FORM 10-Q

Quarterly report pursuant to sections 13 or 15(d)

Filing Date: **2013-01-09** | Period of Report: **2012-11-30**
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FILER

FIRST LEVEL ENTERTAINMENT GROUP, INC.

CIK:**1503227**| IRS No.: **900599877** | State of Incorp.:**FL** | Fiscal Year End: **0831**
Type: **10-Q** | Act: **34** | File No.: **333-170016** | Film No.: **13520548**
SIC: **3652** Phonograph records & prerecorded audio tapes & disks

Mailing Address
7076 SPYGLASS AVENUE
PARKLAND FL 33076

Business Address
7076 SPYGLASS AVENUE
PARKLAND FL 33076
954-599-3672

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

FORM 10-Q

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

For the quarterly period ended November 30, 2012

OR

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

For the transition period from ___________ to ___________

Commission file number: 333-170016

First Level Entertainment Group, Inc.

(Exact name of registrant as specified in its charter)

Florida	**90-0599877**
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification Number)
7076 Spyglass Avenue, Parkland, Florida	**33076**
(Address of principal executive offices)	(Zip Code)

(954) 599-3672
(Registrant's telephone number, including area code)

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

Check whether the issuer (1) filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 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 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 ☑

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date.

Class	**Outstanding at December 20, 2012**
Common Stock, $0.001	52,500,000 shares

FIRST LEVEL ENTERTAINMENT GROUP, INC.

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CAUTIONARY NOTE REGARDING FORWARD-LOOKING STATEMENTS

Certain statements in this report may constitute “forward-looking” statements as defined in Section 27A of the Securities Act of 1933 (the “Securities Act”), Section 21E of the Securities Exchange Act of 1934 (the “Exchange Act”) or in releases made by the Securities and Exchange Commission (“SEC”), all as may be amended from time to time. Forward-looking statements include, but are not limited to, statements that express our intentions, beliefs, expectations, strategies, predictions or any other statements relating to our future activities or other future events or conditions. These statements are based on current expectations, estimates and projections about our business based, in part, on assumptions made by management. Forward-looking statements can be identified by, among other things, the use of forward-looking language, such as the words “plan,” “believe,” “expect,” “anticipate,” “intend,” “estimate,” “project,” “may,” “will,” “would,” “could,” “should,” “seeks,” or “scheduled to,” or other similar words, or the negative of these terms or other variations of these terms or comparable language, or by discussion of strategy or intentions. These statements are not guarantees of future performance and involve risks, uncertainties and assumptions that are difficult to predict. Therefore, actual outcomes and results may, and are likely to, differ materially from what is expressed or forecasted in the forward-looking statements due to numerous factors, including those described above and those risks discussed in this report, in our Annual Report on Form 10-K for the year ended August 31, 2012, including the risks described under “Risk Factors,” and “Management’s Discussion and Analysis of Financial Condition and Results of Operations” in that report, and in other documents which we file with the SEC. These forward-looking statements involve risks and uncertainties, and relate to future events or our future financial or operating performance and include, but are not limited to, statements concerning:

- the anticipated benefits and risks of our business relationships;
- our ability to attract retail and business customers;
- the anticipated benefits and risks associated with our business strategy;
- our future operating results;
- the anticipated size or trends of the market segments in which we compete and the anticipated competition in those markets;
- potential government regulation;
- our future capital requirements and our ability to satisfy our capital needs;
- the potential for additional issuances of our securities;
- our plans to devote substantial resources to our sales and marketing teams;
- the possibility of future acquisitions of businesses, products or technologies;
- our belief that we can attract customers in a cost-efficient manner;
- our belief that current or future litigation will likely not have a material adverse effect on our business;
- the ability of our online marketing campaigns to be a cost-effective method of attracting customers;
- our belief that we can internally develop cost-effective branding campaigns;
- the results of upgrades to our infrastructure and the likelihood that additional future upgrades can be implemented without disruption of our business;
- our belief that we can maintain or improve upon customer service levels that we and our customers consider acceptable;
- our belief that our information technology infrastructure can and will support our operations and will not suffer significant downtime;
- statements about our community site business and its anticipated functionality;
- our belief that we can maintain inventory levels at appropriate levels despite the seasonal nature of our business; and,
- our belief that we can successfully offer and sell a constantly changing mix of products and services

Any forward-looking statements speak only as of the date on which they are made, and we do not undertake any obligation to update any forward-looking statement to reflect events or circumstances after the date of this report.

OTHER PERTINENT INFORMATION

We maintain our web site at www.firstlevelent.com. Information on this web site is not a part of this report.

Unless specifically set forth to the contrary, when used in this report the terms “First Level”, the “Company,” “we”, “us”, “our” and similar terms refer to First Level Entertainment Group, Inc., a Florida corporation.

PART I FINANCIAL INFORMATION

Item 1. Financial Statements.

FIRST LEVEL ENTERTAINMENT GROUP,INC.
(A DEVELOPMENT STAGE COMPANY)
CONDENSED BALANCE SHEET
(UNAUDITED)

ASSETS

	Unaudited November 30, 2012	Audited August 31, 2012
CURRENT ASSETS:		
Cash and equivalents	$ 1,386	$ 4,409
Total Current Assets	1,386	4,409
OTHER ASSETS:		
Intellectual assets, net	70,000	70,000
Total Assets	$ 71,386	$ 74,409

LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIENCY)

	Unaudited November 30, 2012	Audited August 31, 2012
CURRENT LIABILITIES:		
Accounts payable	$ 7,500	$ 7,500
Accrued Expenses	156,100	136,924
Advances from related parties	—	—
Total Current Liabilities	163,600	144,424
LONG TERM LIABILITIES		
Note Payable	125,000	87,500
Total Long Term Liabilities	125,000	87,500
Total Liabilities	288,600	231,924
STOCKHOLDERS' EQUITY (DEFICIT):		
Preferred stock , par value $.001; 10,000,000 shares authorized; 0 (zero) shares issued and outstanding as of November 30, 2012 and August 31, 2012	—	—
Common stock , par value $.001; 500,000,000 shares authorized; 52,500,000 shares issued and outstanding as of November 30, 2012 and August 31, 2012	$ 52,500	$ 52,500
Additional paid in capital	1,150,000	1,150,000
Deficit accumulated during the development stage	(1,419,714)	(1,360,015)
Total Stockholders' Equity	(217,214)	(157,515)
Total Liabilities and Stockholders' Equity	$ 71,386	$ 74,409

The accompanying notes are an integral part of these statements.

FIRST LEVEL ENTERTAINMENT GROUP, INC.
(A DEVELOPMENT STAGE COMPANY)
CONDENSED STATEMENTS OF OPERATIONS
FOR THE PERIOD JUNE 2, 2008 (INCEPTION) THROUGH NOVEMBER 30, 2012
(UNAUDITED)

	For the three months ended November 30, 2012	For the three months ended November 30, 2011	Cumulative from June 2, 2008 (inception) through November 30, 2012
Net Sales	$ —	$ —	$ —
Cost of Sales	—	—	—
Gross Profit	—	—	—
Operating Expenses:			
Legal and Accounting	9,170	6,500	60,657
Amortization	—	—	—
General and Administrative	5,953	6,800	37,137
Compensation, Consulting & Software Development	42,900	—	1,115,820
Total Operating Expenses	58,023	13,300	1,213,614
Operating Loss	58,023	13,300	1,213,614
Other income (expenses):			
Impairment	—	—	(192,500)
Interest expense	(1,676)	—	(13,600)
Total Other Income/ (Expenses)	(1,676)	—	(206,100)
Net (loss) before Income Taxes	(59,699)	(13,300)	(1,419,714)
Provision for Income Taxes	—	—	—
Net income (loss)	$ (59,699)	$ (13,300)	$ (1,419,714)
Basic and diluted net loss per common share	$ (0.001)	$ (0.0004)	
Weighted average number of common shares outstanding	52,500,000	31,500,000	

The accompanying notes are an integral part of these statements.

FIRST LEVEL ENTERTAINMENT GROUP, INC.
(A DEVELOPMENT STAGE COMPANY)
CONSOLIDATED STATEMENT OF STOCKHOLDERS' EQUITY (DEFICIT)
FOR THE PERIOD JUNE 2, 2008 (INCEPTION) THROUGH NOVEMBER 30, 2012
(UNAUDITED)

Par Value of $0.001	Preferred Stock Shares	Preferred Stock Amount	Common Stock Shares	Common Stock Amount	Additional Paid in Capital	Accumulated (Deficit) During Development Stage	Total Stockholders' Equity (Deficit)
Balance at June 2, 2008 (date of inception)							
Common Stock issued July 30, 2010	—	—	1,000,000	$ 1,000	$ 4,000	$ —	$ 5,000
Common stock issued July 31, 2010	—	—	4,500,000	4,500	18,000	—	22,500
Net loss for the Period from June 2, 2008 to August 31, 2010	—	—	—	—	—	(6,384)	(6,384)
Balance at August 31, 2010	—	—	5,500,000	$ 5,500	$ 22,000	$ (6,384)	$ 21,116
Common Stock issued April 30, 2011 for debt	—	—	500,000	500	12,000	—	12,500
Common Stock issued July 31, 2011 for services	—	—	1,200,000	1,200	28,800	—	30,000
Common Stock issued August 26, 2011 for services	—	—	14,700,000	14,700	352,800	—	367,500
Common Stock issued August 26, 2011 for conversion of debt	—	—	9,600,000	9,600	230,400	—	240,000
Net Loss for the year ended August 31, 2011	—	—	—	—	—	(418,916)	(418,916)
Balance at August 31, 2011	—	—	31,500,000	$ 31,500	$ 646,000	$ (425,300)	$ 252,200
Common Stock issued February 29, 2012 for debt and services	—	—	4,300,000	4,300	103,200	—	107,500
Common Stock issued February 29, 2012 for cash	—	—	120,000	120	2,880	—	3,000
Common Stock issued April 17, 2012 for services	—	—	4,080,000	4,080	97,920	—	102,000
Common Stock issued May 31, 2012 for services	—	—	6,800,000	6,800	163,200	—	170,000
Common Stock issued June 30, 2012 for services	—	—	3,200,000	3,200	76,800	—	80,000
Common Stock issued August 31, 2012 for services	—	—	2,500,000	2,500	60,000	—	62,500
Net Loss for the year ended August 31, 2012	—	—	—	—	—	(934,715)	(934,715)
Balance at August 31, 2012	—	—	52,500,000	$ 52,500	$ 1,150,000	$ (1,360,015)	$ (157,515)
Net Loss for the three months ended November 30, 2012	—	—	—	—	—	(59,699)	(59,699)
Balance at November 30, 2012	—	—	52,500,000	$ 52,500	$ 1,150,000	$ (1,419,714)	$ (217,214)

The accompanying notes are an integral part of these statements.

FIRST LEVEL ENTERTAINMENT GROUP,INC.
(A DEVELOPMENT STAGE COMPANY)
CONDENSED STATEMENTS OF CASH FLOWS
FOR THE PERIOD JUNE 2, 2008 (INCEPTION) THROUGH NOVEMBER 30, 2012
(UNAUDITED)

	For the three months ended November 30, 2012	For the three months ended November 30, 2011	Cumulative from June 2, 2008 (Inception) through November 30, 2012
OPERATING ACTIVITIES:			
Net loss	$ (59,699)	$ (13,300)	$ (1,419,714)
Adjustments to reconcile net loss to net cash used in operating activities:			
Impairment of assets	—	—	192,500
Issuance of common stock for services	—	—	919,500
Issuance of common stock - shareholder note payable	—	—	12,500
Changes in operating assets and liabilities:			
Increase in security deposit	—	(5,600)	—
Increase/(Decrease) in accounts payable and accrued expenses	19,176	(4,877)	163,600
Net cash used in operating activities	(40,523)	(23,777)	(131,614)
FINANCING ACTIVITIES:			
Increase in due to related parties	—	23,777	—
Increase in notes payable	37,500	—	125,000
Issuance of common stock for cash	—	—	8,000
Net cash provided by (used in) financing activities	37,500	23,777	133,000
NET INCREASE (DECREASE) IN CASH	(3,023)	—	1,386
CASH BEGINNING BALANCE	4,409	100	—
CASH ENDING BALANCE	1,386	100	1,386
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:			
Taxes paid	$ —	$ —	$ —
Interest paid	$ 1,676.00	$ —	$ 13,600.00
NON-CASH TRANSACTIONS AFFECTING OPERATING, INVESTING AND FINANCING ACTIVITIES:			
Issuance of common stock - shareholder note payable	$ —	$ —	$ 284,500
Issuance of common stock for services	$ —	$ —	$ 887,000
Issuance of common stock for acquisition of intellectual property	$ —	$ —	$ 22,500
Issuance of notes payable for acquisition of intellectual property	$ —	$ —	$ 240,000

The accompanying notes are an integral part of these statements.

FIRST LEVEL ENTERTAINMENT GROUP, INC.
(A DEVELOPMENT STAGE COMPANY)
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – NATURE OF OPERATIONS AND BASIS OF PRESENTATION

First Level Entertainment Group, Inc. ("Company") is a development stage company commencing development operations in April, 2010 and has incurred losses since inception totaling ($1,419,714) through November 30, 2012. The Company was incorporated on June 2, 2008 in the State of Florida and established a fiscal year end of August 31st. The Company is a development stage company focusing on social networking applications including mobile and children's original music.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements present the balance sheet, statements of operations, stockholders' equity and cash flows of the Company. These financial statements are presented in United States dollars and have been prepared in accordance with accounting principles generally accepted in the United States.

Development Stage Company

The Company has not earned any revenue from operations. Accordingly, the Company's activities have been accounted for as those of a "Development Stage Enterprise" as set forth in ASC Topic 915. Among the disclosures required by ASC 915 are that the Company's financial statements be identified as those of a development stage company, and that the statements of operations, stockholders' equity/(deficit) and cash flows disclose activity since the date of the Company's inception.

Use of Estimates and Assumptions

Preparation of the financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Company considers highly liquid financial instruments purchased with a maturity of three months or less to be cash equivalents.

Intellectual Property

The Company, on July 31, 2010, acquired intellectual property consisting of thirty-five (35) children's songs. The intellectual property acquired included all rights, title and interest and therefore the Company has title of one hundred percent (100%) ownership to the thirty-five (35) children's songs.

The Company has capitalized costs of the acquired intellectual properties consisting of $70,000 including thirty-five (35) individual children's songs at November 30, 2012 and August 31, 2012. The Company begins amortizing intellectual property costs, using the straight-line method over the estimated useful life of 3 years, once it is put into service. At November 30, 2012, the intellectual properties have not been put into service.

Impairment of Long-Lived Assets

In accordance with ASC 360-10-05-4 "Property, Plant, and Equipment-Impairment or Disposal of Long-Lived Assets", which was previously Financial Accounting SFAS No.144, "Accounting for the Impairment or Disposal of Long-lived Assets", the Company assesses long-lived assets, such as property and equipment and intangible assets subject to amortization, are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset group may not be fully recoverable. Recoverability of asset groups to be held and used in measured by a comparison of the carrying amount of an asset group to estimated undiscounted future cash flows expected to be generated by the asset group. If the carrying amount exceeds its estimated future cash flows, an impairment charge is recognized by the amount by which the carrying amount of an asset group exceeds the fair value of the asset group. The Company evaluates its long-lived assets from time to time and impairment charges of $0 were recorded for the three (3) month period ended November 30, 2012.

Fair Value

In accordance with the requirements of ASC Topic 820, the Company has determined the estimated fair value of financial instruments using available market information and appropriate valuation methodologies. The fair value of financial instruments classified as current assets or liabilities approximate their carrying value due to the short-term maturity of the instruments.

Income Taxes

The Company follows the liability method of accounting for income taxes in accordance with ASC Topic 740. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax balances. Deferred tax assets and liabilities are measured using enacted or substantially enacted tax rates expected to apply to the taxable income in the years in which those differences are expected to be recovered or settled. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion or all of the deferred tax assets will not be realized. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the date of enactment or substantive enactment.

Revenue and Cost Recognition

The Company has no current source of revenue. The Company recognizes revenue based on Account Standards Codification *("ASC") 605 "Revenue Recognition"* which contains Securities and Exchange Commission Staff Accounting Bulletin No. 101, "Revenue Recognition in Financial Statements' and No. 104, "Revenue Recognition". In all cases, revenue is recognized only when the price is fixed or determinable, persuasive evidence of an arrangement exists, shipment has occurred, price is fixed or determinable and collectability of the resulting receivable is reasonably assured. Revenues transacted from on-line platforms are recognized at the point of sale.

The Cost of Sales includes any labor cost and the amortization of intellectual property.

Compensation

The Company expenses compensation as incurred. For the three (3) months ended November 30, 2012, the Company had compensation of $42,900 and $480,800 from inception (June 2, 2008) through November 30, 2012 including stock compensation.

Research and Development, Consulting Services and Marketing

The company expenses research and development, consulting services and marketing as incurred. The company has had research and development, consulting services and marketing expenses of $0 for the three (3) month period ended November 30, 2012 and $1,072,920 from inception (June 2, 2008) through November 30, 2012.

Property

The Company entered into a three (3) year lease agreement commencing October 1, 2011 and expenses the cost as incurred. The lease was terminated effective January 31, 2012.

Net Loss per Share

Basic loss per share includes no dilution and is computed by dividing loss available to common stockholders by the weighted average number of common shares outstanding for the period. Dilutive loss per share reflects the potential dilution of securities that could share in the losses of the Company. Because the Company does not have any potentially dilutive securities, the accompanying presentation is only of basic loss per share.

Foreign Currency Translation

The financial statements are presented in United States dollars. In accordance with ASC Topic 830, "Foreign Currency Translation", foreign denominated monetary assets and liabilities are translated to their United States dollar equivalents using foreign exchange rates which prevailed at the balance sheet date. Non-monetary assets and liabilities are translated at exchange rates prevailing at the transaction date. Revenue and expenses are translated at average rates of exchange during the periods presented. Related translation adjustments are reported as a separate component of stockholder's equity (deficit), whereas gains or losses resulting from foreign currency transactions are included in results of operations.

Stock-based Compensation

The Company recognizes compensation expense over the requisite service period for issuance of equity (including common shares) at the time of vesting or issuance.

The Company has not adopted a stock option plan and has not granted any stock options. Accordingly, no stock-based compensation for options has been recorded to date.

Share Based Expenses

In accordance with ASC Topic 230, this statement requires a public entity to expense the cost of employee services received in exchange for an award of equity instruments. This statement also provides guidance on valuing and expensing these awards, as well as disclosure requirements of these equity arrangements. The Company adopted ASC Topic 230 upon creation of the company and expenses share based costs in the period incurred.

Related Parties

Loans from Related Parties

Related parties, which can be a corporation, individual, investor or another entity are considered to be related if the party has the ability, directly or indirectly, to control the other party or exercise significant influence over the Company in making financial and operating decisions. Companies are also considered to be related if they are subject to common control or common significant influence. The Company has these relationships from time to time.

Convertible Note from Related Parties

On April 17, 2012, the Company entered into a Convertible Note with a related entity controlled by our Chief Executive Officer (Steve Adelstein). Under the terms of this Note, the maximum amount to be advanced (from time to time) is $150,000 on or before December 31, 2012. The Note matures on August 31, 2015 including interest of 9% compounded quarterly. Additionally, the Note can be converted into common shares of the Company at $0.03 per common share at the sole discretion of the Note holder and/or assigns. As advances under this Note are at the sole discretion of the holder, there are no assurances that any future advances will be provided. At November 30, 2012, the Note amount was $125,000 plus accrued interest of approximately $3,600.

Services rendered from Related Parties

From time to time, the Company utilizes services including, but not limited to, consulting, marketing and strategic planning from related parties. During the three (3) months ended November 30, 2012, the Company remitted $0 of these professional services was performed.

Recent Accounting Pronouncements

The Company has evaluated all the recent accounting pronouncements through November 30, 2012 and believes that none of them, including those not yet effective, will have a material effect on the financial position or results of operations of the Company.

NOTE 3 – GOING CONCERN

The Company's financial statements are prepared in accordance with generally accepted accounting principles applicable to a going concern. This contemplates the realization of assets and the liquidation of liabilities in the normal course of business. Currently, the Company does not have material assets that can be liquidated in a timely manner, nor does it have operations or a source of revenue sufficient to cover its operation costs and allow it to continue as a going concern. The Company has a deficit accumulated since inception (June 2, 2008) through November 30, 2012; of ($1,419,714).The Company will be dependent upon the raising of additional capital through placement of our common stock in order to implement its business plan. There can be no assurance that the Company will be successful in either situation in order to continue as a going concern. The Company has funded its initial operations, from inception to November 30, 2012 by way of issuing common shares, advances from related parties and a long term Note arrangement.

As of November 30, 2012, the Company had issued 52,500,000 common shares, for a total of $1,202,500. These financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts, or amounts and classification of liabilities that might result from this uncertainty.

NOTE 4 – FAIR VALUE OF FINANCIAL INSTRUMENTS

In accordance with ASC Topic 825 and 820 the Company has determined the estimated fair value of financial instruments using available market information and appropriate valuation methodologies. The fair value of financial instruments classified as current assets or liabilities approximate their carrying value due to the short-term maturity of the instruments.

NOTE 5 – CAPITAL STOCK

In August, 2011 and February, 2012, the company filed, amended and restated Articles of Incorporation with the Secretary of State of Florida which:

- changed the name of the corporation to First Level Entertainment Group, Inc.
- increased the number of authorized shares of common stock from 100,000,000 shares to 500,000,000 shares and fixed a par value of $0.001 per share,
- authorized a class of 10,000,000 shares of blank check preferred stock, par value $0.001 per share, and
- included indemnification provisions customary under Florida law, as well as election not to be governed by the provisions of the Florida Business Corporation Act governing affiliated transactions and an election to be governed by the provisions related to control share acquisitions.

On July 30, 2010, the then sole officer and director of the Company purchased 1,000,000 shares of the common stock in the Company at $0.005 per share for $5,000.

On July 31, 2010, eight (8) individuals (including four (4) minor aged children) purchased 4,500,000 shares of the common stock in the Company at $0.005 per share for $22,500. These 4,500,000 common shares were issued as consideration for the deposit of $22,500 on the agreement to purchase intellectual properties.

On April 30, 2011, the Company issued 500,000 shares of the common stock in the Company at $0.025 per share for $12,500 as payment of debt to related parties.

On July 31, 2011, the Company issued 1,200,000 shares of the common stock in the Company at $0.025 per share for $30,000 as payment of liabilities for consulting services rendered.

On August 26, 2011, the Company issued 14,700,000 shares of the common stock in the Company at $0.025 per share for $367,500 as payment of liabilities for consulting services rendered.

On August 26, 2011, the Company issued 9,600,000 shares of the common stock in the Company at $0.025 per share for $240,000 as payment of the liability for the company's children's library.

On February 29, 2012, the Company issued 1,300,000 shares of the common stock in the Company at $0.025 per share for $32,500 as payment of debt to related parties.

On February 29, 2012, the Company issued 3,000,000 shares of the common stock in the Company at $0.025 per share for $75,000 as payment for consulting services.

On February 29, 2012, the Company issued 120,000 shares of the common stock in the Company at $0.025 per share for $3,000 pursuant to the Form S-1 as filed with the Securities and Exchange Commission.

On April 17, 2012, the Company issued 4,080,000 shares of the common stock in the Company at $0.025 per share for $102,000 as payment for consulting services (3,000,000 common shares) and stock based compensation (1,080,000 common shares).

On May 31, 2012, the Company issued 6,800,000 shares of the common stock in the Company at $0.025 per share for $170,000 of which 2,800,000 common shares was payment for stock based compensation and 4,000,000 common shares were issued for services rendered.

In June, 2012, the Company issued 3,200,000 shares of the common stock in the Company at $0.025 per share for $80,000 of which 2,000,000 common shares was payment for stock based compensation and 1,200,000 common shares were issued for services rendered.

In August, 2012, the Company issued 3,000,000 shares of the common stock in the Company at $0.025 per share for $75,000 of which 2,500,000 common shares was payment for stock based compensation and 500,000 common shares were issued for services rendered.

From inception (June 2, 2008) through November 30, 2012, the Company has not granted any stock options and warrants.

NOTE 6 – INCOME TAXES

We did not provide any current or deferred U.S. federal income tax provision or benefit for any of the periods presented because we have experienced operating losses since inception. In accordance with ASC Topic 740 – Accounting for Income Tax and ASC Topic 605 - Accounting for Uncertainty in Income Taxes, when it is more likely than not that a tax asset cannot be realized through future income the Company must allow for this future tax benefit. We provided a full valuation allowance on the net deferred tax asset, consisting of net operating loss carry forwards, because management has determined that it is more likely than not that we will not earn income sufficient to realize the deferred tax assets during the carry forward period.

The components of the Company's deferred tax asset as of November 30, 2012 are as follows:

		November 30, 2012
Net operating loss carry forward	$	1,419,714
Times Tax at Statutory rate		35%
Deferred Tax Asset		496,900
Valuation allowance		(496,900)
Net deferred tax asset	$	0

The net federal operating loss carry forward will expire between 2028 and 2031. This carry forward may be limited upon the consummation of a business combination under IRC Section 381.

NOTE 7 – RELATED PARTY TRANSACTIONS

During the period from June 2, 2008 (inception) through August 31, 2011 the former sole officer and director paid incorporation costs of $684 on behalf of the Company. Additionally, other affiliates and related parties have made advances from time to time and at November 30, 2012 and August 31, 2011, the amounts were $0 and $0 respectively. These were classified as loans from related parties.

On April 17, 2012, the Company entered into a Convertible Note with a related entity controlled by our Chief Executive Officer (Steve Adelstein). Under the terms of this Note, the maximum amount to be advanced (from time to time) is $150,000 on or before December 31, 2012. The Note matures on August 31, 2015 including interest of 9% compounded quarterly. Additionally, the Note can be converted into common shares of the Company at $0.03 per common share at the sole discretion of the Note holder and/or assigns. As advances under this Note are at the sole discretion of the holder, there are no assurances that any future advances will be provided. At November 30, 2012, the Note amount was $125,000.

Limited office space and services are provided without charge by a related party which is considered immaterial for financial presentation. The officers and directors of the Company are involved in other business activities and may, in the future, become involved in other business opportunities. If a specific business opportunity becomes available, such persons may face a conflict in selecting between the Company and their other business interests. The Company has not formulated a policy for the resolution of such conflicts.

NOTE 8 – NOTE PAYABLE

On July 31, 2010, the company acquired intellectual property for a total cost of $262,500. At closing, the company executed a promissory note in the amount of $240,000 having the following salient terms and conditions:

a) The intellectual property secures the promissory note

b) There is no stated interest rate, but interest is calculated as cash flow is receive by the company from any/all sources at $0.075 per song download and $0.125 per song from any/all sources including, but not limited to, compact disc (CD)

c) There are no stated period payments of principle and the promissory note is due in its entirety July 31, 2015.

d) The promissory note is executed in its entirety to Tammi Shnider as Trustee representing a total of eight (8) individuals (including four (4) minor aged children). Tammi Shnider is a related party.

On August 26, 2011, this Note was paid in full with the issuance of 9,600,000 common shares valued at $0.025 per common share.

NOTE 9 – OFFICE LEASE OBLIGATIONS

On October 1, 2011, the Company has entered into an operating lease agreement for its warehouse and corporate offices located in Franklin, Tennessee consisting of approximately 1,900 square feet. The lease was terminated at January 31, 2012 and the company forfeited its security deposit of $5,600.

NOTE 10 – SUBSEQUENT EVENTS

We have evaluated events and transactions that occurred subsequent to November 30, 2012 through December 14, 2012, the date the financial statements were issued, for potential recognition or disclosure in the accompanying financial statements. Other than the disclosures above, we did not identify any events or transactions that should be recognized or disclosed in the accompanying financial statements.

Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations.

The following discussion and analysis should be read in conjunction with our consolidated financial statements, including the notes thereto, appearing elsewhere in this report.

Overview

We are a development stage company incorporated in the state of Florida in June, 2008. The current focus of our development stage company has the primary focus of developing mobile applications as follows:

1) VIP Wink™

The VIPWINK™ mobile application is currently in software development stage for iTunes and Android phones whereby allowing the celebrity to offer premium content via a paid subscription based model. The premium content will be locked out to all non-subscribers and available on a time delay established by the celebrity.

This application should enable celebrities, athletes, branded products and others to monetize their (Twitter™) followers and have better control content and timing of often negative, runaway trends that currently plague them and the industry. This application is conceptually being developed for beta testing in the second quarter of 2013.

VIPWINK™ has executed agreements with a selective roster of VIP celebrities, athletes, branded products and others for our beta testing of our functioning prototype. The preliminary roster of VIPWINK™ has approximately 2,000,000 followers on Twitter™. We continuously are in negotiations to execute further agreements to coincide with our development of this application.

2) MobileSonars™

We have filed a patent application (13/662,417) with the United State Patent and Trademark Office (USPTO) on October 27, 2012 titled "Localized Interest Based Matching of Mobile Device Users."

MobileSonars™ is a designed mobile application which is location-specific by the user answering a specific questionnaire that is "pushed" to the user at the location, social, business event and/or venue. When the application is activated at the specific location, the user is then matched with others who have answered the questions in a similar manner based on a pre-determined threshold. Matching profiles can be displayed on user's mobile phone and related electronics. Downloading and checking-in will be accomplished through direct user input, a physical marker including a QR (Quick Response) code, RFID (Radio Frequency Identification), or the user can opt-in for automatic check-in GPS (Global Positioning System).

Additionally, the Company, on July 31, 2010, acquired intellectual property consisting of thirty-five (35) children's songs to market and sell through distribution channels throughout the United States and foreign territories. Our music library consists of our thirty-five (35) songs, having personalization for approximately 200 children's names, being marketed in three (3) primary formats consisting of Compact Disc (CD), Video (DVD) and MP3 (Direct Download). The present strategy of marketing these products to the end user (the consumer's point of purchase) is through the efforts of independent distributors specializing in marketing these types of formats. The ultimate consumer will be able to purchase our products through the normal source of physical retailers allowing the consumer to purchase inventories of our CD/DVD products and ecommerce through the internet via direct downloads.

Going Concern

Our financial statements have been prepared on the basis of accounting principles applicable to a going concern. As a result, they do not include adjustments that would be necessary if we were unable to continue as a going concern and would therefore be obligated to realize assets and discharge our liabilities other than in the normal course of operations. As reflected in the accompanying financial statements, the Company is a development stage entity having generated no revenues from inception through November 30, 2012. We have used cash flows in operations of $131,614 from inception (June 2, 2008) to November 30, 2012 and has an accumulated deficit of ($1,419,714) through November 30, 2012.

This raises substantial doubt about our ability to continue as a going concern, as expressed by our auditors in its opinion on our financial statements included in this report. The ability of the Company to continue as a going concern is dependent on the Company's ability to raise additional capital and implement its business plan.

We have not yet established an ongoing source of revenues sufficient to cover our operating costs and allow us to continue as a going concern. Our ability to continue as a going concern is dependent on us obtaining adequate capital to fund operating losses until we become profitable. If we are unable to obtain adequate capital, we could be forced to cease operations. There can be no assurance that we will operate at a profit or additional debt or equity financing will be available, or if available, can be obtained on satisfactory terms.

Critical Accounting Policies

Our financial statements and accompanying notes have been prepared in accordance with United States generally accepted accounting principles applied on a consistent basis. The preparation of financial statements requires management to make estimates and judgments that affect the reported amounts of assets, liabilities, revenues, expenses and related disclosures. On an on-going basis, management evaluates these estimates and assumptions, including but not limited to those related to revenue recognition and the impairment of long-lived assets, goodwill and other intangible assets. Management bases its estimates on historical experience and various other assumptions that it believes to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates under different assumptions or conditions.

Stock Compensation
(included in ASC 718 "Compensation-Stock Compensation")

The Company adopted SFAS No. 123R, *Share-Based Payment* ("SFAS 123R"), which requires all stock-based payments to employees, including grants of employee stock options, to be recognized in the financial statements based on their fair values. The Company accounts for stock-based compensation arrangements with nonemployees in accordance with the Emerging Issues Task Force Abstract No. 96-18, *Accounting for Equity Instruments That Are Issued to Other Than Employees for Acquiring, or in Conjunction with Selling Goods or Services.* The Company records the expense of such services to employees and non employees based on the estimated fair value of the equity instrument using the Black-Scholes pricing model.

Revenue Recognition
(included in ASC 605 "Revenue Recognition")

The Company recognizes revenue on arrangements in accordance with Securities and Exchange Commission Staff Accounting Bulletin No. 101, "Revenue Recognition in Financial Statements' and No. 104, "Revenue Recognition". In all cases, revenue is recognized only when the price is fixed or determinable, persuasive evidence of an arrangement exists, the service is performed and collectability of the resulting receivable is reasonably assured.

Product sales and shipping revenues, net of promotional discounts, rebates, and return allowances, are recorded when the products are shipped and title passes to customers. Retail sales to customers are made pursuant to a sales contract that provides for transfer of both title and risk of loss upon our delivery to the carrier. Return allowances, which reduce product revenue, are estimated using historical experience. Revenue from product sales and services rendered is recorded net of sales taxes. Amounts received in advance for subscription services, are deferred and recognized as revenue over the subscription term.

Outlook

The most important metric by which we judge the Company's performance now and in the near term is generating revenues on the top line and sales growth. Our current commitment to develop and deliver quality products means that, for the near future, bottom line profitability will be a poor indicator of our success.

Since investors are certain to be the primary, near term source of liquidity to support our development and marketing efforts, our liquidity will be driven by our ability to attract repeat investments from current shareholders and to find new ones. All investors must fully understand that an investment in our company is of high risk and they can lose their total invested capital.

Our primary marketing challenge for the coming twelve (12) months is to implement and "go live" with our initial networking applications to achieve market awareness and acceptance. Additionally, we plan to market our children's music library from and through independent distributors (including CDs, DVDs, web downloads (MP3 format) currently under development and anticipated to be completed for beta testing in the third quarter of 2013. Additionally, management is seeking new acquisitions to complement existing products.

Revenues

These forward-looking statements, pertaining to revenues, are based on our management's current expectations and beliefs and involve numerous risks and uncertainties that could cause actual results to differ materially from expectations. You should not rely upon these forward-looking statements as predictions of future events because we cannot assure you that the events or circumstances reflected in these statements will be achieved or will occur. As our revenues commence, we plan to invest in marketing and sales by increasing the number of direct sales throughout our web portal to build brand awareness. We expect that in the future, marketing and sales expenses will increase in absolute dollars commencing in the second quarter of 2013. We do not expect our revenues to increase significantly until third quarter of 2013.

General and Administrative Expenses

We expect that general and administrative expenses associated with executive compensation will substantially increase in the future as our products commence their marketing potential. In addition, we believe in the middle part of the 2013 fiscal year that the compensation packages required to attract the senior executives of the Company will require management to execute against its business plan which will increase our total expenses, including, but not limited to, general and administrative, legal, accounting, marketing and compensation.

Summary of Condensed Results of Operations

Any measurement and comparison of revenues and expenses from continuing operations should not be considered necessarily indicative or interpolated as the trend to forecast our future revenues and results of operations.

Results for the Three Months Ended November 30, 2012

Revenues. The Company's revenues for the three months ended November 30, 2012 were $0. Additionally, the Company has not had any revenues from inception (June 2, 2008) to November 30, 2012.

Legal and Accounting Expenses. Legal and Accounting expenses for the three months ended November 30, 2012 were $9,170 as compared to $6,500 for the three months ended November 30, 2011. These increase costs of legal and accounting expenses were a direct result of product development commencing an activity phase whereby additional expenses are required.

General and Administrative Expenses. General and administrative expenses for the three months ended November 30, 2012 were $5,953 as compared to $6,800 for the three months ended November 30, 2011. These expenses are normal and reoccurring for our Company as a development stage entity.

Compensation. Compensation expense for the three (3) months ended November 30, 2012 was $42,900 as compared to $0 for the three (3) months ended November 30, 2011. These increase costs of $42,900 were a direct result of hiring three (3) employees and the commencing of activity.

Net Loss. Net loss for the three months ended November 30, 2012 was ($59,699) as compared to ($13,300) for the three months ended November 30, 2011. The substantial increase of net loss of $46,399 was a result of hiring corporate officers entering into the company's development stage of internet and mobile applications.

Impact of Inflation

We believe that the rate of inflation has had negligible effect on our operations. We believe we can absorb most, if not all, increased non-controlled operating costs by increasing sales prices, whenever deemed necessary and by operating our Company in the most efficient manner possible.

Liquidity and Capital Resources

The ability of the Company to continue as a going concern is dependent on the Company's ability to raise additional capital and implement its business plan. Since its inception, the Company has been funded by advances from related parties, conversion of debt to common shares and the sale of common shares to related parties and others.

As of November 30, 2012, total current assets were $1,386.

As of November 30, 2012, total current liabilities were $163,600, which consisted of $156,100 for accrued expenses and $7,500 of accounts payable. As of August 31, 2012, total current liabilities were $144,424, which consisted of $136,924 of accrued expenses and $7,500 of accounts payable. We had net working capital deficit of ($162,214) as of November 30, 2012, compared to net working deficit capital of ($140,015) at August 31, 2012.

During the three months ended November 30, 2012, our operating activities used cash of $40,523.

Material Commitments

The Company does not have any material commitments as of November 30, 2012.

Off-Balance Sheet Arrangements

We do not have any off-balance sheet arrangements or any anticipate entering into any off-balance 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.

Recent Accounting Pronouncements

The company has adopted all recently issued accounting pronouncements. The adoption of the accounting pronouncements, including those not yet effective, is not anticipated to have a material effect on the financial position or results of operations of the Company.

Item 3. Quantitative and Qualitative Disclosures About Market Risk

Not applicable for a smaller reporting company.

Item 4. Controls and Procedures

Evaluation of Disclosure Controls and Procedures. We maintain "disclosure controls and procedures" as such term is defined in Rule 13a-15(e) under the Exchange Act. In designing and evaluating our disclosure controls and procedures, our management recognized that disclosure controls and procedures, no matter how well conceived and operated, can provide only reasonable, not absolute, assurance that the objectives of disclosure controls and procedures are met. Additionally, in designing disclosure controls and procedures, our management necessarily was required to apply its judgment in evaluating the cost-benefit relationship of possible disclosure controls and procedures. The design of any disclosure controls and procedures also is based in part upon certain assumptions about the likelihood of future events, and there can be no assurance that any design will succeed in achieving its stated goals under all potential future conditions. Based on his evaluation as of the end of the period covered by this report, our Chief Executive Officer and our Chief Financial Officer have concluded that our disclosure controls and procedures were effective such that the information relating to our company, required to be disclosed in our Securities and Exchange Commission reports (i) is recorded, processed, summarized and reported within the time periods specified in SEC rules and forms and (ii) is accumulated and communicated to our management, including our Chief Executive Officer and Chief Financial Officer, to allow timely decisions regarding required disclosure.

Changes in Internal Control over Financial Reporting. There have been no changes in our internal control over financial reporting during our last fiscal quarter that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting.

PART II OTHER INFORMATION

Item 1. Legal Proceeding.

None.

Item 1A. Risk Factors.

There have been no material changes from the risk factors disclosed in our Annual Report on Form 10-K for the year ended August 31, 2012.

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

None.

Item 3. Defaults Upon Senior Securities.

None.

Item 4. Mine Safety Disclosures.

Not applicable.

Item 5. Other Information.

None.

Item 6. Exhibits

(a) Exhibits

Exhibit No.	Description
31.1	Rule 13a-14(a)/15d-14(a) Certification of Chief Executive Officer
31.2	Rule 13a-14(a)/15d-14(a) Certification of Chief Financial Officer
32.1	Section 1350 Certification of Chief Executive Officer
32.2	Section 1350 Certification of Chief Financial Officer
101 *	XBRL data files of Financial Statements and Notes contained in this Quarterly Report on Form 10-Q.

* To be submitted by amendment

SIGNATURES

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

FIRST LEVEL ENTERTAINMENT GROUP, INC.

Date: January 9, 2013

By: /s/ Steve Adelstein
Steve Adelstein
Chief Executive Officer

EXHIBIT 31.1

RULE 13a-14(a)/15d-14(a) CERTIFICATION

I, Steve Adelstein, certify that:

1. I have reviewed this quarterly report on Form 10-Q of First Level Entertainment Group, Inc. for the period ended November 30, 2012;

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 15-d-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: January 9, 2013

/s/ Steve Adelstein
Steve Adelstein
Chief Executive Officer and principal executive officer

EXHIBIT 31.2

RULE 13a-14(a)/15d-14(a) CERTIFICATION

I, Alfred Fernandez, certify that:

1. I have reviewed this quarterly report on Form 10-Q of First Level Entertainment Group, Inc. for the period ended November 30, 2012;

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 15-d-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: January 9, 2013

/s/ Alfred Fernandez
Alfred Fernandez
Chief Financial Officer, principal accounting and financial officer

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

I, Steve Adelstein, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that the Quarterly Report of First Level Entertainment Group, Inc. on Form 10-Q for the period ended November 30, 2012 fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934 and that information contained in such Quarterly Report on Form 10-Q fairly presents in all material respects the financial condition and results of operations of First Level Entertainment Group, Inc.

Dated: January 9, 2013

/s/ Steve Adelstein
Steve Adelstein
Chief Executive Officer, principal executive officer

A signed original of this written statement required by Section 906 has been provided to First Level Entertainment Group, Inc. and will be retained by First Level Entertainment Group, Inc. and furnished to the United States Securities and Exchange Commission or its staff upon request.

EXHIBIT 32.2

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

I, Alfred Fernandez, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that the Quarterly Report of First Level Entertainment Group, Inc. on Form 10-Q for the period ended November 30, 2012 fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934 and that information contained in such Quarterly Report on Form 10-Q fairly presents in all material respects the financial condition and results of operations of First Level Entertainment Group, Inc.

Dated: January 9, 2013

/s/ Alfred Fernandez

Alfred Fernandez
Chief Financial Officer, principal accounting and financial officer

A signed original of this written statement required by Section 906 has been provided to First Level Entertainment Group, Inc. and will be retained by First Level Entertainment Group, Inc. and furnished to the United States Securities and Exchange Commission or its staff upon request.
