

Pershing Resources Hires an Independent Auditor

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The Company Engages Goldfine & Company To Audit Its Financial Statements

RENO, NV--(Marketwired - December 13, 2017) - [Pershing Resources Company Inc.](#), (OTC PINK: PSGR) announced that it has engaged New York based Goldfine & Company CPA's, <http://www.goldfinecpa.com/> to perform annual audits of its 2016 and 2017 financial statements. Goldfine & Company is a PCAOB registered accounting firm. The audit is expected to be completed before December 31st. The audit of the 2017 financial statement is expected to be completed by March 31st of 2018.

In lieu of the audit process being completed, the Company now anticipates filing a Regulation A, Form 1-A, Tier Two Offering Statement for SEC review in the first quarter of 2018. The Company will continue to use New York based KBL, LLP, <http://www.kbl.com/>, for fiscal planning, preparation of its financial statements and, maintain the Company's accounting for taxes and regulatory filings.

Pershing Resources' CEO Steve Plumb stated, "Initiating our audit now will position us as well for our offering statement filing. We anticipate a beneficial effect from the increased transparency. Having audited financials will enable us to file our offering statement as a Regulation A Tier Two category filing which will enhance the marketability of our company's stock offering to investors. We look forward to the completion of the audit of our 2016 financial statements and moving ahead with our offering statement filing."

To receive information on Pershing Resources, sign up for email news alerts at: <http://ir.pershingpm.com/>

Forward-Looking Statements

The information contained in this press release as well as the information on the Company's website is provided solely for the reader's general knowledge. Such information is not intended to be a comprehensive review of all matters pertaining to the Company. Certain statements included herein and on the Company's website, constitute "forward-looking statements" within the meaning of the United States Private Securities Litigation Reform Act of 1995. Forward-looking statements reflect management's current knowledge, assumptions, judgment and expectations regarding future performance or events. Although management believes that the expectations reflected in such statements are reasonable, these forward-looking statements are based on the beliefs of, assumptions made by, and information currently available to the Company's management. When used in this press release and on the Company's website, the words "estimate," "project," "believe," "anticipate," "intend," "expect," and similar expressions are intended to identify forward-looking statements. Such forward-looking statements involve known and unknown risks, uncertainties and other factors that may cause the actual results, performance and/or achievements of the Company or of the gold mining industry in general to be materially different from future results, performance and/or achievements expressed or implied by those forward-looking statements. There can be no assurance that such statements will prove to be accurate, and actual results and future events could differ materially from those anticipated in such statements. Important factors that could cause actual results to differ materially from the Company's expectations include uncertainties related to fluctuations in gold, silver and other commodity prices, uncertainties relating to interpretation of drill results and the geology of the Company's properties, uncertainty of estimates of capital and operating costs, the need for cooperation of government agencies in the development of the Company's mineral projects, the need to obtain additional financing to develop the Company's mineral projects, the possibility of delay in development programs or in construction projects, and uncertainty of meeting anticipated program milestones for the Company's mineral projects.

All forward-looking statements are expressly qualified in their entirety by this cautionary notice. Readers are cautioned not to place undue reliance on any forward-looking statements, which speak only as of the date of this release. The Company has no obligation, and expressly disclaims any obligation, to update, revise or correct any of the forward-looking statements, whether as a result of new information, future events or otherwise.

About Pershing Resources

Pershing Resources is a development stage precious metals producer, focused on projects located in North America. The Company is based in Reno, Nevada and owns a development facility near Kingman, Arizona.

The Company's current assets are comprised of mining properties located in the Western United States. The Company is presently in various stages of development on each of these properties. As opportunities arise,

the Company will seek to strengthen its balance sheet through acquisition of additional mineral rights and mining properties. Pershing Resources is committed to responsible mining practices and, we believe, is positioned to deliver sustained growth and performance for years to come.

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