SECURITIES AND EXCHANGE COMMISSION

FORM 10-Q

Quarterly report pursuant to sections 13 or 15(d)

Filing Date: **2011-11-07** | Period of Report: **2011-09-30**
SEC Accession No. 0001165527-11-001029

(HTML Version on secdatabase.com)

FILER

Renewable Energy Acquisition Corp.

CIK:**1418302**| IRS No.: **743219044** | State of Incorp.:**NV** | Fiscal Year End: **1231**
Type: **10-Q** | Act: **34** | File No.: **000-53900** | Film No.: **111182446**
SIC: **6770** Blank checks

Mailing Address
7078 EAST FISH LAKE RD.
SUITE 800
MINNEAPOLIS MN 55311

Business Address
7078 EAST FISH LAKE RD.
SUITE 800
MINNEAPOLIS MN 55311
952-541-1155

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

Form 10-Q

(Mark one)

☒ Quarterly Report under Section 13 or 15(d) of the Securities Exchange Act of 1934

For the quarterly period ended September 30, 2011

☐ Transition Report under Section 13 or 15(d) of the Securities Exchange Act of 1934

For the transition period from ______________ to _____________

Commission File Number: 0-53900

Renewable Energy Acquisition Corp.

(Exact name of registrant as specified in its charter)

Nevada	01-0741042
(State of incorporation)	(IRS Employer ID Number)

10935 57th Avenue North, Plymouth, MN 55442
(Address of principal executive offices)

(952) 541-1155
(Issuer's telephone number)

Check whether the issuer (1) filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the past 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. YES ☒ NO ☐

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). YES ☒ NO ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer", "accelerated filer" and "smaller reporting company" 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 Exchange Act): YES ☒ NO ☐

State the number of shares outstanding of each of the issuer's classes of common equity as of the latest practicable date: November 3, 2011: 1,100,000

Transitional Small Business Disclosure Format (check one): YES ☐ NO ☒

Renewable Energy Acquisition Corp.

Form 10-Q for the Quarter ended September 30, 2011

Table of Contents

Part I - Financial Information

Item 1 - Financial Statements

Renewable Energy Acquisition Corp.
(a development stage company)
Balance Sheets
September 30, 2011 and December 31, 2010

	(Unaudited) September 30, 2011	(Audited) December 31, 2010
ASSETS		
Current Assets		
Cash on hand and in bank	$ 497	$ 49
Prepaid expenses	3,000	—
Total Assets	$ 3,497	$ 49
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)		
Current Liabilities		
Notes payable to stockholders	$ 6,000	$ 3,000
Accounts payable		
Trade	12,633	1,147
Officer	175	175
Total Liabilities	18,808	4,322
Commitments and Contingencies		
Stockholders' Equity (Deficit)		
Preferred stock - $0.001 par value		
5,000,000 shares authorized.		
None issued and outstanding.	—	—
Common stock - $0.001 par value.		
50,000,000 shares authorized.		
1,100,000 shares issued and outstanding	1,100	1,100
Additional paid-in capital	39,463	39,331
Deficit accumulated during the development stage	(55,874)	(44,704)
Total Stockholders' Equity (Deficit)	(15,311)	(4,273)
Total Liabilities and Stockholders' Equity (Deficit)	$ 497	$ 49

The financial information presented herein has been prepared by management

without audit by independent certified public accountants.
The accompanying notes are an integral part of these financial statements.

Renewable Energy Acquisition Corp.
(a development stage company)
Statements of Operations and Comprehensive Loss
Nine and Three months ended September 30, 2011 and 2010 and
Period from June 21, 2007 (date of incorporation) through September 30, 2011

(Unaudited)

	Nine months ended September 30, 2011	Nine months ended September 30, 2010	Three months ended September 30, 2011	Three months ended September 30, 2010	Period from June 21, 2007 (date of incorporation) September 30, 2011
Revenues	$ —	$ —	$ —	$ —	$ —
Operating expenses					
Organization costs	—	—	—	—	11,428
Professional fees	9,407	6,875	1,350	1,403	36,477
Other expenses	1,631	1,040	1,144	120	4,405
Total operating expenses	11,038	7,915	2,494	1,523	52,310
Loss from operations	(11,038)	(7,915)	(2,494)	(1,523)	(52,310)
Other income (expense)					
Interest expense on notes payable to stockholders	(132)	(2)	(71)	—	(3,564)
Loss before provision for income taxes	(11,170)	(7,917)	(2,565)	(1,523)	(55,874)
Provision for income taxes	—	—	—	—	—
Net loss	(11,170)	(7,917)	(2,565)	(1,523)	(55,874)
Other comprehensive income	—	—	—	—	—
Comprehensive loss	$ (11,170)	$ (7,917)	$ (2,565)	$ (1,523)	$ (55,874)
Loss per weighted-average share of common stock outstanding, computed on net loss – basic and fully diluted	$ (0.01)	$ (0.01)	$ (0.00)	$ (0.00)	$ (0.05)
Weighted-average number of shares of common stock outstanding – basic and fully diluted	1,100,000	1,100,000	1,100,000	1,100,000	780,998

The financial information presented herein has been prepared by management

without audit by independent certified public accountants.
The accompanying notes are an integral part of these financial statements.

Renewable Energy Acquisition Corp.
(a development stage company)
Statements of Cash Flows
Nine months ended September 30, 2011 and 2010 and
Period from June 21, 2007 (date of incorporation) through September 30, 2011

(Unaudited)

	Nine months ended September 30, 2011	Nine months ended September 30, 2010	Period from June 21, 2007 (date of incorporation) through September 30, 2011
Cash Flows from Operating Activities			
Net loss for the period	$ (11,170)	$ (7,917)	$ (55,874)
Adjustments to reconcile net loss to net cash provided by operating activities			
Interest expense contributed as capital by stockholders	132	2	3,563
(Increase) Decrease in			
Prepaid expenses	(3,000)	28	(3,000)
Increase (Decrease) in			
Accounts payable - trade	11,486	331	12,633
Accounts payable - officer	—	—	175
Net cash used in operating activitieszz	(2,552)	(7,556)	(42,503)
Cash Flows from Investing Activities	—	—	—
Cash Flows from Financing Activities			
Cash received on sale of common stock	—	—	31,000
Cash received from notes payable to stockholders	3,000	2,000	31,000
Principal repayments of notes payable to stockholders	—	—	(19,000)
Net cash provided by financing activities	3,000	2,000	43,000
Increase (Decrease) in Cash	448	(5,556)	497
Cash at beginning of period	49	5,556	—
Cash at end of period	$ 497	$ —	$ 21
Supplemental Disclosure of Interest and Income Taxes Paid			
Interest paid during the period	$ —	$ —	$ —
Income taxes paid during the period	$ —	$ —	$ —
Supplemental Disclosure of Non-Cash Investing and Financing Activities			
Notes payable to stockholders converted into common stock	$ —	$ —	$ 6,000

The financial information presented herein has been prepared by management
without audit by independent certified public accountants.
The accompanying notes are an integral part of these financial statements.

Renewable Energy Acquisition Corp.
(a development stage company)
Notes to Financial Statements
September 30, 2011 and December 31, 2010

Note A - Background and Description of Business

Renewable Energy Acquisition Corp. (Company) was incorporated on June 21, 2007 under the laws of the State of Nevada.

The Company was formed to effect a merger, capital stock exchange, asset acquisition or other similar business combination with an operating business in either the renewable energy or the environmental industry and their related infrastructures. To date, our efforts have been limited to organizational activities and seeking potential acquisition targets. As the Company has had no substantial operations or substantial assets since inception, the Company is considered in the development stage.

Note B - Preparation of Financial Statements

The Company follows the accrual basis of accounting in accordance with generally accepted accounting principles and has elected a year-end of December 31.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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.

Management further acknowledges that it is solely responsible for adopting sound accounting practices, establishing and maintaining a system of internal accounting control and preventing and detecting fraud. The Company's system of internal accounting control is designed to assure, among other items, that 1) recorded transactions are valid; 2) valid transactions are recorded; and 3) transactions are recorded in the proper period in a timely manner to produce financial statements which present fairly the financial condition, results of operations and cash flows of the Company for the respective periods being presented

During interim periods, the Company follows the accounting policies set forth in its annual audited financial statements filed with the U. S. Securities and Exchange Commission on its Annual Report on Form 10-K containing the Company's financial statements for the year ended December 31, 2010. The information presented within these interim financial statements may not include all disclosures required by generally accepted accounting principles and the users of financial information provided for interim periods should refer to the annual financial information and footnotes when reviewing the interim financial results presented herein.

In the opinion of management, the accompanying interim financial statements, prepared in accordance with the U. S. Securities and Exchange Commission's instructions for Form 10-Q, are unaudited and contain all material adjustments, consisting only of normal recurring adjustments necessary to present fairly the financial condition, results of operations and cash flows of the Company for the respective interim periods presented. The current period results of operations are not necessarily indicative of results which ultimately will be reported for the full fiscal year ending December 31, 2011.

Note C - Going Concern Uncertainty

The Company was formed to effect a merger, capital stock exchange, asset acquisition or other similar business combination with an operating business in either the renewable energy or the environmental industry and their related infrastructures. To date, the Company's efforts have been limited to organizational activities and seeking potential acquisition targets. As the Company has had no substantial operations or substantial assets since inception, the Company is considered in the development stage. There is no assurance that the Company will be able to successfully consummate an acquisition or merger with a private operating company or, if successful, that any acquisition or merger will result in the appreciation of our stockholders' investment in the then outstanding common stock.

The Company has no operating history, limited cash on hand, no assets and a business plan with inherent risk. Because of these factors, the Company's auditors have issued an audit opinion on the Company's annual financial statements which includes a statement describing our going concern status. This means, in the auditor's opinion, substantial doubt about our ability to continue as a going concern exists at the date of their opinion on our annual financial statements.

Note C - Going Concern Uncertainty - Continued

The Company's current management anticipated that the initial capitalization would be sufficient to maintain the corporate status of the Company for the immediate future. However, because of the Company's lack of operating assets, the Company's continuance has become fully dependent upon either future sales of securities and/or advances or loans from significant stockholders or corporate officers to provide sufficient working capital to preserve the integrity of the corporate entity during the development phase. The Company's existing controlling stockholders intend to maintain the corporate status of the Company and provide all necessary working capital support on the Company's behalf; however, no formal commitments or arrangements to advance or loan funds to the Company or repay any such advances or loans exist. There is no legal obligation for either management or existing controlling stockholders to provide additional future funding. Further, the Company is at the mercy of current and future economic trends and business operations for the Company's existing controlling stockholders to have the resources available to support the Company.

The Company's continued existence is dependent upon its ability to implement its business plan, generate sufficient cash flows from operations to support its daily operations, and provide sufficient resources to retire existing liabilities and obligations on a timely basis. The Company faces considerable risk in its business plan and a potential shortfall of funding due to our uncertain ability to raise adequate capital in the equity securities market.

The Company anticipates offering future sales of equity securities. However, there is no assurance that the Company will be able to obtain additional funding through the sales of additional equity securities or, that such funding, if available, will be obtained on terms favorable to or affordable by the Company.

The Company's Articles of Incorporation authorizes the issuance of up to 5,000,000 million shares of preferred stock and 50,000,000 shares of common stock. The Company's ability to issue preferred stock may limit the Company's ability to obtain debt or equity financing as well as impede the implementation of the Company's business plan. The Company's ability to issue these authorized but unissued securities may also negatively impact our ability to raise additional capital through the sale of our debt or equity securities.

In such a restricted cash flow scenario, the Company would be unable to complete its business plan steps, and would, instead, delay all cash intensive activities. Without necessary cash flow, the Company may become dormant during the next twelve months, or until such time as necessary funds could be raised in the equity securities market.

While the Company is of the opinion that good faith estimates of the Company's ability to secure additional capital in the future to reach its goals have been made, there is no guarantee that the Company will receive sufficient funding to sustain operations or implement any future business plan steps.

Note D - Summary of Significant Accounting Policies

1. Cash and cash equivalents

   The Company considers all cash on hand and in banks, certificates of deposit and other highly-liquid investments with maturities of three months or less, when purchased, to be cash and cash equivalents.

2. Organization costs

   The Company has adopted the provisions required by the Start-Up Activities topic of the FASB Accounting Standards Codification whereby all costs incurred with the incorporation and organization of the Company were charged to operations as incurred.

3. Income taxes

   The Company files income tax returns in the United States of America and various states, as appropriate and applicable. The Company may become subject to U.S. federal, state and local, as applicable, income tax examinations by regulatory taxing authorities for any period since its inception. However, the Company does not anticipate any examinations of returns filed for periods ending after December 31, 2007.

The Company uses the asset and liability method of accounting for income taxes. At September 30, 2011 and December 31, 2010, respectively, the deferred tax asset and deferred tax liability accounts, as recorded when material to the financial statements, are entirely the result of temporary differences. Temporary differences generally represent differences in the recognition of assets and liabilities for tax and financial reporting purposes, primarily the potential impact of any net operating loss carryforwards (s) and their potential utilization.

Note D - Summary of Significant Accounting Policies - Continued

3. Income taxes - continued

   The Company has adopted the provisions required by the Income Taxes topic of the FASB Accounting Standards Codification. The Codification Topic requires the recognition of potential liabilities as a result of management's acceptance of potentially uncertain positions for income tax treatment on a "more-likely-than-not" probability of an assessment upon examination by a respective taxing authority. As a result of the implementation of Codification's Income Tax Topic, the Company did not incur any liability for unrecognized tax benefits.

4. Income (Loss) per share

   Basic earnings (loss) per share is computed by dividing the net income (loss) available to common stockholders by the weighted-average number of common shares outstanding during the respective period presented in our accompanying financial statements.

   Fully diluted earnings (loss) per share is computed similar to basic income (loss) per share except that the denominator is increased to include the number of common stock equivalents (primarily outstanding options and warrants).

   Common stock equivalents represent the dilutive effect of the assumed exercise of the outstanding stock options and warrants, using the treasury stock method, at either the beginning of the respective period presented or the date of issuance, whichever is later, and only if the common stock equivalents are considered dilutive based upon the Company's net income (loss) position at the calculation date.

   As of September 30, 2011 and 2010, respectively, the Company does not have any outstanding items which could be deemed to be dilutive.

5. New and Pending Accounting Pronouncements

   The Company is of the opinion that any and all pending accounting pronouncements, either in the adoption phase or not yet required to be adopted, will not have a significant impact on the Company's financial position or results of operations.

Note E - Fair Value of Financial Instruments

The carrying amount of cash, accounts receivable, accounts payable and notes payable, as applicable, approximates fair value due to the short term nature of these items and/or the current interest rates payable in relation to current market conditions.

Interest rate risk is the risk that the Company's earnings are subject to fluctuations in interest rates on either investments or on debt and is fully dependent upon the volatility of these rates. The Company does not use derivative instruments to moderate its exposure to interest rate risk, if any.

Financial risk is the risk that the Company's earnings are subject to fluctuations in interest rates or foreign exchange rates and are fully dependent upon the volatility of these rates. The Company does not use derivative instruments to moderate its exposure to financial risk, if any.

Note F - Notes Payable to Stockholders

In conjunction with the initial capitalization of the Company, the subscribing stockholders agreed that additional working capital would be needed to support the initial phases of the Company's implementation of its business plan. Accordingly, two controlling stockholders agreed to lend the Company an aggregate $25,000 with an initial maturity of the sooner of August 31, 2008 or 10 days after the closing of an anticipated initial public offering.

The notes are non-interest bearing and, as such, the Company has recognized an aggregate of approximately $3,563 as additional paid-in capital for economic event (calculated at an imputed interest rate of 6.0% per annum) related to the non-interest bearing feature on the aforementioned notes payable to stockholders.

Note F - Notes Payable to Stockholders - Continued

On September 29, 2009, the Company paid the controlling stockholders an aggregate of $19,000 as principal repayment and the controlling stockholders converted their remaining $6,000 in debt into 250,000 shares of restricted, unregistered common stock.

As of September 30, 2011 and December 31, 2010, the outstanding balances on these two separate notes is an aggregate $-0- and $-0-, respectively.

During 2011 and 2010, various stockholders have loaned the Company an aggregate $6,000 and $3,000, respectively, to support the Company's working capital needs. These notes are due upon demand and are non-interest bearing. The Company has recognized an aggregate of approximately $131 for the nine months ended September 30, 2011 and $45 for the year ended December 31, 2010 as additional paid-in capital for the economic event (calculated at an imputed interest rate of 6.0% per annum) related to the non-interest bearing feature on these notes payable to stockholders.

Note G - Income Taxes

The components of income tax (benefit) expense for the each of the nine month periods ended September 30, 2011 and 2010 and for the period from June 21, 2007 (date of incorporation) through September 30, 2011, respectively, are as follows:

	Nine months ended September 30, 2011	Nine months ended September 30, 2010	Period from June 21, 2007 (date of incorporation) through September 30, 2011
Federal:			
Current	$ —	$ —	$ —
Deferred	—	—	—
	—	—	—
State:			
Current	—	—	—
Deferred	—	—	—
	—	—	—
Total	$ —	$ —	$ —

As of September 30, 2011, the Company had an aggregate net operating loss carryforward(s) to offset future taxable income of approximately $53,000. The amount and availability of any net operating loss carryforward(s) will be subject to the limitations set forth in the Internal Revenue Code. Such factors as the number of shares ultimately issued within a three year look-back period; whether there is a deemed more than 50 percent change in control; the applicable long-term tax exempt bond rate; continuity of historical business; and subsequent income of the Company all enter into the annual computation of allowable annual utilization of any net operating loss carryforward(s).

The Company's income tax (benefit) expense for the nine month periods ended September 30, 2011 and 2010 and for the period from June 21, 2007 (date of incorporation) through September 30, 2011, respectively, are as follows:

Period from

	Nine months ended September 30, 2011	Nine months ended September 30, 2010	June 21, 2007 (date of incorporation) through September 30, 2011
Statutory rate applied to income before income taxes	$ (3,800)	$ (2,700)	$ (19,000)
Increase (decrease) in income taxes resulting from:			
State income taxes	—	—	—
Other, including reserve for deferred tax asset and application of net operating loss carryforward(s)	3,800	2,700	19,000
Income tax expense	$ —	$ —	$ —

Note G - Income Taxes - Continued

The Company's only temporary difference due to statutory requirements in the recognition of assets and liabilities for tax and financial reporting purposes, as of September 30, 2011 and December 31, 2010, respectively, relate solely to the Company's net operating loss carryforward(s). This difference gives rise to the financial statement carrying amounts and tax bases of assets and liabilities causing either deferred tax assets or liabilities, as necessary, as of September 30, 2011 and December 31, 2010, respectively:

	September 30, 2011	December 31, 2010
Deferred tax assets		
Net operating loss carryforwards	$ 19,000	$ 15,200
Less valuation allowance	(19,000)	(15,200)
Net Deferred Tax Asset	$ —	$ —

During the nine months ended September 30, 2011 and the year ended December 31, 2011, respectively, the valuation allowance for the deferred tax asset increased by approximately $3,800 and $3,300.

Note H - Capital Stock Transactions

At its June 21, 2007 initial capitalization, the Company sold an aggregate 500,000 shares of restricted, unregistered common stock to its initial stockholders for gross proceeds of approximately $25,000 cash. The Company relied upon Section 4(2) of the Securities Act of 1933, as amended, for an exemption from registration of these shares and no underwriter was used in this transaction.

On September 29, 2009, the Company sold an aggregate 600,000 shares of restricted, unregistered common stock to 4 separate individuals, including 3 current stockholders or relatives of current stockholders for $0.02 per share, or $3,000 per purchaser. Two of the transactions were for cash and two of the transactions involved the exchange of notes payable to founding stockholders, as discussed earlier. The Company relied upon Section 4(2) of the Securities Act of 1933, as amended, for an exemption from registration of these shares and no underwriter was used in this transaction.

Note I - Subsequent Events

Management has evaluated all activity of the Company through November 3, 2011 (the issue date of the financial statements) and concluded that no subsequent events have occurred that would require recognition in the consolidated financial statements or disclosure in the notes to financial statements.

(Remainder of this page left blank intentionally)

Item 2 - Management’s Discussion and Analysis of Financial Condition and Results of Operations

(1) Caution Regarding Forward-Looking Information

Certain statements contained in this quarterly filing, including, without limitation, statements containing the words "believes", "anticipates", "expects" and words of similar import, constitute forward-looking statements. Such forward-looking statements involve known and unknown risks, uncertainties and other factors that may cause the actual results, performance or achievements of the Company, or industry results, to be materially different from any future results, performance or achievements expressed or implied by such forward-looking statements.

Such factors include, among others, the following: international, national and local general economic and market conditions: demographic changes; the ability of the Company to sustain, manage or forecast its growth; the ability of the Company to successfully make and integrate acquisitions; raw material costs and availability; new product development and introduction; existing government regulations and changes in, or the failure to comply with, government regulations; adverse publicity; competition; the loss of significant customers or suppliers; fluctuations and difficulty in forecasting operating results; changes in business strategy or development plans; business disruptions; the ability to attract and retain qualified personnel; the ability to protect technology; and other factors referenced in this and previous filings.

Given these uncertainties, readers of this Form 10-Q and investors are cautioned not to place undue reliance on such forward-looking statements. The Company disclaims any obligation to update any such factors or to publicly announce the result of any revisions to any of the forward-looking statements contained herein to reflect future events or developments.

(2) General

Renewable Energy Acquisition Corp. ("we", "us", "our", "Company" or "Registrant") was incorporated in the state of Nevada on June 21, 2007. We were formed as a vehicle to pursue a merger, capital stock exchange, asset acquisition, or other similar business combination with an operating business in either the renewable energy or the environmental industries and their related infrastructures.

Our focus is to acquire a business in either the renewable energy or the environmental industries. Although we are actively seeking acquisition candidates, we have not engaged or retained any agent or other representative to identify or locate any suitable acquisition candidate for us. Not withstanding our focus on renewable energy and environmental industries, we are not restricted from pursuing an acquisition or business combination with a business in any industry.

(3) Results of Operations

The Company had no revenue for either of the nine or three month periods ended September 30, 2011 or 2010 or the period from June 21, 2007 (date of incorporation) through September 30, 2011, respectively.

General and administrative expenses of approximately $11,000 and $7,900 for each of the respective nine month periods ended September 30, 2011 and 2010 were related to the maintenance of the corporate entity and maintaining compliance with the Securities Exchange Act of 1934, as amended. From our inception until the 4th quarter of Calendar 2009, we had virtually no activity.

The Company may or may not experience increases in expenses in future periods as the Company explores various options for the implementation of its business plan. However, at this time, the Company has not identified any business combination targets and has not opened discussions with any such target. Further, it is anticipated that future expenditure levels may increase as the Company intends to fully comply with its periodic reporting requirements.

Earnings per share for the respective nine month periods ended September 30, 2011 and 2010 and for the period from June 21, 2007 (date of inception) through September 30, 2011 were $(0.01), $(0.01) and $(0.05), respectively, based on the weighted-average shares issued and outstanding at the end of each respective period.

(4) Plan of Business

We were organized as a vehicle to investigate and, if such investigation warrants, acquire a target company or business seeking the advantages of being a publicly held corporation. In order for a company to be listed on a U.S. stock exchange or a quotation system, such company must be subject to the periodic reporting requirements of the Securities Exchange Act of 1934, as amended, (Exchange Act). On May 3, 2010, 60 days following our filing of a General Form for Registration of Securities pursuant to Section 12(g) of the

Securities Exchange Act of 1934 on Form 10, we became subject to the periodic reporting requirements of the Exchange Act. After the consummation of a business combination with an operating company, the surviving company arising from the transaction between us and a private operating company will continue to be subject to the reporting requirements of the Exchange Act. Although an operating company may choose to effect a business combination with a company that is trading on the OTC Bulletin Board in order to become public, purchasing an OTC Bulletin Board trading company may be substantially more expensive than purchasing a Form 10 "blank check" company and such companies trading on the OTC Bulletin Board may also have liabilities or shareholder issues. Within three days after the consummation of the business combination transaction between a target operating company and us, the surviving company will be required to file an extensive Form 8-K with the SEC in connection with the transaction, including Form 10 type disclosures and other information on the private operating company. However, the aggregate expenses of purchasing a Form 10 "blank check" company and filing the Form 8-K is anticipated to be substantially lower than purchasing an OTC Bulletin Board company and have less risk to the shareholders of such company. Therefore, we believe that we would be attractive to a private operating company seeking to become public.

We were formed as a vehicle to pursue a merger, capital stock exchange, asset acquisition or other similar business combination with an operating business in either the renewable energy or the environmental industries and their related infrastructures. The renewable energy industry and its related infrastructure generally includes the production, generation, transmission and distribution of electricity, heat, fuel and other consumable forms of energy through the utilization of renewable fuel sources such as, but not limited to, geothermal, biofuels, synfuels, wind, ocean waves, "clean coal," and waste stream pyrolysis; and the infrastructure needed to maintain and operate the facilities, services and installations used in the foregoing areas.

Although we may consider a target business in any segment of any industry, we currently intend to concentrate our search for an acquisition candidate on companies in the following segments:

- Wind electric generation, distribution and transmission;
- Solar power;
- Co-generation;
- Bio-mass;
- Synthetic gas production, distribution and transmission;
- Energy efficiency and energy conservation related products and services;
- Alternative transportation technologies;
- Steam generation and distribution;
- Alternative transportation technologies;
- Energy storage technologies;
- Other alternative and renewable energy technologies; and
- The development, installation, financing, or manufacturing of any of the above.

We have a nominal amount of capital and will depend on our directors to provide us with the necessary funds to implement our business plan. We intend to seek opportunities demonstrating the potential of long-term growth as opposed to short-term earnings.

The analysis of new business opportunities will be undertaken by or under the supervision of our officers and directors. Our officers and directors will devote approximately 10 hours per week to searching for a target company until an acquisition candidate is identified and the transaction closed. However, we believe that business opportunities may also come to our attention from various sources, including, professional advisors such as attorneys, and accountants, securities broker-dealers, venture capitalists, members of the financial community and others who may present unsolicited proposals. We have no plan, understanding, agreements, or commitments with any individual for such person to act as a finder of opportunities for us. We can give no assurances that we will be successful in finding or acquiring a desirable business opportunity, given the limited funds that are expected to be available to us for implementation of our business plan. Furthermore, we can give no assurances that any acquisition, if it occurs, will be on terms that are favorable to us or our current stockholders.

During the next 12 months, we anticipate incurring costs related to filing of periodic reports under the Exchange Act, seeking a prospective business acquisition and, if an attractive prospect is located, pursue completion of an acquisition.

(5) Liquidity and Capital Resources

At September 30, 2011 and December 31, 2010, the Company had working capital of approximately $(12,800) and $2,700, respectively.

It is the belief of management and significant stockholders that, should the need arise, they will provide sufficient working capital necessary to support and preserve the integrity of the corporate entity. However, there is no legal obligation for either management or significant stockholders to provide additional future funding. Further, the Company is at the mercy of future economic trends and business operations for the Company's majority stockholder to have the resources available to support the Company. Should management and significant stockholders fail to provide additional financing, the Company has not identified any alternative sources. Consequently, there is substantial doubt about the Company's ability to continue as a going concern.

The Company's need for working capital may change dramatically as a result of any business acquisition or combination transaction. There can be no assurance that the Company will identify any such business, product, technology or company suitable for acquisition in the future. Further, there can be no assurance that the Company would be successful in consummating any acquisition on favorable terms or that it will be able to profitably manage the business, product, technology or company it acquires.

The Company has no current plans, proposals, arrangements or understandings with respect to the sale or issuance of additional securities prior to the location of a merger or acquisition candidate. Accordingly, there can be no assurance that sufficient funds will be available to the Company to allow it to cover the expenses related to such activities.

Regardless of whether the Company's cash assets prove to be inadequate to meet the Company's operational needs, the Company might seek to compensate providers of services by issuances of stock in lieu of cash.

(6) Critical Accounting Policies

Our financial statements and related public financial information are based on the application of accounting principles generally accepted in the United States ("GAAP"). GAAP requires the use of estimates; assumptions, judgments and subjective interpretations of accounting principles that have an impact on the assets, liabilities, revenue and expense amounts reported. These estimates can also affect supplemental information contained in our external disclosures including information regarding contingencies, risk and financial condition. We believe our use of estimates and underlying accounting assumptions adhere to GAAP and are consistently and conservatively applied. We base our estimates on historical experience and on various other assumptions that we believe to be reasonable under the circumstances. Actual results may differ materially from these estimates under different assumptions or conditions. We continue to monitor significant estimates made during the preparation of our financial statements.

Our significant accounting policies are summarized in Note D of our financial statements. While all these significant accounting policies impact our financial condition and results of operations, we view certain of these policies as critical. Policies determined to be critical are those policies that have the most significant impact on our financial statements and require management to use a greater degree of judgment and estimates. Actual results may differ from those estimates. Our management believes that given current facts and circumstances, it is unlikely that applying any other reasonable judgments or estimate methodologies would cause effect on our consolidated results of operations, financial position or liquidity for the periods presented in this report.

Item 3 - Quantitative and Qualitative Disclosures About Market Risk

Not required of a smaller reporting company.

Item 4 - Controls and Procedures

(a) Evaluation of Disclosure Controls and Procedures

Under the supervision and with the participation of our management, including our principal executive and financial officer, we conducted an evaluation of our disclosure controls and procedures, as such term is defined under Rule 13a-15(e) promulgated under the Securities Exchange Act of 1934, as amended, as of September 30, 2011. Based on this evaluation, our principal executive and financial officer concluded that our disclosure controls and procedures are effective in alerting them on a timely basis to material information relating to our Company required to be included in our reports filed or submitted under the Exchange Act.

(b) Changes in Internal Controls

There were no significant changes (including corrective actions with regard to significant deficiencies or material weaknesses) in our internal controls over financial reporting that occurred during the quarter ended September 30, 2011 that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting.

Part II - Other Information

Item 1 - Legal Proceedings

None

Item 2 - Unregistered Sales of Equity Securities and Use of Proceeds

None

Item 3 - Defaults Upon Senior Securities

None

Item 4 - (Removed and Reserved)

Item 5 - Other Information

None

Item 6 - Exhibits

31.1 Certification pursuant to Section 302 of Sarbanes-Oxley Act of 2002

32.1 Certification pursuant to Section 906 of Sarbanes-Oxley Act of 2002

101 Interactive data files pursuant to Rule 405 of Regulation S-T.

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.

Renewable Energy Acquisition Corp.

Dated: November 3, 2011

/s/ Craig S. Laughlin

Craig S. Laughlin
President, Chief Executive Officer, Chief Financial Officer and Director

Exhibit No. 31.1
Renewable Energy Acquisition Corp.
File No. 0-53900
Form 10-Q
Quarter ended September 30, 2011

Certification

I, Craig S. Laughlin, certify that:

1. I have reviewed this quarterly report on Form 10-Q for the quarter ended September 30, 2011 of Renewable Energy Acquisition Corp.;

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

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

(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.

Dated: November 3, 2011

By: /s/ Craig S. Laughlin
Craig S. Laughlin

Chief Executive
Officer,
and Chief
Financial Officer

Exhibit No. 32.1
Renewable Energy Acquisition Corp.
File No. 0-53900
Form 10-Q
Quarter ended September 30, 2011

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 Quarterly Report of Renewable Energy Acquisition Corp. (the "Company") on Form 10-Q for the period ending September 30, 2011 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Craig S. Laughlin, Chief Executive and Chief Financial Officer of the Company, certify pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

(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.

Dated: November 3, 2011

By: /s/ Craig S. Laughlin
Craig S. Laughlin
Chief Executive Officer,
and Chief Financial Officer

A signed original of this written statement required by Section 906 has been provided to Renewable Energy Acquisition Corp. and will be retained by Renewable Energy Acquisition Corp. and furnished to the Securities and Exchange Commission or its staff upon request.

Balance Sheet Parentheticals (USD $)	Sep. 30, 2011	Dec. 31, 2010
Parentheticals		
Preferred Stock, par value	$ 0.001	$ 0.001
Preferred Stock, shares authorized	5,000,000	5,000,000
Common Stock, par value	$ 0.001	$ 0.001
Common Stock, shares authorized	50,000,000	50,000,000
Common Stock, shares issued	1,100,000	1,100,000
Common Stock, shares outstanding	1,100,000	1,100,000

Statements of Operations and Comprehensive Loss (Unaudited) (USD $)	3 Months Ended		9 Months Ended		52 Months Ended
	Sep. 30, 2011	Sep. 30, 2010	Sep. 30, 2011	Sep. 30, 2010	Sep. 30, 2011
Revenues Abstract					
Revenues	$ 0	$ 0	$ 0	$ 0	$ 0
Operating expenses					
Organization costs	0	0	0	0	11,428
Professional fees	1,350	1,403	9,407	6,875	36,477
Other expenses	1,144	120	1,631	1,040	4,405
Total operating expenses	2,494	1,523	11,038	7,915	52,310
Loss from operations	(2,494)	(1,523)	(11,038)	(7,915)	(52,310)
Other income expense					
Interest expense on notes payable to stockholders	(71)	0	(132)	(2)	(3,564)
Loss before provision for income taxes	(2,565)	(1,523)	(11,170)	(7,917)	(55,874)
Provision for income taxes	0	0	0	0	0
Net loss	(2,565)	(1,523)	(11,170)	(7,917)	(55,874)
Other comprehensive income	0	0	0	0	0
Comprehensive loss	$ (2,565)	$ (1,523)	$ (11,170)	$ (7,917)	$ (55,874)
Loss per weighted average share of common stock outstanding, computed on net loss basic and fully diluted	$ 0.00	$ 0.00	$ (0.01)	$ (0.01)	$ (0.05)
Weighted average number of shares of common stock outstanding basic and fully diluted	1,100,000	1,100,000	1,100,000	1,100,000	780,998

Document and Entity Information	9 Months Ended Sep. 30, 2011	Nov. 03, 2011
Document and Entity Information		
Entity Registrant Name	Renewable Energy Acquisition Corp.	
Document Type	10-Q	
Document Period End Date	Sep. 30, 2011	
Amendment Flag	false	
Entity Central Index Key	0001418302	
Current Fiscal Year End Date	--12-31	
Entity Common Stock, Shares Outstanding		1,100,000
Entity Filer Category	Smaller Reporting Company	
Entity Current Reporting Status	Yes	
Entity Voluntary Filers	Yes	
Entity Well-known Seasoned Issuer	No	
Document Fiscal Year Focus	2011	
Document Fiscal Period Focus	Q3	

Income Taxes	9 Months Ended Sep. 30, 2011

Income Taxes

Income Taxes

Note G - Income Taxes

The components of income tax (benefit) expense for the each of the nine month periods ended September 30, 2011 and 2010 and for the period from June 21, 2007 (date of incorporation) through September 30, 2011, respectively, are as follows:

	Nine months ended September 30, 2011	Nine months ended September 30, 2010	Period from June 21, 2007 (date of incorporation) through September 30, 2011
Federal:			
Current	$ –	$ –	$ –
Deferred	–	–	–
	–	–	–
State:			
Current	–	–	–
Deferred	–	–	–
	–	–	–
Total	$ –	$ –	$ –

As of September 30, 2011, the Company had an aggregate net operating loss carryforward(s) to offset future taxable income of approximately $53,000. The amount and availability of any net operating loss carryforward(s) will be subject to the limitations set forth in the Internal Revenue Code. Such factors as the number of shares ultimately issued within a three year look-back period; whether there is a deemed more than 50 percent change in control; the applicable long-term tax exempt bond rate; continuity of historical business; and subsequent income of the Company all enter into the annual computation of allowable annual utilization of any net operating loss carryforward(s).

The Company's income tax (benefit) expense for the nine month periods ended September 30, 2011 and 2010 and for the period from June 21, 2007 (date of incorporation) through September 30, 2011, respectively, are as follows:

Period from June 21, 2007 (date of

	Nine months ended September 30, 2011	Nine months ended September 30, 2010	incorporation) through September 30, 2011
Statutory rate applied to income before income taxes	$ (3,800)	$ (2,700)	$ (19,000)
Increase (decrease) in income taxes resulting from:			
State income taxes	–	–	–
Other, including reserve for deferred tax asset			
and application of net operating loss carryforward(s)	3,800	2,700	19,000
Income tax expense	$ –	$ –	$ –

The Company' s only temporary difference due to statutory requirements in the recognition of assets and liabilities for tax and financial reporting purposes, as of September 30, 2011 and December 31, 2010, respectively, relate solely to the Company' s net operating loss carryforward(s). This difference gives rise to the financial statement carrying amounts and tax bases of assets and liabilities causing either deferred tax assets or liabilities, as necessary, as of September 30, 2011 and December 31, 2010, respectively:

	September 30, 2011	December 31, 2010
Deferred tax assets		
Net operating loss carryforwards	$ 19,000	$ 15,200
Less valuation allowance	(19,000)	(15,200)
Net Deferred Tax Asset	$ –	$ –

During the nine months ended September 30, 2011 and the year ended December 31, 2011, respectively, the valuation allowance for the deferred tax asset increased by approximately $3,800 and $3,300.

Going Concern Uncertainty	9 Months Ended Sep. 30, 2011

Going Concern Uncertainty

Going Concern Uncertainty

Note C - Going Concern Uncertainty

The Company was formed to effect a merger, capital stock exchange, asset acquisition or other similar business combination with an operating business in either the renewable energy or the environmental industry and their related infrastructures. To date, the Company' s efforts have been limited to organizational activities and seeking potential acquisition targets. As the Company has had no substantial operations or substantial assets since inception, the Company is considered in the development stage. There is no assurance that the Company will be able to successfully consummate an acquisition or merger with a private operating company or, if successful, that any acquisition or merger will result in the appreciation of our stockholders' investment in the then outstanding common stock.

The Company has no operating history, limited cash on hand, no assets and a business plan with inherent risk. Because of these factors, the Company' s auditors have issued an audit opinion on the Company' s annual financial statements which includes a statement describing our going concern status. This means, in the auditor' s opinion, substantial doubt about our ability to continue as a going concern exists at the date of their opinion on our annual financial statements.

The Company' s current management anticipated that the initial capitalization would be sufficient to maintain the corporate status of the Company for the immediate future. However, because of the Company's lack of operating assets, the Company' s continuance has become fully dependent upon either future sales of securities and/or advances or loans from significant stockholders or corporate officers to provide sufficient working capital to preserve the integrity of the corporate entity during the development phase. The Company' s existing controlling stockholders intend to maintain the corporate status of the Company and provide all necessary working capital support on the Company's behalf; however, no formal commitments or arrangements to advance or loan funds to the Company or repay any such advances or loans exist. There is no legal obligation for either management or existing controlling stockholders to provide additional future funding. Further, the Company is at the mercy of current and future economic trends and business operations for the Company' s existing controlling stockholders to have the resources available to support the Company.

The Company's continued existence is dependent upon its ability to implement its business plan, generate sufficient cash flows from operations to support its daily operations, and provide sufficient resources to retire existing liabilities and obligations on a timely basis. The Company faces considerable risk in its business plan and a potential shortfall of funding due to our uncertain ability to raise adequate capital in the equity securities market.

The Company anticipates offering future sales of equity securities. However, there is no assurance that the Company will be able to obtain additional funding through the sales of additional equity securities or, that such funding, if available, will be obtained on terms favorable to or affordable by the Company.

The Company’ s Articles of Incorporation authorizes the issuance of up to 5,000,000 million shares of preferred stock and 50,000,000 shares of common stock. The Company’ s ability to issue preferred stock may limit the Company’ s ability to obtain debt or equity financing as well as impede the implementation of the Company’ s business plan. The Company’ s ability to issue these authorized but unissued securities may also negatively impact our ability to raise additional capital through the sale of our debt or equity securities.

In such a restricted cash flow scenario, the Company would be unable to complete its business plan steps, and would, instead, delay all cash intensive activities. Without necessary cash flow, the Company may become dormant during the next twelve months, or until such time as necessary funds could be raised in the equity securities market.

While the Company is of the opinion that good faith estimates of the Company’ s ability to secure additional capital in the future to reach its goals have been made, there is no guarantee that the Company will receive sufficient funding to sustain operations or implement any future business plan steps.

Subsequent Events	9 Months Ended Sep. 30, 2011
Subsequent Events	
Subsequent Events	**Note I - Subsequent Events** Management has evaluated all activity of the Company through November 3, 2011 (the issue date of the financial statements) and concluded that no subsequent events have occurred that would require recognition in the consolidated financial statements or disclosure in the notes to financial statements.

Capital Stock Transactions	9 Months Ended Sep. 30, 2011
Capital Stock Transactions	
Capital Stock Transactions	**Note H - Capital Stock Transactions** At its June 21, 2007 initial capitalization, the Company sold an aggregate 500,000 shares of restricted, unregistered common stock to its initial stockholders for gross proceeds of approximately $25,000 cash. The Company relied upon Section 4(2) of the Securities Act of 1933, as amended, for an exemption from registration of these shares and no underwriter was used in this transaction. On September 29, 2009, the Company sold an aggregate 600,000 shares of restricted, unregistered common stock to 4 separate individuals, including 3 current stockholders or relatives of current stockholders for $0.02 per share, or $3,000 per purchaser. Two of the transactions were for cash and two of the transactions involved the exchange of notes payable to founding stockholders, as discussed earlier. The Company relied upon Section 4(2) of the Securities Act of 1933, as amended, for an exemption from registration of these shares and no underwriter was used in this transaction.

Background and Description of Business	9 Months Ended Sep. 30, 2011
Background and Description of Business [Abstract]	
Background and Description of Business	**Note A - Background and Description of Business** Renewable Energy Acquisition Corp. (Company) was incorporated on June 21, 2007 under the laws of the State of Nevada. The Company was formed to effect a merger, capital stock exchange, asset acquisition or other similar business combination with an operating business in either the renewable energy or the environmental industry and their related infrastructures. To date, our efforts have been limited to organizational activities and seeking potential acquisition targets. As the Company has had no substantial operations or substantial assets since inception, the Company is considered in the development stage.

Summary of Significant Accounting Policies	9 Months Ended Sep. 30, 2011

Summary of Significant Accounting Policies

Summary of Significant Accounting Policies

Note D - Summary of Significant Accounting Policies

1. Cash and cash equivalents

The Company considers all cash on hand and in banks, certificates of deposit and other highly-liquid investments with maturities of three months or less, when purchased, to be cash and cash equivalents.

2. Organization costs

The Company has adopted the provisions required by the Start-Up Activities topic of the FASB Accounting Standards Codification whereby all costs incurred with the incorporation and organization of the Company were charged to operations as incurred.

3. Income taxes

The Company files income tax returns in the United States of America and various states, as appropriate and applicable. The Company may become subject to U.S. federal, state and local, as applicable, income tax examinations by regulatory taxing authorities for any period since its inception. However, the Company does not anticipate any examinations of returns filed for periods ending after December 31, 2007.

The Company uses the asset and liability method of accounting for income taxes. At September 30, 2011 and December 31, 2010, respectively, the deferred tax asset and deferred tax liability accounts, as recorded when material to the financial statements, are entirely the result of temporary differences. Temporary differences generally represent differences in the recognition of assets and liabilities for tax and financial reporting purposes, primarily the potential impact of any net operating loss carryforwards (s) and their potential utilization.

3. Income taxes - continued

The Company has adopted the provisions required by the Income Taxes topic of the FASB Accounting Standards Codification. The Codification Topic requires the recognition of potential liabilities as a result of management' s acceptance of potentially uncertain positions for income tax treatment on a "more-likely-than-not" probability of an assessment upon examination by a respective taxing authority. As a result of the implementation of Codification' s Income Tax Topic, the Company did not incur any liability for unrecognized tax benefits.

4. Income (Loss) per share

Basic earnings (loss) per share is computed by dividing the net income (loss) available to common stockholders by the weighted-average number of common shares outstanding during the respective period presented in our accompanying financial statements.

Fully diluted earnings (loss) per share is computed similar to basic income (loss) per share except that the denominator is increased to include the number of common stock equivalents (primarily outstanding options and warrants).

Common stock equivalents represent the dilutive effect of the assumed exercise of the outstanding stock options and warrants, using the treasury stock method, at either the beginning of the respective period presented or the date of issuance, whichever is later, and only if the common stock equivalents are considered dilutive based upon the Company' s net income (loss) position at the calculation date.

As of September 30, 2011 and 2010, respectively, the Company does not have any outstanding items which could be deemed to be dilutive.

5. New and Pending Accounting Pronouncements

The Company is of the opinion that any and all pending accounting pronouncements, either in the adoption phase or not yet required to be adopted, will not have a significant impact on the Company's financial position or results of operations.

Fair Value of Financial Instruments	9 Months Ended Sep. 30, 2011
Fair Value of Financial Instruments	
Fair Value of Financial Instruments	**Note E - Fair Value of Financial Instruments** The carrying amount of cash, accounts receivable, accounts payable and notes payable, as applicable, approximates fair value due to the short term nature of these items and/or the current interest rates payable in relation to current market conditions. Interest rate risk is the risk that the Company' s earnings are subject to fluctuations in interest rates on either investments or on debt and is fully dependent upon the volatility of these rates. The Company does not use derivative instruments to moderate its exposure to interest rate risk, if any. Financial risk is the risk that the Company' s earnings are subject to fluctuations in interest rates or foreign exchange rates and are fully dependent upon the volatility of these rates. The Company does not use derivative instruments to moderate its exposure to financial risk, if any.

Notes Payable to Stockholders	9 Months Ended Sep. 30, 2011
Notes Payable to Stockholders	
Notes Payable to Stockholders	**Note F - Notes Payable to Stockholders** In conjunction with the initial capitalization of the Company, the subscribing stockholders agreed that additional working capital would be needed to support the initial phases of the Company' s implementation of its business plan. Accordingly, two controlling stockholders agreed to lend the Company an aggregate $25,000 with an initial maturity of the sooner of August 31, 2008 or 10 days after the closing of an anticipated initial public offering. The notes are non-interest bearing and, as such, the Company has recognized an aggregate of approximately $3,563 as additional paid-in capital for economic event (calculated at an imputed interest rate of 6.0% per annum) related to the non-interest bearing feature on the aforementioned notes payable to stockholders. On September 29, 2009, the Company paid the controlling stockholders an aggregate of $19,000 as principal repayment and the controlling stockholders converted their remaining $6,000 in debt into 250,000 shares of restricted, unregistered common stock. As of September 30, 2011 and December 31, 2010, the outstanding balances on these two separate notes is an aggregate $-0- and $-0-, respectively.

Statements of Cash Flows (Unaudited) (USD $)	9 Months Ended		52 Months Ended
	Sep. 30, 2011	Sep. 30, 2010	Sep. 30, 2011
Cash Flows from Operating Activities			
Net loss for the period	$ (11,170)	$ (7,917)	$ (55,874)
Adjustments to reconcile net loss to net cash provided by operating activities			
Interest expense contributed as capital by stockholders	132	2	3,563
Increase Decrease in			
Prepaid expenses	(3,000)	28	(3,000)
Accounts payable trade	11,486	331	12,633
Accounts payable officer	0	0	175
Net cash used in operating activities	(2,552)	(7,556)	(42,503)
Cash Flows from Investing Activities	0	0	0
Cash Flows from Financing Activities			
Cash received on sale of common stock	0	0	31,000
Cash received from notes payable to stockholders	3,000	2,000	31,000
Principal repayments of notes payable to stockholders	0	0	(19,000)
Net cash provided by financing activities	3,000	2,000	43,000
Increase Decrease in Cash	448	(5,556)	497
Cash at beginning of period	49	5,556	0
Cash at end of period	497	0	21
Supplemental Disclosure of Interest and Income Taxes Paid			
Interest paid during the period	0	0	0
Income taxes paid during the period	0	0	0
Supplemental Disclosure of Non-Cash Investing and Financing Activities			
Notes payable to stockholders converted into common stock	$ 0	$ 0	$ 6,000

Preparation of Financial Statements	9 Months Ended Sep. 30, 2011
Preparation of Financial Statements [Abstract]	
Preparation of Financial Statements	**Note B - Preparation of Financial Statements** The Company follows the accrual basis of accounting in accordance with generally accepted accounting principles and has elected a year-end of December 31. The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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. Management further acknowledges that it is solely responsible for adopting sound accounting practices, establishing and maintaining a system of internal accounting control and preventing and detecting fraud. The Company' s system of internal accounting control is designed to assure, among other items, that 1) recorded transactions are valid; 2) valid transactions are recorded; and 3) transactions are recorded in the proper period in a timely manner to produce financial statements which present fairly the financial condition, results of operations and cash flows of the Company for the respective periods being presented During interim periods, the Company follows the accounting policies set forth in its annual audited financial statements filed with the U. S. Securities and Exchange Commission on its Annual Report on Form 10-K containing the Company' s financial statements for the year ended December 31, 2010. The information presented within these interim financial statements may not include all disclosures required by generally accepted accounting principles and the users of financial information provided for interim periods should refer to the annual financial information and footnotes when reviewing the interim financial results presented herein. In the opinion of management, the accompanying interim financial statements, prepared in accordance with the U. S. Securities and Exchange Commission' s instructions for Form 10-Q, are unaudited and contain all material adjustments, consisting only of normal recurring adjustments necessary to present fairly the financial condition, results of operations and cash flows of the Company for the respective interim periods presented. The current period results of operations are not necessarily indicative of results which ultimately will be reported for the full fiscal year ending December 31, 2011.

Balance Sheets (USD $)	Sep. 30, 2011	Dec. 31, 2010
Current Assets		
Cash on hand and in bank	$ 497	$ 49
Prepaid expenses	3,000	0
Total Assets	3,497	49
Current Liabilities		
Notes payable to stockholders	6,000	3,000
Trade	12,633	1,147
Officer	175	175
Total Liabilities	18,808	4,322
Commitments and Contingencies		
Stockholders Equity Deficit		
Preferred stock $0.001 par value 5,000,000 shares authorized None issued and outstanding	0	0
Common stock $0.001 par value. 50,000,000 shares authorized. 1,100,000 shares issued and outstanding	1,100	1,100
Additional paid in capital	39,463	39,331
Deficit accumulated during the development stage	(55,874)	(44,704)
Total Stockholders Equity Deficit	(15,311)	(4,273)
Total Liabilities and Stockholders Equity Deficit	$ 497	$ 49