company \$1,100.

On July 13, 2009 a Director had loaned the Company \$100.

On August 4, 2009 a Director had loaned the Company \$2,500.

On August 31, 2009 a Director had loaned the Company \$1,500.

On September 21, 2009 a Director had loaned the Company \$4,000.

As of March 31, 2010 total loan amount was \$9,200. The loan is non-interest bearing, due upon demand and unsecured.

**6. SUBSEQUENT EVENT**

On June 8, 2010 a Director had loaned the Company \$2,500. The loan is non-interest bearing, due upon demand and unsecured.

## ITEM 9. CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON ACCOUNTING AND FINANCIAL DISCLOSURE

None.

## ITEM 9A(T). CONTROLS AND PROCEDURES

### EVALUATION OF DISCLOSURE CONTROLS AND PROCEDURES

An evaluation was conducted under the supervision and with the participation of our management, including Ms. Larysa Dekhtyaruk, our Chief Executive Officer and our Chief Financial Officer of the effectiveness of the design and operation of our disclosure controls and procedures as of March 31, 2010. Based on that evaluation, Ms. Dekhtyaruk concluded that our disclosure controls and procedures were not effective as of such date to ensure that information required to be disclosed in the reports that we file or submit under the Exchange Act, is recorded, processed, summarized and reported within the time periods specified in SEC rules and forms. Specifically, our interim reports on Form 10-Q for the periods ended September 30, 2009 and December 31, 2009 and our annual report on Form 10-K for the fiscal year ended March 31, 2010 were filed late. As well, our interim report on Form 10-Q for the fiscal period ended June 30, 2010 is overdue.

Our officer also confirmed that there was no change in our internal control over financial reporting during the year ended March 31, 2010 that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting. However, our officer intends to implement a process for ensuring that future financial report filings are made on a timely basis with the Securities & Exchange Commission, which will at that time, constitute a change in our internal control over financing reporting. When that occurs, we will disclose the nature of these changes in our evaluation of disclosure controls and procedures in a future filing.

We maintain "disclosure controls and procedures," as such term is defined in Rule 13a-15(e) under the Securities Exchange Act of 1934 (the "Exchange Act"), that are designed to ensure that information required to be disclosed in our Exchange Act reports is recorded, processed, summarized and reported within the time periods specified in the Securities and Exchange Commission rules and forms, and that such information is accumulated and communicated to our management, including our Chief Executive Officer/Chief Financial Officer, as appropriate, to allow timely decisions regarding required disclosure. We conducted an evaluation (the "Evaluation"), under the supervision and with the participation of our Chief Executive Officer/Chief Financial Officer of the effectiveness of the design and operation of our disclosure controls and procedures ("Disclosure Controls") as of the end of the period covered by this report pursuant to Rule 13a-15 of the Exchange Act. The evaluation of our disclosure controls and procedures included a review of the disclosure controls' and procedures' objectives, design, implementation and the effect of the controls and procedures on the information generated for use in this report. In the course of our evaluation, we sought to identify data errors, control problems or acts of fraud and to confirm the appropriate corrective actions, if any, including process improvements, were being undertaken. Our Chief Executive Officer/Chief Financial Officer concluded that, as of the end of the period covered by this Annual report, our disclosure controls and procedures were effective and were operating at the reasonable assurance level.

## ITEM 9B. OTHER INFORMATION

None.

**ITEM 10. DIRECTORS, EXECUTIVE OFFICERS, PROMOTERS AND CONTROL PERSONS OF THE COMPANY**

**DIRECTORS AND EXECUTIVE OFFICERS**

The name, address and position of our present officers and directors are set forth below:

<b>Name and Address</b>	<b>Position(s)</b>
Larysa Dekhtyaruk 190 Dzerjinskogo St., Ovidiopol Odessa obl., 67801, Ukraine	President, Principal Executive Officer, Secretary, Treasurer, Principal Financial Officer, Principal Accounting Officer and member of the Board of Directors.
Artem Kruk 190 Dzerjinskogo St., Ovidiopol Odessa obl., 67801, Ukraine	Director

**Biographical Information and Background of officers and directors**

Since our inception on July 25, 2008, Larysa Dekhtyaruk has been our President, Chief Executive Officer, Secretary, Treasurer, Chief Financial Officer, Chief Accounting Officer and member of our board of directors. In 2004 Ms. Larysa Dekhtyaruk completed government certified course as a Foster Home Operator. Since 2004, she managed a foster home and provided care for orphan children. Ms. Dekhtyaruk holds a Bachelor degree in chemistry from University of Odessa and is fluent in English, Russian and Ukrainian languages.

Mr. Kruk has acted as our Director since December 4, 2008. He graduated with a Bachelor degree in International Economic Relations from Odessa National University in June 2002. After graduation until September 2005, Mr. Kruk was initially employed as District Sales Manager for Nestle Ukraine Company, the Ukrainian regional office of the world's largest food company. From September 2005 to present he works as a sales development manager in Nestle Ukraine Company.

**AUDIT COMMITTEE**

We do not have an audit committee financial expert. We do not have an audit committee financial expert because we believe the cost related to retaining a financial expert at this time is prohibitive. Further, because we have no operations, at the present time, we believe the services of a financial expert are not warranted.

**SIGNIFICANT EMPLOYEES**

Other than our directors, we do not expect any other individuals to make a significant contribution to our business.

## FAMILY RELATIONSHIPS

There are no family relationships among our officers or directors.

## ITEM 11. EXECUTIVE COMPENSATION

The following table sets forth the compensation paid by us for the last two fiscal years ending March 31, 2010 for each of our officers. This information includes the dollar value of base salaries, bonus awards and number of stock options granted, and certain other compensation, if any. The compensation discussed addresses all compensation awarded to, earned by, or paid to named executive officers.

EXECUTIVE OFFICER COMPENSATION TABLE

Name and Principal Position	Year	Salary (US\$)	Bonus (US\$)	Stock Awards (US\$)	Option Awards (US\$)	Non-Equity Incentive Plan Compensation (US\$)	Nonqualified Deferred Compensation Earnings (US\$)	All Other Compensation (US\$)	Total (US\$)
Larysa Dekhtyaruk	2010	0	0	0	0	0	0	0	0
	2009	0	0	0	0	0	0	0	0
	2010	0	0	0	0	0	0	0	0
Artem Kruk	2010	0	0	0	0	0	0	0	0
	2009	0	0	0	0	0	0	0	0

We have no employment agreements with any of our officers. We do not contemplate entering into any employment agreements until such time as we begin profitable operations.

The compensation discussed herein addresses all compensation awarded to, earned by, or paid to our named executive officers.

There are no stock option plans, retirement, pension, or profit sharing plans for the benefit of our officers and directors.

### Compensation of Directors

The member of our board of directors is not compensated for his services as a director. The board has not implemented a plan to award options to any directors. There are no contractual arrangements with any member of the board of directors. We have no director's service contracts.

## CHANGE OF CONTROL

As of March 31, 2010, we had no pension plans or compensatory plans or other arrangements which provide compensation in the event of a termination of employment or a change in our control.

## ITEM 12. SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT AND RELATED STOCKHOLDER MATTERS

The following table sets forth information as of March 31, 2010 regarding the ownership of our common stock by each shareholder known by us to be the beneficial owner of more than five percent of our outstanding shares of common stock, each director and all executive officers and directors as a group. Except as otherwise indicated, each of the shareholders has sole voting and investment power with respect to the shares of common stock beneficially owned.

<b>Title of Class</b>	<b>Name and address of Beneficial Owner</b>	<b>Amount of Beneficial Ownership</b>	<b>Percent of class</b>
Common Stock	Larysa Dekhtyaruk 190 Dzerjinskogo St., Ovidiopol Odessa obl., 67801, Ukraine	900,000	18.79%
Common Stock	Artem Kruk 190 Dzerjinskogo St., Ovidiopol Odessa obl., 67801, Ukraine	2,000,000	41.75%
Common Stock	All Directors and Sole Officer as a group consisting of two people	2,900,000	60.54%

The percent of class is based on 4,790,000 shares of common stock issued and outstanding as of the date of this annual report.

## ITEM 13. CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS

During the year ended March 31, 2010, we had not entered into any transactions with our officers or directors, or persons nominated for these positions, beneficial owners of 5% or more of our common stock, or family members of these persons wherein the amount involved in the transaction or a series of similar transactions exceeded the lesser of \$120,000 or 1% of the average of our total assets for the last three fiscal years.

## ITEM 14. PRINCIPAL ACCOUNTANT FEES AND SERVICES

During fiscal year ended March 31, 2010, we incurred approximately \$9,125 in fees to our principal independent accountants for professional services rendered in connection with the audit of our financial statements for the fiscal year ended March 31, 2009 and for the reviews of our financial statements for the quarters ended June 30, 2009, September 30, 2009 and December 31, 2009.

## ITEM 15. EXHIBITS

The following exhibits are filed as part of this Annual Report.

### Exhibits:

**23.1** Consent of Seale & Beers, CPAs

**31.1** Certification of Chief Executive Officer pursuant to Securities Exchange Act of 1934 Rule 13a-14(a) or 15d-14(a).

**31.2** Certification of Chief Financial Officer pursuant to Securities Exchange Act of 1934 Rule 13a-14(a) or 15d-14(a).

**32.1** Certification of Chief Executive Officer and Chief Financial Officer Under Section 1350 as Adopted Pursuant Section 906 of the Sarbanes-Oxley Act.

## SIGNATURES

In accordance with the requirements of the Exchange Act, the registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

### LORAN CONNECTION CORP

Dated: October 12, 2010

By: /s/ Larysa Dekhtyaruk

Larysa Dekhtyaruk, President and  
Chief Executive Officer and Chief Financial Officer

**SEALE AND BEERS, CPAs**

PCAOB & CPAB REGISTERED AUDITORS

www.sealebeers.com

**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We consent to the use, in the statement on Form 10K of Loran Connection Corp., of our report dated Septmeber 29, 2010 on our audit of the financial statements of Loran Connection Corp. as of March 31, 2010, and the related statements of operations, stockholders' equity and cash flows for the years then ended March 31, 2010 and the reference to us under the caption "Experts."

***/s/ Seale and Beers, CPAs***

Seale and Beers, CPAs

Las Vegas, Nevada

October 1, 2010

***Seale and Beers, CPAs PCAOB & CPAB Registered Auditors***

***50 S. Jones Blvd Suite 202 Las Vegas, NV 89107 Phone: (888)727-8251 Fax: (888)782-2351***

## CERTIFICATION

I, Larysa Dekhtyaruk, President and Chief Executive Officer of LORAN CONNECTION CORP, certify that:

1. I have reviewed this Annual Report on Form 10-K of LORAN CONNECTION CORP;
2. Based on my knowledge, this report does not contain any untrue statement of 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 quarterly 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 registrant 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 over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
  - a) designed such disclosure controls and procedures, or caused such disclosure control and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, 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 registrant'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;
  - d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant'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 registrant'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 registrant's internal control over financial reporting.

Date: October 12, 2010

/s/ Larysa Dekhtyaruk

---

Larysa Dekhtyaruk, President and  
Chief Executive Officer

## CERTIFICATION

I, Larysa Dekhtyaruk, Chief Financial Officer of LORAN CONNECTION CORP, certify that:

1. I have reviewed this Annual Report on Form 10-K of LORAN CONNECTION CORP;
2. Based on my knowledge, this report does not contain any untrue statement of 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 quarterly 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 registrant 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 over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
  - a) designed such disclosure controls and procedures, or caused such disclosure control and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, 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 registrant'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;
  - d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant'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 registrant'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 registrant's internal control over financial reporting.

Date: October 12, 2010

/s/ Larysa Dekhtyaruk

---

Larysa Dekhtyaruk,



Exhibit 32.1

CERTIFICATION PURSUANT TO  
18 U.S.C. SECTION 1350  
AS ADOPTED PURSUANT TO  
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Annual Report of LORAN CONNECTION CORP(the "Company") on Form 10-K for the period ended March 31, 2010 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), the undersigned, in the capacities and on the dates indicated below, hereby certifies pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that to his knowledge:

1. The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
2. The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: October 12, 2010

/s/ Larysa Dekhtyaruk

---

Larysa Dekhtyaruk, President,  
Chief Executive Officer and  
Chief Financial Officer