FORM 10-Q

Quarterly report pursuant to sections 13 or 15(d)

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FILER

ShopEye, Inc.

CIK:**1525896**| IRS No.: **352411642** | State of Incorp.:**CA** | Fiscal Year End: **0531**
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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-Q

(Mark One)

[X] 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: 333-176098

ShopEye, Inc.

(Exact name of registrant as specified in its charter)

Florida (State or other jurisdiction of incorporation or organization)	35-2411642 (I.R.S. Employer Identification No.)

Ethelinda Corpuz
108 Flying Mist Isle, Foster City, CA 94404
650-339-1077
(Registrant' s telephone number, including area code)

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

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for 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 [X] 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 [X] 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.

Large accelerated filer	[ ]	Accelerated filer	[ ]
Non-accelerated filer (Do not check if smaller reporting company)	[ ]	Smaller reporting company	[X]

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

Indicate the number of shares outstanding of each of the issuer' s classes of common stock, as of the latest practicable date. 9,650,000 shares of common stock are issued and outstanding as of January 1, 2013.

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CAUTIONARY STATEMENT REGARDING FORWARD-LOOKING INFORMATION

Certain statements in this report contain or may contain forward-looking statements. These statements, identified by words such as "plan", "anticipate", "believe", "estimate", "should", "expect" and similar expressions include our expectations and objectives regarding our future financial position, operating results and business strategy. These statements are subject to known and unknown risks, uncertainties and other factors which may cause actual results, performance or achievements to be materially different from any future results, performance or achievements expressed or implied by such forward - looking statements. These forward-looking statements were based on various factors and were derived utilizing numerous assumptions and other factors that could cause our actual results to differ materially from those in the forward-looking statements. These factors include, but are not limited to, our ability to secure suitable financing to continue with our existing business or change our business and conclude a merger, acquisition or combination with a business prospect, economic, political and market conditions and fluctuations, government and industry regulation, interest rate risk, U.S. and global competition, and other factors. Most of these factors are difficult to predict accurately and are generally beyond our control. You should consider the areas of risk described in connection with any forward-looking statements that may be made herein. Readers are cautioned not to place undue reliance on these forward-looking statements, which speak only as of the date of this report. Readers should carefully review this report in its entirety, including but not limited to our financial statements and the notes thereto. We advise you to carefully review the reports and documents we file from time to time with the Securities and Exchange Commission (the "SEC"), particularly our annual reports on Form 10-K, quarterly reports on Form 10-Q and our current reports on Form 8-K. Except for our ongoing obligations to disclose material information under the Federal securities laws, we undertake no obligation to release publicly any revisions to any forward-looking statements, to report events or to report the occurrence of unanticipated events.

OTHER PERTINENT INFORMATION

When used in this report, the terms, "we," the "Company," "our," and "us" refers to ShopEye, Inc., a Florida corporation.

PART I – FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS.

ShopEye, Inc.
(A Development Stage Company)
Balance Sheets

	November 30, 2012	May 31, 2012
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	$ 3,390	$ 1,916
Accounts receivable	–	–
Total current assets	$ 3,390	$ 1,916
TOTAL ASSETS	$ 3,390	$ 1,916
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIENCY)		
CURRENT LIABILITIES		
Accounts payable & Accrued liabilities	$ 2,874	$ 3,500
Accrued interest	25	–
Note payable	3,000	–
Total liabilities	$ 5,899	$ 3,500
STOCKHOLDERS' EQUITY (DEFICIENCY)		
Preferred Stock: 20,000,000 shares authorized, $0.0001 par value. 0 shares Issued and outstanding.	–	–
Common Stock: 480,000,000 shares authorized, $0.0001 par value. 9,650,000 and 9,350,000 shares issued and outstanding at November 30, 2012 and May 31, 2012, respectively.	$ 965	$ 935
Additional paid-in capital	14,535	11,565
Deficit accumulated during the development stage	(18,009)	(14,084)
Total Stockholders' Equity (Deficiency)	(2,509)	(1,584)
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	$ 3,390	$ 1,916

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

ShopEye, Inc.
(A Development Stage Company)
Statements of Operations

	Three Months Ended November 30, 2012	Three Months Ended November 30, 2011	Six Months Ended November 30, 2012	Six Months Ended November 30, 2011	For the Period from Inception May 11, 2011 to November 30, 2012
REVENUES	$ –	$ –	$ –	$ –	$ –
EXPENSES					
General & Administrative	$ 2,291	$ 882	$ 2,625	$ 882	$ 6,723
Professional Fees	650	600	1,300	1,821	11,286
	2,941	1,482	3,925	2,703	18,009
Loss Before Income Taxes	$ (2,941)	$ (1,482)	$ (3,925)	$ (2,703)	$ (18,009)
Provision for Income Taxes	–	–	–	–	–
Net Loss	$ (2,941)	$ (1,482)	$ (3,925)	$ (2,703)	$ (18,009)
PER SHARE DATA:					
Basic and diluted loss per common share	$ –	$ –	$ –	$ –	$ –
Basic and diluted weighted Average Common shares outstanding	9,448,901	9,000,000	9,399,180	9,000,000	9,149,821

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

ShopEye, Inc.
(A Development Stage Company)
Statements of Cash Flows

	Six Months Ended November 30, 2012	Six Months Ended November 30, 2011	For the Period from Inception May 11, 2011 to November 30, 2012
OPERATING ACTIVITIES			
Net Loss	$ (3,925)	$ (2,703)	$ (18,009)
Changes in Operating Assets and Liabilities:			
Increase (decrease) in accounts payable and accrued liabilities	(601)	–	2,899
Note payable	3,000	(2,400)	3,000
Net cash used in operating activities	$ (1,526)	$ (5,103)	$ (12,110)
FINANCING ACTIVITIES			
Common stock issued for cash	$ 3,000	$ –	$ 15,500
Net cash provided by financing activities	$ 3,000	$ –	$ 15,500
INCREASE IN CASH AND CASH EQUIVALENTS	$ 1,474	$ (5,103)	$ 3,390
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	$ 1,916	$ 9,000	$ –
CASH AND CASH EQUIVALENTS AT END OF PERIOD	$ 3,390	$ 3,897	$ 3,390
Supplemental Cash Flow Disclosures:			
Cash paid for:			
Interest expense	$ –	$ –	$ –
Income taxes	$ –	$ –	$ –

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

ShopEye, Inc.
(A Development Stage Company)
NOTES TO INTERIM FINANCIAL STATEMENTS
November 30, 2012

NOTE 1. GENERAL ORGANIZATION AND BUSINESS

ShopEye, Inc. (the "Company") is a development stage company, incorporated in the State of Florida on May 11, 2011. ShopEye, Inc. with the goal to provide retailers the ability to provide a consumer application with consolidated real-time in store product information. The Company plans to develop the application to provide product information, coupons, ratings, and opinions to enhance the shopping experience.

The Company' s management has chosen May 31 for its fiscal year end.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING PRACTICES

Basis of Presentation

The accompanying financial statements have been prepared in accordance with United States generally accepted accounting principles (US GAAP) for interim financial information and in accordance with professional standards promulgated by the Public Company Accounting Oversight Board (PCAOB). They reflect all adjustments which are, in the opinion of management, necessary for a fair presentation of the financial position and operating results for the three months ended November 30, 2012, respectively along with the period May 11, 2011 (date of inception) to November 30, 2012.

Accounting Basis

The Company is currently a development stage company reporting under the provisions of Accounting Standards Codification ("ASC") 915, Development Stage Entity. These financial statements are prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America.

Cash and Cash Equivalents

Cash and cash equivalents are reported in the balance sheet at cost, which approximates fair value. For the purpose of the financial statements cash equivalents include all highly liquid investments with maturity of three months or less.

Fair Value of Financial Instruments

The fair value of cash and cash equivalents and accounts payable approximates the carrying amount of these financial instruments due to their short maturity.

Earnings (Loss) per Share

The Company adopted ASC 260, Earnings per Share. Basic earnings (loss) per share are calculated by dividing the Company' s net income available to common shareholders by the weighted average number of common shares outstanding during the year. The diluted earnings (loss) per share are calculated by dividing the Company' s net income (loss) available to common shareholders by the diluted weighted average number of shares outstanding for the period. The diluted weighted average number of shares outstanding is the basic weighted number of shares adjusted as of the first of the year for any potentially dilutive debt or equity. There are no diluted shares outstanding.

Dividends

The Company has not adopted any policy regarding payment of dividends. No dividends have been paid during the period shown.

Income Taxes

The Company adopted ASC 740, Income Taxes, at its inception. Under ASC 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 bases. Deferred tax assets, including tax loss and credit carryforwards, and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. Deferred income tax expense represents the change during the period in the deferred tax assets and deferred tax liabilities. The components of the deferred tax assets and liabilities are individually classified as current and non-current based on their characteristics. 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. No deferred tax assets or liabilities were recognized as of November 30, 2012.

Advertising

The Company will expense advertising as incurred. The advertising since inception has been zero.

Use of Estimates

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 revenue and expenses during the reporting period. Actual results could differ from those estimates.

Revenue and Cost Recognition

The Company has no current source of revenue; therefore the Company has not yet adopted any policy regarding the recognition of revenue or cost.

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.

Property

The Company does not own any real estate or other properties. The Company' s office is located at the CEO' s house at 108 Flying Mist Isle, Foster City, CA 94404.

Recently Issued Accounting Pronouncements

In June 2009, the Financial Accounting Standards Board ("FASB") issued SFAS No. 168, "The FASB Accounting Standards Codification and the Hierarchy of Generally Accepted Accounting Principles - a replacement of FASB Statement No. 162," ("SFAS 168"). SFAS 168 establishes the FASB Accounting Standards Codification ("Codification") as the source of authoritative generally accepted accounting principles ("GAAP") for nongovernmental entities. The Codification does not change GAAP. Instead, it takes the thousands of individual pronouncements that currently comprise GAAP and reorganizes them into approximately ninety accounting topics, and displays all topics using a consistent structure. Contents in each topic are further organized first by subtopic, then section and finally paragraph. The paragraph level is the only level that contains substantive content. Citing particular content in the Codification involves specifying the unique numeric path to the content through the topic, subtopic, section and paragraph structure. FASB suggests that all citations begin with "FASB ASC," where ASC stands for Accounting Standards Codification. Changes to the ASC subsequent to June 30, 2009 are referred to as Accounting Standards Updates ("ASU").

In conjunction with the issuance of SFAS 168, the FASB also issued its first Accounting Standards Update No. 2009-1, "Topic 105 - Generally Accepted Accounting Principles" ("ASU 2009-1") which includes SFAS 168 in its entirety as a transition to the ASC.

ASU 2009-1 is effective for interim and annual periods ending after September 15, 2009 and will not have an impact on the Company' s financial position or results of operations but will change the referencing system for accounting standards.

In February 2010, the FASB issued ASU 2010-09 "Subsequent Events - Amendments to Certain Recognition and Disclosure Requirements" ("ASU 2010-09"), which amends FASB ASC Topic 855, Subsequent Events, so that SEC filers no longer are required to disclose the date through which subsequent events have been evaluated in originally issued and revised financial statements. ASU No. 2010-09 was effective immediately and the Company adopted these new requirements in the first quarter of 2010. The adoption did not have a material impact on the disclosures of the Company' s financial statements.

As of November 30, 2012, all citations to the various SFAS' have been eliminated and will be replaced with FASB ASC as suggested by the FASB in future interim and annual financial statements.

As of November 30, 2012, the Company does not expect any of the recently issued accounting pronouncements to have a material impact on its financial condition or results of operations.

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.

NOTE 3. INCOME TAXES

The Company provides for income taxes under ASC Topic 740 which requires the use of an asset and liability approach in accounting for income taxes. Deferred tax assets and liabilities are recorded based on the differences between the financial statement and tax bases of assets and liabilities and the tax rates in effect currently.

ASC Topic 740 requires the reduction of deferred tax assets by a valuation allowance if, based on the weight of available evidence, it is more likely than not that some or all of the deferred tax assets will not be realized. In the Company' s opinion, it is uncertain whether they will generate sufficient taxable income in the future to fully utilize the net deferred tax asset.

The Company utilizes the asset and liability method for financial reporting of income taxes. Deferred tax assets and liabilities are determined based on temporary differences between financial reporting and the tax basis of assets and liabilities, and are measured by applying enacted rates and laws to taxable years in which such differences are expected to be recovered or settled. Any changes in tax rates or laws are recognized in the period when such changes are enacted.

As of November 30, 2012, the Company has $7,023 in gross deferred tax assets resulting from net operating loss carry-forwards. A valuation allowance has been recorded to fully offset these deferred tax assets because the Company's management believes future realization of the related income tax benefits is uncertain. Accordingly, the net provision for income taxes is zero for the period May 11, 2011 (inception) to November 30, 2012. As of November 30, 2012, the Company has federal net operating loss carry forwards of approximately $18,009 available to offset future taxable income through 2031. The difference between the tax provision at the statutory federal income tax rate on February 29, 2012 and the tax provision attributable to loss before income taxes is as follows:

	For the period May 11, 2011 (date of inception) through November 30, 2012
Statutory federal income taxes	34.0%
State taxes, net of federal benefits	5.0%
Valuation allowance	-39.0%

Income tax rate	–

The Company has not been required to file income tax returns since the date of inception.

As of November 30, 2012, the Company had estimated net loss carry forwards of approximately $18,009 which expires through its tax year ending 2031. Utilization of these net operating loss carry forwards may be limited in accordance with IRC Section 382 in the event of certain shifts in ownership.

NOTE 4. STOCKHOLDERS' EQUITY

Preferred Stock

As of November 30, 2012, there are 20,000,000 Preferred Shares at $0.0001 par value authorized, none issued and outstanding.

Common Stock

On May 19, 2011, the Company issued 9,000,000 of its $0.0001 par value common stock for $8,100 cash and $900 in a stock subscription receivable to the founder of the Company. The issuance of the shares was made to the sole officer and director of the Company and an individual who is a sophisticated and accredited investor, therefore, the issuance was exempt from registration of the Securities Act of 1933 by reason of Section 4 (2) of that Act.

On May 1, 2012, the Company issued 350,000 of its $0.0001 par value common stock to shareholders for $3,500. The issuance of the shares were made pursuant to the Company' s S1 registration statement.

On November 1, 2012, the Company issued 300,000 of its $0.0001 par value common stock to shareholders for $3,000. The issuance of the shares were made pursuant to the Company' s S1 registration statement.

As of November 30, 2012, there are 9,650,000 common shares issued and outstanding.

NOTE 5. RELATED PARTY TRANSACTIONS

As of November 30, 2012, the sole officer and sole director of the Company is involved in other business activities and may, in the future, become involved in other business opportunities that become available. He may face a conflict in selecting between the Company and other business interests. The Company has not formulated a policy for the resolution of such conflicts.

NOTE 6. GOING CONCERN

As of November 30, 2012, the accompanying financial statements have been presented on the basis that it is a going concern in the development stage, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business.

For the period May 11, 2011 (date of inception) through November 30, 2012 the Company has had a net loss of $18,009 consisting of SEC audit and review fees, California state taxes, and incorporation fees for the Company to initiate its SEC reporting requirements.

As of November 30, 2012, the Company has not yet emerged from the development stage. In view of these matters, recoverability of any asset amounts shown in the accompanying audited financial statements is dependent upon the Company' s ability to begin operations and to achieve a level of profitability. Since inception, the Company has financed its activities principally from the sale of equity securities. The Company intends on financing its future development activities and its working capital needs largely from loans and the sale of public equity securities with some additional funding from other traditional financing sources, including term notes, until such time that funds provided by operations are sufficient to fund working capital requirements.

NOTE 7. CONCENTRATION OF RISKS

Cash Balances

The Company maintains its cash in institutions insured by the Federal Deposit Insurance Corporation (FDIC). All other deposit accounts at FDIC-insured institutions were insured up to at least $250,000 per depositor until December 31, 2009. On January 1, 2010, FDIC deposit insurance for all deposit accounts, except for certain retirement accounts, returned to $100,000 per depositor. The Company had no deposits in excess of insured amounts as of November 30, 2012.

NOTE 8. NOTE PAYABLE

On November 14, 2012, the company issued a note payable in the amount of $3,000 to an unrelated party. The note accrues interest at 5% and is due on demand.

NOTE 9. SUBSEQUENT EVENTS

The Company has evaluated events and transactions that occurred subsequent to November 30, 2012 through January 7, 2013, the date the interim financial statements were available to be issued, for potential recognition or disclosure in the accompanying financial statements. Other than the disclosures above, the Company did not identify any events or transactions that should be recognized or disclosed in the accompanying financial statements.

ITEM 2. MANAGEMENT DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATION

Overview

ShopEye, Inc. is a development stage company and was incorporated in Florida on May 11, 2011, ShopEye intends to develop software with the goal to provide retailers the ability to provide a consumer application with consolidated real-time in store product information. The Company plans to develop the application to provide product information, coupons, ratings, and opinions to enhance the shopping experience.

Results of Operations

The following discussion should be read in conjunction with the condensed financial statements and segment data and in conjunction with the Company's S-1 and amended S-1/A's. Results or interim periods may not be indicative of results for the full year.

During the second quarter of the fiscal year 2013, the Company was worked on the software architecture, prototypes, and documentation of the in-store application. The application intends to provide users real time product information.

Total expenses for the three (3) months ended November 30, 2012 were $2,941 resulting in an operating loss for the period of $2,941 as compared to total expenses of $1,482 for the period ended November 30, 2011. The increase was because of increased filing and XBRL services fees in the quarter ended November 30, 2012.

General and Administrative expenses for the three (3) months ended November 30, 2012 were $2,291. There was $650 in professional fees.

Total expenses for the six (6) months ended November 30, 2012 were $3,925 resulting in an operating loss for the period of $3,925 as compared to total expenses of $2,703 for the same period ended November 30, 2011. The increase was because of increased filing and XBRL services fees in the period ended November 30, 2012.

General and Administrative expenses for the six (6) months ended November 30, 2012 were $2,625. There was $1,300 in professional fees.

Liquidity and Capital Resources

At November 30, 2012 we had working capital of -$2,509 consisting of cash on hand of $3,390, and $5,899 in current liabilities as compared to working capital of -$1,584 at May 31, 2012 and cash of $1,916.

Net cash used in operating activities for the six (6) months ended November 30, 2012 was $1,526 as compared to $5,103 for the period ending November 30, 2011.

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK.

Not applicable to a smaller reporting company.

ITEM 4. CONTROLS AND PROCEDURES

Management’ s Report On Internal Control Over Financial Reporting

Our management is responsible for establishing and maintaining adequate internal control over financial reporting. Internal control over financial reporting is defined in Rule 13a-15(f) or 15d-15(f) promulgated under the Securities Exchange Act of 1934 as a process designed by, or under the supervision of, the company’ s principal executive and principal financial officers and effected by the company’ s board of directors, management and other personnel, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with accounting principles generally accepted in the United States of America and includes those policies and procedures that:

- Pertain to the maintenance of records that in reasonable detail accurately and fairly reflect the transactions and dispositions of the assets of the company;

- Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with accounting principles generally accepted in the United States of America and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

- Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate. All internal control systems, no matter how well designed, have inherent limitations. Therefore, even those systems determined to be effective can provide only reasonable assurance with respect to financial statement preparation and presentation. Because of the inherent limitations of internal control, there is a risk that material misstatements may not be prevented or detected on a timely basis by internal control over financial reporting. However, these inherent limitations are known features of the financial reporting process. Therefore, it is possible to design into the process safeguards to reduce, though not eliminate, this risk.

As of November 30, 2012 management assessed the effectiveness of our internal control over financial reporting based on the criteria for effective internal control over financial reporting established in Internal Control - Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission ("COSO") and SEC guidance on conducting such assessments. Based on that evaluation, they concluded that, during the period covered by this report, such internal controls and procedures were not effective to detect the inappropriate application of US GAAP rules as more fully described below. This was due to deficiencies that existed in the design or operation of our internal controls over financial reporting that adversely affected our internal controls and that may be considered to be material weaknesses.

The matters involving internal controls and procedures that our management considered to be material weaknesses under the standards of the Public Company Accounting Oversight Board were: (1) lack of a functioning audit committee due to a lack of a majority of independent members and a lack of a majority of outside directors on our board of directors, resulting in ineffective oversight in the establishment and monitoring of required internal controls and procedures; (2) inadequate segregation of duties consistent with control objectives; and (3) ineffective controls over period end financial disclosure and reporting processes. The aforementioned material weaknesses were identified by our Chief Executive Officer in connection with the review of our financial statements as of November 30, 2012.

Management believes that the material weaknesses set forth in items (2) and (3) above did not have an effect on our financial results. However, management believes that the lack of a functioning audit committee and the lack of a majority of outside directors on our board of directors results in ineffective oversight in the establishment and monitoring of required internal controls and procedures, which could result in a material misstatement in our financial statements in future periods.

<u>Management' s Remediation Initiatives</u>

In an effort to remediate the identified material weaknesses and other deficiencies and enhance our internal controls, we have initiated, or plan to initiate, the following series of measures:

We will create a position to segregate duties consistent with control objectives and will increase our personnel resources and technical accounting expertise within the accounting function when funds are available to us. And, we plan to appoint one or more outside directors to our board of directors who shall be appointed to an audit committee resulting in a fully functioning audit committee who will undertake the oversight in the establishment and monitoring of required internal controls and procedures such as reviewing and approving estimates and assumptions made by management when funds are available to us.

Management believes that the appointment of one or more outside directors, who shall be appointed to a fully functioning audit committee, will remedy the lack of a functioning audit committee and a lack of a majority of outside directors on our Board.

We anticipate that these initiatives will be at least partially, if not fully, implemented by May 31, 2013. Additionally, we plan to test our updated controls and remediate our deficiencies by May 31, 2013.

<u>Changes in internal controls over financial reporting</u>

There was no change in our internal controls over financial reporting that occurred during the period covered by this report, which has materially affected, or is reasonably likely to materially affect, our internal controls over financial reporting.

PART II – OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS.

None.

ITEM 1A. RISK FACTORS.

Not applicable to a smaller reporting company.

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.

31.1	Rule 13(a)-14(a)/15(d)-14(a) Certification of principal executive officer
31.2	Rule 13(a)-14(a)/15(d)-14(a) Certification of principal financial and accounting officer
32.1	Section 1350 Certification of principal executive officer and principal financial and accounting officer
101 *	Interactive Data Files of Financial Statements and Notes.

* In accordance with Regulation S-T, the Interactive Data Files in Exhibit 101 to the Quarterly Report on Form 10-Q shall be deemed "furnished" and not "filed".

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.

ShopEye, Inc.

January 10, 2013

By: /s/ Ethelinda Corpuz
Its: Ethelinda Corpuz
President, Secretary, Treasurer,
Principal Executive Officer,
Principal Financial and Accounting Officer and Sole Director

EXHIBIT 31.1

RULE 13A-14(A)/15D-14(A) CERTIFICATION

I, Ethelinda Corpuz, certify that:

1. I have reviewed this quarterly report on Form 10-Q for the period ended November 30, 2012 of ShopEye, Inc.

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.

January 10, 2013

/s/ Ethelinda Corpuz
Ethelinda Corpuz, President,
Principal Executive Officer

EXHIBIT 31.2

RULE 13A-14(A)/15D-14(A) CERTIFICATION

I, Ethelinda Corpuz, certify that:

1. I have reviewed this quarterly report on Form 10-Q for the period ended November 30, 2012 of ShopEye, Inc.

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.

January 10, 2013

/s/ Ethelinda Corpuz
Ethelinda Corpuz, President,
Principal Financial and Accounting Officer

EXHIBIT 32.1

SECTION 1350 CERTIFICATION

In connection with the quarterly report of ShopEye, Inc. (the "Company") on Form 10-Q for the period ended November 30, 2012 as filed with the Securities and Exchange Commission (the "Report"), I, Ethelinda Corpuz, President of the Company, certify, pursuant to 18 U.S.C. SS. 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 result of operations of the Company.

January 10, 2013

/s/ Ethelinda Corpuz
Ethelinda Corpuz, President,
Principal Executive Officer
Principal Financial and Accounting Officer

A signed original of this written statement required by Section 906, or other document authenticating, acknowledging, or otherwise adopting the signature that appears in typed form within the electronic version of this written statement has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request.

STOCKHOLDERS' EQUITY	6 Months Ended Nov. 30, 2012
STOCKHOLDERS' EQUITY [Abstract]	
STOCKHOLDERS' EQUITY	**NOTE 4. STOCKHOLDERS' EQUITY**

NOTE 4. STOCKHOLDERS' EQUITY

Preferred Stock

As of November 30, 2012, there are 20,000,000 Preferred Shares at $0.0001 par value authorized, none issued and outstanding.

Common Stock

On May 19, 2011, the Company issued 9,000,000 of its $0.0001 par value common stock for $8,100 cash and $900 in a stock subscription receivable to the founder of the Company. The issuance of the shares was made to the sole officer and director of the Company and an individual who is a sophisticated and accredited investor, therefore, the issuance was exempt from registration of the Securities Act of 1933 by reason of Section 4 (2) of that Act.

On May 1, 2012, the Company issued 350,000 of its $0.0001 par value common stock to shareholders for $3,500. The issuance of the shares were made pursuant to the Company's S1 registration statement.

On November 1, 2012, the Company issued 300,000 of its $0.0001 par value common stock to shareholders for $3,000. The issuance of the shares were made pursuant to the Company's S1 registration statement.

As of November 30, 2012, there are 9,650,000 common shares issued and outstanding.

INCOME TAXES	6 Months Ended Nov. 30, 2012
INCOME TAXES [Abstract]	
INCOME TAXES	**NOTE 3. INCOME TAXES**

The Company provides for income taxes under ASC Topic 740 which requires the use of an asset and liability approach in accounting for income taxes. Deferred tax assets and liabilities are recorded based on the differences between the financial statement and tax bases of assets and liabilities and the tax rates in effect currently.

ASC Topic 740 requires the reduction of deferred tax assets by a valuation allowance if, based on the weight of available evidence, it is more likely than not that some or all of the deferred tax assets will not be realized. In the Company's opinion, it is uncertain whether they will generate sufficient taxable income in the future to fully utilize the net deferred tax asset.

The Company utilizes the asset and liability method for financial reporting of income taxes. Deferred tax assets and liabilities are determined based on temporary differences between financial reporting and the tax basis of assets and liabilities, and are measured by applying enacted rates and laws to taxable years in which such differences are expected to be recovered or settled. Any changes in tax rates or laws are recognized in the period when such changes are enacted.

As of November 30, 2012, the Company has $7,023 in gross deferred tax assets resulting from net operating loss carry-forwards. A valuation allowance has been recorded to fully offset these deferred tax assets because the Company's management believes future realization of the related income tax benefits is uncertain. Accordingly, the net provision for income taxes is zero for the period May 11, 2011 (inception) to November 30, 2012. As of November 30, 2012, the Company has federal net operating loss carry forwards of approximately $18,009 available to offset future taxable income through 2031. The difference between the tax provision at the statutory federal income tax rate on February 29, 2012 and the tax provision attributable to loss before income taxes is as follows:

	For the period May 11, 2011 (date of inception) through November 30, 2012
Statutory federal income taxes	34.0%
State taxes, net of federal benefits	5.0%
Valuation allowance	-39.0%
Income tax rate	-

The Company has not been required to file income tax returns since the date of inception.

As of November 30, 2012, the Company had estimated net loss carry forwards of approximately $18,009 which expires through its tax year ending 2031. Utilization of these net operating loss carry forwards may be limited in accordance with IRC Section 382 in the event of certain shifts in ownership.

BALANCE SHEETS (USD $)	Nov. 30, 2012	May 31, 2012
CURRENT ASSETS		
Cash and cash equivalents	$ 3,390	$ 1,916
Accounts receivable		
Total current assets	3,390	1,916
TOTAL ASSETS	3,390	1,916
CURRENT LIABILITIES		
Accounts payable & Accrued liabilities	2,874	3,500
Accrued interest	25	
Note payable	3,000	
Total liabilities	5,899	3,500
STOCKHOLDERS' EQUITY (DEFICIENCY)		
Preferred Stock: 20,000,000 shares authorized, $0.0001 par value. 0 shares Issued and outstanding.		
Common Stock: 480,000,000 shares authorized, $0.0001 par value. 9,650,000 and 9,350,000 shares issued and outstanding at November 30, 2012 and May 31, 2012, respectively.	965	935
Additional paid-in capital	14,535	11,565
Deficit accumulated during the development stage	(18,009)	(14,084)
Total Stockholders' Equity (Deficiency)	(2,509)	(1,584)
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	$ 3,390	$ 1,916

GENERAL ORGANIZATION AND BUSINESS	6 Months Ended
	Nov. 30, 2012
GENERAL ORGANIZATION AND BUSINESS [Abstract]	
GENERAL ORGANIZATION AND BUSINESS	**NOTE 1. GENERAL ORGANIZATION AND BUSINESS** ShopEye, Inc. (the "Company") is a development stage company, incorporated in the State of Florida on May 11, 2011. ShopEye, Inc. with the goal to provide retailers the ability to provide a consumer application with consolidated real-time in store product information. The Company plans to develop the application to provide product information, coupons, ratings, and opinions to enhance the shopping experience. The Company's management has chosen May 31 for its fiscal year end.

SUMMARY OF SIGNIFICANT ACCOUNTING PRACTICES	6 Months Ended
	Nov. 30, 2012
SUMMARY OF SIGNIFICANT ACCOUNTING PRACTICES [Abstract]	
SUMMARY OF SIGNIFICANT ACCOUNTING PRACTICES	NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING PRACTICES

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING PRACTICES

Basis of Presentation

The accompanying financial statements have been prepared in accordance with United States generally accepted accounting principles (US GAAP) for interim financial information and in accordance with professional standards promulgated by the Public Company Accounting Oversight Board (PCAOB). They reflect all adjustments which are, in the opinion of management, necessary for a fair presentation of the financial position and operating results for the three months ended November 30, 2012, respectively along with the period May 11, 2011 (date of inception) to November 30, 2012.

Accounting Basis

The Company is currently a development stage company reporting under the provisions of Accounting Standards Codification ("ASC") 915, Development Stage Entity. These financial statements are prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America.

Cash and Cash Equivalents

Cash and cash equivalents are reported in the balance sheet at cost, which approximates fair value. For the purpose of the financial statements cash equivalents include all highly liquid investments with maturity of three months or less.

Fair Value of Financial Instruments

The fair value of cash and cash equivalents and accounts payable approximates the carrying amount of these financial instruments due to their short maturity.

Earnings (Loss) per Share

The Company adopted ASC 260, Earnings per Share. Basic earnings (loss) per share are calculated by dividing the Company's net income available to common shareholders by the weighted average number of common shares outstanding during the year. The diluted earnings (loss) per share are calculated by dividing the Company's net income (loss) available to common shareholders by the diluted weighted average number of shares outstanding for the period. The diluted weighted average number of shares outstanding is the basic weighted number of shares adjusted as of the first of the year for any potentially dilutive debt or equity. There are no diluted shares outstanding.

Dividends

The Company has not adopted any policy regarding payment of dividends. No dividends have been paid during the period shown.

Income Taxes

The Company adopted ASC 740, Income Taxes, at its inception. Under ASC 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 bases. Deferred tax assets, including tax loss and credit carryforwards, and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. Deferred income tax expense represents the change during the period in the deferred tax assets and deferred tax liabilities. The components of the deferred tax assets and liabilities are individually classified as current and non-current based on their characteristics. 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. No deferred tax assets or liabilities were recognized as of November 30, 2012.

Advertising

The Company will expense advertising as incurred. The advertising since inception has been zero.

Use of Estimates

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 revenue and expenses during the reporting period. Actual results could differ from those estimates.

Revenue and Cost Recognition

The Company has no current source of revenue; therefore the Company has not yet adopted any policy regarding the recognition of revenue or cost.

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.

Property

The Company does not own any real estate or other properties. The Company's office is located at the CEO's house at 108 Flying Mist Isle, Foster City, CA 94404.

Recently Issued Accounting Pronouncements

In June 2009, the Financial Accounting Standards Board ("FASB") issued SFAS No. 168, "The FASB Accounting Standards Codification and the Hierarchy of Generally Accepted Accounting Principles - a replacement of FASB Statement No. 162," ("SFAS 168"). SFAS 168 establishes the FASB Accounting Standards Codification ("Codification") as the source of authoritative generally accepted accounting principles ("GAAP") for nongovernmental entities. The Codification does not change GAAP. Instead, it takes the thousands of individual pronouncements that currently comprise GAAP and reorganizes them into approximately ninety accounting topics, and displays all topics using a consistent structure. Contents in each topic are further organized first by subtopic, then section and finally paragraph. The paragraph level is the only level that contains substantive content. Citing particular content in the Codification involves specifying the unique numeric path to the content through the topic, subtopic, section and paragraph structure. FASB suggests that all citations begin with "FASB ASC," where ASC stands for Accounting Standards Codification. Changes to the ASC subsequent to June 30, 2009 are referred to as Accounting Standards Updates ("ASU").

In conjunction with the issuance of SFAS 168, the FASB also issued its first Accounting Standards Update No. 2009-1, "Topic 105 - Generally Accepted Accounting Principles" ("ASU 2009-1") which includes SFAS 168 in its entirety as a transition to the ASC.

ASU 2009-1 is effective for interim and annual periods ending after September 15, 2009 and will not have an impact on the Company's financial position or results of operations but will change the referencing system for accounting standards.

In February 2010, the FASB issued ASU 2010-09 "Subsequent Events - Amendments to Certain Recognition and Disclosure Requirements" ("ASU 2010-09"), which amends FASB ASC Topic 855, Subsequent Events, so that SEC filers no longer are required to disclose the date through which subsequent events have been evaluated in originally issued and revised financial statements. ASU No. 2010-09 was effective immediately and the

Company adopted these new requirements in the first quarter of 2010. The adoption did not have a material impact on the disclosures of the Company's financial statements.

As of November 30, 2012, all citations to the various SFAS' have been eliminated and will be replaced with FASB ASC as suggested by the FASB in future interim and annual financial statements.

As of November 30, 2012, the Company does not expect any of the recently issued accounting pronouncements to have a material impact on its financial condition or results of operations.

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.

BALANCE SHEETS (Paranthetical) (USD $)	Nov. 30, 2012	May 31, 2012
BALANCE SHEETS [Abstract]		
Preferred stock, shares authorized	20,000,000	20,000,000
Preferred stock, par or stated value per share	$ 0.0001	$ 0.0001
Preferred stock, shares issued	0	0
Preferred stock, shares outstanding	0	0
Common Stock, shares authorized	480,000,000	480,000,000
Common Stock, par value per share	$ 0.0001	$ 0.0001
Common Stock, shares issued	9,650,000	9,350,000
Common Stock, shares outstanding	9,650,000	9,350,000

INCOME TAXES (Narrative) (Details) (USD $)	Nov. 30, 2012
INCOME TAXES [Abstract]	
Deferred tax assets, gross	$ 7,023
Operating loss carryforwards, federal	$ 18,009

Document and Entity Information	6 Months Ended Nov. 30, 2012	Jan. 01, 2013
Document And Entity Information Abstract		
Document Type	10-Q	
Amendment Flag	false	
Document Period End Date	Nov. 30, 2012	
Entity Registrant Name	ShopEye, Inc.	
Entity Central Index Key	0001525896	
Current Fiscal Year End Date	--05-31	
Document Fiscal Period Focus	Q2	
Document Fiscal Year Focus	2013	
Entity Filer Category	Smaller Reporting Company	
Entity Common Stock, Shares Outstanding		9,650,000

INCOME TAXES (Schedule of Reconciliation of Income Tax Rate) (Details)	6 Months Ended
	Nov. 30, 2012
INCOME TAXES [Abstract]	
Statutory federal income taxes	34.00%
State tax rate	5.00%
Valuation allowance	(39.00%)
Income tax rate	0.00%

STATEMENTS OF OPERATIONS (USD $)	3 Months Ended		6 Months Ended		19 Months Ended
	Nov. 30, 2012	Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2011	Nov. 30, 2012
STATEMENTS OF OPERATIONS [Abstract]					
REVENUES					
EXPENSES					
General & Administrative	2,291	882	2,625	882	6,723
Professional Fees	650	600	1,300	1,821	11,286
Total expenses	2,941	1,482	3,925	2,703	18,009
Loss Before Income Taxes	(2,941)	(1,482)	(3,925)	(2,703)	(18,009)
Provision for Income Taxes					
Net Loss	$ (2,941)	$ (1,482)	$ (3,925)	$ (2,703)	$ (18,009)
PER SHARE DATA:					
Basic and diluted loss per common share					
Basic and diluted weighted Average Common shares outstanding	9,448,901	9,000,000	9,399,180	9,000,000	9,149,821

CONCENTRATION OF RISKS	6 Months Ended Nov. 30, 2012
CONCENTRATION OF RISKS [Abstract]	
CONCENTRATION OF RISKS	**NOTE 7. CONCENTRATION OF RISKS** Cash Balances The Company maintains its cash in institutions insured by the Federal Deposit Insurance Corporation (FDIC). All other deposit accounts at FDIC-insured institutions were insured up to at least $250,000 per depositor until December 31, 2009. On January 1, 2010, FDIC deposit insurance for all deposit accounts, except for certain retirement accounts, returned to $100,000 per depositor. The Company had no deposits in excess of insured amounts as of November 30, 2012.

GOING CONCERN	6 Months Ended Nov. 30, 2012
GOING CONCERN [Abstract]	
GOING CONCERN	**NOTE 6. GOING CONCERN** As of November 30, 2012, the accompanying financial statements have been presented on the basis that it is a going concern in the development stage, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. For the period May 11, 2011 (date of inception) through November 30, 2012 the Company has had a net loss of $18,009 consisting of SEC audit and review fees, California state taxes, and incorporation fees for the Company to initiate its SEC reporting requirements. As of November 30, 2012, the Company has not yet emerged from the development stage. In view of these matters, recoverability of any asset amounts shown in the accompanying audited financial statements is dependent upon the Company's ability to begin operations and to achieve a level of profitability. Since inception, the Company has financed its activities principally from the sale of equity securities. The Company intends on financing its future development activities and its working capital needs largely from loans and the sale of public equity securities with some additional funding from other traditional financing sources, including term notes, until such time that funds provided by operations are sufficient to fund working capital requirements.

STOCKHOLDERS' EQUITY (Details) (USD $)	1 Months Ended				
	Nov. 01, 2012	May 19, 2012	May 01, 2012	Nov. 30, 2012	May 31, 2012
STOCKHOLDERS' EQUITY [Abstract]					
Preferred stock, shares authorized				20,000,000	20,000,000
Preferred stock, par or stated value per share				$ 0.0001	$ 0.0001
Preferred stock, shares issued				0	0
Preferred stock, shares outstanding				0	0
Stock issued for cash, shares	300,000	9,000,000	350,000		
Stock issued for cash	$ 3,000	$ 8,100	$ 3,500		
Common Stock, par value per share	$ 0.0001	$ 0.0001	$ 0.0001	$ 0.0001	$ 0.0001
Stock issued, subscription		$ 900			
Common Stock, shares issued				9,650,000	9,350,000
Common Stock, shares outstanding				9,650,000	9,350,000

SUMMARY OF SIGNIFICANT ACCOUNTING PRACTICES (Policy)	6 Months Ended
	Nov. 30, 2012
SUMMARY OF SIGNIFICANT ACCOUNTING PRACTICES [Abstract]	
Basis of Presentation	Basis of Presentation The accompanying financial statements have been prepared in accordance with United States generally accepted accounting principles (US GAAP) for interim financial information and in accordance with professional standards promulgated by the Public Company Accounting Oversight Board (PCAOB). They reflect all adjustments which are, in the opinion of management, necessary for a fair presentation of the financial position and operating results for the three months ended November 30, 2012, respectively along with the period May 11, 2011 (date of inception) to November 30, 2012.
Accounting Basis	Accounting Basis The Company is currently a development stage company reporting under the provisions of Accounting Standards Codification ("ASC") 915, Development Stage Entity. These financial statements are prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America.
Cash and Cash - Equivalents	Cash and Cash Equivalents Cash and cash equivalents are reported in the balance sheet at cost, which approximates fair value. For the purpose of the financial statements cash equivalents include all highly liquid investments with maturity of three months or less.
Fair Value of Financial Instruments	Fair Value of Financial Instruments The fair value of cash and cash equivalents and accounts payable approximates the carrying amount of these financial instruments due to their short maturity.
Earnings (Loss) per Share	Earnings (Loss) per Share The Company adopted ASC 260, Earnings per Share. Basic earnings (loss) per share are calculated by dividing the Company's net income available to common shareholders by the weighted average number of common shares outstanding during the year. The diluted earnings (loss) per share are calculated by dividing the Company's net income (loss) available to common shareholders by the diluted weighted average number of shares outstanding for the period. The diluted weighted average number of shares outstanding is the basic weighted number of shares adjusted as of the first of the year for any potentially dilutive debt or equity. There are no diluted shares outstanding.
Dividends	Dividends The Company has not adopted any policy regarding payment of dividends. No dividends have been paid during the period shown.
Income Taxes	Income Taxes The Company adopted ASC 740, Income Taxes, at its inception. Under ASC 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 bases. Deferred tax assets, including tax loss and credit carryforwards, and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. Deferred income tax expense represents the change during the period in the deferred tax assets and deferred tax liabilities. The components of the deferred tax assets and liabilities are

individually classified as current and non-current based on their characteristics. 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. No deferred tax assets or liabilities were recognized as of November 30, 2012.

Advertising	Advertising The Company will expense advertising as incurred. The advertising since inception has been zero.
Use of Estimates	Use of Estimates 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 revenue and expenses during the reporting period. Actual results could differ from those estimates.
Revenue and Cost Recognition	Revenue and Cost Recognition The Company has no current source of revenue; therefore the Company has not yet adopted any policy regarding the recognition of revenue or cost.
Related Parties	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.
Property	Property The Company does not own any real estate or other properties. The Company's office is located at the CEO's house at 108 Flying Mist Isle, Foster City, CA 94404.

NOTE PAYABLE	6 Months Ended Nov. 30, 2012
NOTE PAYABLE [Abstract]	
NOTE PAYABLE	**NOTE 8. NOTE PAYABLE** On November 14, 2012, the company issued a note payable in the amount of $3,000 to an unrelated party. The note accrues interest at 5% and is due on demand.

SUBSEQUENT EVENTS	6 Months Ended Nov. 30, 2012
SUBSEQUENT EVENTS [Abstract]	
Subsequent Events	**NOTE 9. SUBSEQUENT EVENTS** The Company has evaluated events and transactions that occurred subsequent to November 30, 2012 through January 7, 2013, the date the interim financial statements were available to be issued, for potential recognition or disclosure in the accompanying financial statements. Other than the disclosures above, the Company did not identify any events or transactions that should be recognized or disclosed in the accompanying financial statements.

INCOME TAXES (Tables)	6 Months Ended Nov. 30, 2012
INCOME TAXES [Abstract]	
Schedule of Reconciliation of Income Tax Rate	

	For the period May 11, 2011 (date of inception) through November 30, 2012
Statutory federal income taxes	34.0%
State taxes, net of federal benefits	5.0%
Valuation allowance	-39.0%
Income tax rate	-

NOTE PAYABLE (Details) (USD $)	0 Months Ended Nov. 14, 2012
NOTE PAYABLE [Abstract]	
Note payable	$ 3,000
Note payable, interest rate	5.00%

STATEMENTS OF CASH FLOWS (USD $)	6 Months Ended		19 Months Ended
	Nov. 30, 2012	Nov. 30, 2011	Nov. 30, 2012
OPERATING ACTIVITIES			
Net Loss	$ (3,925)	$ (2,703)	$ (18,009)
Changes in Operating Assets and Liabilities:			
Increase (decrease) in accounts payable and accrued liabilities	(601)		2,899
Note payable	3,000	(2,400)	3,000
Net cash used in operating activities	(1,526)	(5,103)	(12,110)
FINANCING ACTIVITIES			
Common stock issued for cash	3,000		15,500
Net cash provided by financing activities	3,000		15,500
INCREASE IN CASH AND CASH EQUIVALENTS	1,474	(5,103)	3,390
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	1,916	9,000	
CASH AND CASH EQUIVALENTS AT END OF PERIOD	3,390	3,897	3,390
Supplemental Cash Flow Disclosures:			
Cash paid for interest expense			
Cash paid for income taxes			

RELATED PARTY TRANSACTIONS	6 Months Ended Nov. 30, 2012
RELATED PARTY TRANSACTIONS [Abstract]	
RELATED PARTIES BALANCES AND TRANSACTIONS	**NOTE 5. RELATED PARTY TRANSACTIONS** As of November 30, 2012, the sole officer and sole director of the Company is involved in other business activities and may, in the future, become involved in other business opportunities that become available. He may face a conflict in selecting between the Company and other business interests. The Company has not formulated a policy for the resolution of such conflicts.

GOING CONCERN (Details) (USD $)	3 Months Ended		6 Months Ended		19 Months Ended
	Nov. 30, 2012	Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2011	Nov. 30, 2012
GOING CONCERN [Abstract]					
Net Loss	$ (2,941)	$ (1,482)	$ (3,925)	$ (2,703)	$ (18,009)