FORM 10-Q

Quarterly report pursuant to sections 13 or 15(d)

Filing Date: **2009-01-26** | Period of Report: **2008-12-31**
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FILER

Max Cash Media Inc

CIK:**1423107**| IRS No.: **020811868** | State of Incorp.:**NV** | Fiscal Year End: **0930**
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SIC: **7389** Business services, nec

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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 December 31, 2008

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

For the transition period from ______to______.

MAX CASH MEDIA, INC.
(Exact name of registrant as specified in Charter)

Nevada	**333-148722**	
(State or other jurisdiction of incorporation or organization)	(Commission File No.)	(IRS Employee Identification No.)

50 Brompton Road, Apt. 1X
Great Neck, NY 11021
(Address of Principal Executive Offices)

---

(646) 303-6840
(Issuer Telephone number)

(Former Name or Former Address if Changed Since Last Report)

Check whether the issuer (1) has filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the preceding 12 months (or for such shorter period that the issuer 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 is a large accelerated filer, an accelerated filer, a non-accelerated filer or a smaller reporting company filer. See definition of "accelerated filer" and "large accelerated filer" in Rule 12b-2 of the Exchange Act (Check one):

Large Accelerated Filer ☐ Accelerated Filer ☐ Non-Accelerated Filer ☐ Smaller Reporting Company ☒

Indicate by check mark whether the registrant is a shell company as defined in Rule 12b-2 of the Exchange Act.
Yes ☒ No ☐

State the number of shares outstanding of each of the issuer's classes of common equity, as of January 26, 2009: 6,370,000 shares of common stock.

MAX CASH MEDIA, INC.
FORM 10-Q
December 31, 2008

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PART I-- FINANCIAL INFORMATION

PART II-- OTHER INFORMATION

Item 1. Financial Information

MAX CASH MEDIA, INC.
(A DEVELOPMENT STAGE COMPANY)

CONTENTS

Max Cash Media, Inc.
(A Development Stage Company)
Balance Sheets

ASSETS

	December 31, 2008 (Unaudited)	September 30, 2008
Current Assets		
Cash	$518	$3,033
Prepaid Expense	1,667	4,167
Total Assets	**$2,185**	**$7,200**

LIABILITIES AND STOCKHOLDERS' EQUITY/(DEFICIENCY)

	December 31, 2008 (Unaudited)	September 30, 2008
Current Liabilities		
Accounts Payable	$7,214	$6,500
Total Liabilities	**7,214**	**6,500**
Commitments and Contingencies		
Stockholders' Equity /(Deficiency)		
Preferred stock, $0.001 par value; 10,000,000 shares authorized, none issued and outstanding	-	-
Common stock, $0.001 par value; 100,000,000 shares authorized, 6,370,000 and 6,370,000 issued and outstanding, respectively	6,370	6,370
Additional paid-in capital	144,473	138,823
Deficit accumulated during the development stage	(155,872)	(144,493)
Total Stockholders' Equity/(Deficiency)	**(5,029)**	**700**
Total Liabilities and Stockholders' Equity/(Deficiency)	**$2,185**	**$7,200**

See accompanying notes to condensed unaudited financial statements

Max Cash Media, Inc.
(A Development Stage Company)
Condensed Statements of Operations
(Unaudited)

	For the Three Months Ended December 31, 2008	For the Three Months Ended December 31, 2007	For the period from July 9, 2007(inception) to December 31, 2008
Operating Expenses			
Professional fees	$7,320	$32,500	$ 133,828
General and administrative	4,059	664	22,909
Total Operating Expenses	11,379	33,164	156,737
Loss from Operations	(11,379)	(33,164)	(156,737)
Other Income			
Interest Income	-	244	865
LOSS FROM OPERATIONS BEFORE INCOME TAXES	(11,379)	(32,920)	(155,872)
Provision for Income Taxes	-	-	-
NET LOSS	**$(11,379)**	**$(32,920)**	**$ (155,872)**
Net Loss Per Share - Basic and Diluted	**$(0.00)**	**$(0.01)**	
Weighted average number of shares outstanding during the year/period - Basic and Diluted	**6,370,000**	**6,286,304**	

See accompanying notes to condensed unaudited financial statements

Max Cash Media, Inc.
(A Development Stage Company)
Condensed Statement of Changes in Stockholders' Equity/(Deficiency)
For the period from July 9, 2007 (Inception) to December 31, 2008
(Unaudited)

	Preferred Stock		Common stock		Additional paid-in capital	Deficit accumulated during the development stage	Subscription Receivable	Total Stockholder's Equity/ (Deficiency)
	Shares	Amount	Shares	Amount				
Balance July 9, 2007	-	$-	-	$-	$-	$ -	$ -	$ -
Common stock issued for services to founder ($0.001)	-	-	5,000,000	5,000	-	-	-	5,000
Common stock issued for cash ($0.10/ per share)	-	-	255,000	255	25,245	-	(25,500)	-
In kind contribution of services	-	-	-	-	593	-	-	593
Net loss for the period July 9, 2007 (inception) to September 30, 2007	-	-	-	-	-	(16,593)	-	(16,593)
Balance, September 30, 2007	-	-	5,255,000	5,255	25,838	(16,593)	(25,500)	(11,000)
Common stock issued for cash ($0.10/ per share)	-	-	1,115,000	1,115	110,385	-	-	111,500
Cash received for subscription receivable	-	-	-	-	-	-	25,500	25,500
In kind contribution of services	-	-	-	-	2,600	-	-	2,600
Net loss for the year ended September 30, 2008	-	-	-	-	-	(127,900)	-	(127,900)
Balance, September 30, 2008	-	-	6,370,000	6,370	138,823	(144,493)	-	700
In kind contribution of services	-	-	-	-	650	-	-	650
Forgiveness of a third party account payable					5,000			5,000
Net loss for the period ended December 31, 2008	-	-	-	-	-	(11,379)	-	(11,379)
Balance, December 31, 2008	**-**	**$-**	**6,370,000**	**$6,370**	**$144,473**	**$ (155,872)**	**$ -**	**$ (5,029)**

See accompanying notes to condensed unaudited financial statements

Max Cash Media, Inc.
(A Development Stage Company)
Condensed Statements of Cash Flows
(Unaudited)

	For the Three Months Ended December 31, 2008	For the Three Months Ended December 31, 2007	For the Period from July 9, 2007 (Inception) to December 31, 2008
Cash Flows Used in Operating Activities:			
Net Loss	$(11,379)	$(32,920)	$(155,872)
Adjustments to reconcile net loss to net cash used in operations			
In-kind contribution of services	650	650	3,843
Shares issued to founder for services	-	-	5,000
Changes in operating assets and liabilities:			
Increase (Decrease) in prepaid expenses	2,500	-	(1,667)
(Decrease) Increase in accounts payable and accrued expenses	5,714	(10,000)	12,214
Net Cash Used In Operating Activities	**(2,515)**	**(42,270)**	**(136,482)**
Cash Flows From Financing Activities:			
Proceeds from loan payable- Related party	-	-	1,100
Repayment of loan payable - Related party	-	(1,100)	(1,100)
Proceeds from issuance of common stock	-	137,000	137,000
Net Cash Provided by Financing Activities	**-**	**135,900**	**137,000**
Net Increase/(Decrease) in Cash	(2,515)	93,630	518
Cash at Beginning of Year/Period	3,033	100	-
Cash at End of Year/Period	**$518**	**$93,730**	**$518**
Supplemental disclosure of cash flow information:			
Cash paid for interest	$-	$-	$-
Cash paid for taxes	$120	$-	$120
Supplemental disclosure of non-cash investing and financing activities:			
Forgiveness of Accounts Payable	$5,000	$-	$5,000

See accompanying notes to condensed unaudited financial statements

MAX CASH MEDIA, INC.
(A DEVELOPMENT STAGE COMPANY)
NOTES TO CONDENSED FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2008
(UNAUDITED)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND ORGANIZATION

(A) Basis of Presentation

The accompanying unaudited condensed financial statements have been prepared in accordance with accounting principles generally accepted in The United States of America and the rules and regulations of the Securities and Exchange Commission for interim financial information. Accordingly, they do not include all the information necessary for a comprehensive presentation of financial position and results of operations.

It is management's opinion, however that all material adjustments (consisting of normal recurring adjustments) have been made which are necessary for a fair financial statements presentation. The results for the interim period are not necessarily indicative of the results to be expected for the year.

Activities during the development stage include developing the business plan and raising capital.

(B) Use of Estimates

In preparing financial statements in conformity with generally accepted accounting principles, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and revenues and expenses during the reported period. Actual results could differ from those estimates.

(C) Cash and Cash Equivalents

The Company considers all highly liquid temporary cash investments with an original maturity of three months or less to be cash equivalents. At December 31, 2008 and September 30, 2008, the Company had no cash equivalents.

(D) Loss Per Share

Basic and diluted net loss per common share is computed based upon the weighted average common shares outstanding as defined by Financial Accounting Standards No. 128, "Earnings Per Share." As of December 31, 2008 and 2007, there were no common share equivalents outstanding.

(E) Income Taxes

The Company accounts for income taxes under the Statement of Financial Accounting Standards No. 109, "*Accounting for Income Taxes*" ("SFAS 109"). Under SFAS 109, 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 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. Under SFAS 109, 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.

(F) Business Segments

The Company operates in one segment and therefore segment information is not presented.

(G) Revenue Recognition

The Company will recognize 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 will be recognized only when the price is fixed and determinable, persuasive evidence of an arrangement exists, the service is performed and collectability of the resulting receivable is reasonably assured.

(H) Recent Accounting Pronouncements

In May 2008, the FASB issued SFAS No. 162, *"The Hierarchy of Generally Accepted Accounting Principles"* (SFAS 162"). SFAS 162 identifies the sources of accounting principles and the framework for selecting principles to be used in the preparation of financial statements of nongovernmental entities that are presented in conformity with generally accepted accounting principles in the United States. This statement shall be effective 60 days following the SEC's approval of the Public Company Accounting Oversight Board's amendments to AU section 411, The Meaning of Present Fairly in Conformity with Generally Accepted Accounting Principles. The Company is currently evaluating the impact of SFAS 162, but does not expect the adoption of this pronouncement will have a material impact on its financial position, results of operations or cash flows.

NOTE 2 STOCKHOLDERS' EQUITY

(A) Common Stock Issued for Cash

During October 2007, the Company issued 1,115,000 shares of common stock for $111,500 ($0.10/share).

During October 2007, the Company collected 25,500 ($0.10/share) for the sale of 255,000 shares of common stock made during the period from July 9, 2007 (inception) through September 30, 2007.

(B) In-Kind Contribution

Effective December 31, 2008, the Company forgave the third party account payable in the amount of $5,000. The amount has been reclassified as an additional paid in capital and an in kind contribution of services. (See Notes 3 and 4)

For the three months ended December 30, 2008, a shareholder of the Company contributed services having a fair value of $650 (See Note 4).

For the year ended September 30, 2008, a shareholder of the Company contributed services having a fair value of $2,600 (See Note 4).

For the year ended September 30, 2007 the shareholder of the Company contributed services having a fair value of $593. (See Note 4)

(C) Stock Issued for Services

On July 9, 2007, the Company issued 5,000,000 shares of common stock to its founder having a fair value of $5,000 ($0.001/share) in exchange for services provided (See Note 4).

NOTE 3 FORGIVENESS OF A PAYABLE

Effective December 31, 2008, the Company forgave the third party account payable in the amount of $5,000. The amount has been reclassified as an additional paid in capital and an in kind contribution of services. (See Notes 2(B) and 4)

NOTE 4 COMMITMENTS

On October 15, 2007, the Company entered into a consulting agreement to receive administrative and other miscellaneous services. The Company is required to pay $7,500 a month. The agreement was to remain in effect unless either party desired to cancel the agreement. This agreement has been terminated as of July 31, 2008. In addition, the payment due for the month of July has been reduced to $5,000 by mutual agreement of both parties. Effective December 31, 2008, the amount of $5,000 has been forgiven. (See Notes 2(B) and 3).

NOTE 5 RELATED PARTY TRANSACTIONS

For the three months ended December 30, 2008, a shareholder of the Company contributed services having a fair value of $650 (See Note 2(B)).

For the year ended September 30, 2008 the shareholder of the Company contributed services having a fair value of $2,600 (See Note 2(B)).

For the year ended September 30, 2007, the Company received $1,100 from a principal stockholder. Pursuant to the terms of the loan, the loan is non interest bearing, unsecured and due on demand. The loan was repaid on October 23, 2007.

For the year ended September 30, 2007, the shareholder of the Company contributed services having a fair value of $593 (See Note 2(B)).

On July 9, 2007, the Company issued 5,000,000 shares of common stock to its founder having a fair value of $5,000 ($0.001/share) in exchange for services provided (See Note (2C)).

NOTE 6 GOING CONCERN

As reflected in the accompanying financial statements, the Company is in the development stage with no operations, used cash in operations of $136,482 from inception, and has a net loss since inception of $155,872. This raises substantial doubt about its ability to continue as a going concern. 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. The financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern.

Management believes that actions presently being taken to obtain additional funding and implement its strategic plans provide the opportunity for the Company to continue as a going concern.

Item 2. Management's Discussion and Analysis or Plan of Operation

Much of the discussion in this Item is "forward looking." Actual operations and results may materially differ from present plans and projections due to changes in economic conditions, new business opportunities, changed business conditions, and other developments. Other factors that could cause results to differ materially are described in our filings with the Securities and Exchange Commission.

The following are factors that could cause actual results or events to differ materially from those anticipated, and include, but are not limited to general economic, financial and business conditions, changes in and compliance with governmental laws and regulations, including various state and federal environmental regulations, our ability to obtain additional financing from outside investors and/or bank and mezzanine lenders; and our ability to generate sufficient revenues to cover operating losses and position us to achieve positive cash flow.

Readers are cautioned not to place undue reliance on the forward-looking statements contained herein, which speak only as of the date hereof. We believe the information contained in this Form 10-Q to be accurate as of the date hereof. Changes may occur after that date. We will not update that information except as required by law in the normal course of its public disclosure practices.

Additionally, the following discussion regarding our financial condition and results of operations should be read in conjunction with the financial statements and related notes contained in Item 1 of Part I of this Form 10-Q.

Plan of Operation

We have not begun operations, and we require outside capital to implement our business model.

1. We believe we can begin to implement our plan to acquire intellectual property.

2. All functions will be coordinated and managed by the founder of the Company, including marketing, finance and operations. We intend to hire a part-time employee to coordinate marketing efforts and read submissions. The time commitment of the position will depend upon the aggressiveness of our submissions, but we believe it will require a minimum of $15,000 to hire the personnel needed to assist with our new business activity.

3. We intend to launch our web site and begin targeted marketing to drive submissions by the end of the second quarter of fiscal 2009. We intend to support these marketing efforts through advertising and the development of high-quality printed marketing materials to distribute at writing workshops, film academies and film festivals. We expect the total cost of the marketing program to range from $10,000 to $75,000. During this preliminary launch period, we also expect to invest between $1,000 and $5,000 in accounting software.

4. Within 90-120 days of the initiation of our marketing campaign, we believe that we will begin to generate submissions and acquire our first properties.

In summary, we should be generating revenues from our acquired property within 180 days of our first product purchase and a maximum of 240 days. If we are unable to market effectively our acquired properties, we may have to suspend or cease our efforts. If we cease our previously stated efforts, we do not have plans to pursue other business opportunities.

Limited Operating History

We have generated less than two full years of financial information and have not previously demonstrated that we will be able to expand our business through increased investment marketing. We cannot guarantee that the expansion efforts described in this Memorandum will be successful. Our business is subject to risks inherent in growing an enterprise, including limited capital resources and possible rejection of our acquired properties.

Future financing may not be available to us on acceptable terms. If financing is not available on satisfactory terms, we may be unable to continue expanding our operations. Equity financing will result in a dilution to existing shareholders.

Results of Operations

As of December 31, 2008, we had $2,185. Net loss for the three months ended December 31, 2008 was $11,379. Expenses were comprised of $7,320 in professional fees and $4,059 in general and administrative expenses.

For the year ended September 30, 2008, we had $7,200. Net loss since inception $155,872. Expenses were comprised of $133,828 in professional fees and $22,909 in general and administrative expenses.

As of December 31, 2008, we had $518 in cash. We believe that we will need additional funding to satisfy our cash requirements for the next twelve months. Completion of our plan of operation is subject to attaining adequate revenue. We cannot assure investors that additional financing will be available. In the absence of additional financing, we may be unable to proceed with our plan of operations.

Liquidity and Capital Resources

We anticipate that our operational, and general and administrative expenses for the next 12 months will total approximately $65,000. We do not anticipate the purchase or sale of any significant equipment. We also do not expect any significant additions to the number of employees. The foregoing represents our best estimate of our cash needs based on current planning and business conditions. The exact allocation, purposes and timing of any monies raised in subsequent private financings may vary significantly depending upon the exact amount of funds raised and our progress with the execution of our business plan. We anticipate that depending on market conditions and our plan of operations, we may incur operating losses in the foreseeable future. Therefore, our auditors have raised substantial doubt about our ability to continue as a going concern.

As reflected in the accompanying financial statements, we are in the development stage with no operations, used cash in operations of $136,482 from inception, and have a net loss since inception of $155,872. This raises substantial doubt about our ability to continue as a going concern. Our ability to continue as a going concern is dependent on our ability to raise additional capital and implement its business plan. The financial statements do not include any adjustments that might be necessary if we are unable to continue as a going concern.

Management believes that actions presently being taken to obtain additional funding and implement our strategic plans provide the opportunity for us to continue as a going concern. However at this time, we do not believe that our current cash is insufficient for our operations for the next 12 months.

Critical Accounting Policies

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

Our significant accounting policies are summarized in Note 1 of our financial statements. While all these significant accounting policies impact its financial condition and results of operations, we view certain of these policies as critical. Policies determined to be critical are those policies that have the most significant impact on our financial statements and require management to use a greater degree of judgment and estimates. Actual results may differ from those estimates. Our management believes that given current facts and circumstances, it is unlikely that applying any other reasonable judgments or estimate methodologies would cause effect on our results of operations, financial position or liquidity for the periods presented in this report.

***Recent Accounting* Pronouncements**

In May 2008, the FASB issued SFAS No. 162, *"The Hierarchy of Generally Accepted Accounting Principles"* (SFAS 162"). SFAS 162 identifies the sources of accounting principles and the framework for selecting principles to be used in the preparation of financial statements of nongovernmental entities that are presented in conformity with generally accepted accounting principles in the United States. This statement shall be effective 60 days following the SEC's approval of the Public Company Accounting Oversight Board's amendments to AU section 411, The Meaning of Present Fairly in Conformity with Generally Accepted Accounting Principles. The Company is currently evaluating the impact of SFAS 162, but does not expect the adoption of this pronouncement will have a material impact on its financial position, results of operations or cash flows.

Off Balance Sheet Transactions

None.

Item 3. Quantitative and Qualitative Disclosures About Market Risk

The Company is subject to certain market risks, including changes in interest rates and currency exchange rates. The Company does not undertake any specific actions to limit those exposures.

Item 4T. Controls and Procedures

Pursuant to Rule 13a-15(b) under the Securities Exchange Act of 1934 ("Exchange Act"), the Company carried out an evaluation, with the participation of the Company's management, including the Company's Chief Executive Officer ("CEO") and Chief Accounting Officer ("CAO") (the Company's principal financial and accounting officer), of the effectiveness of the Company's disclosure controls and procedures (as defined under Rule 13a-15(e) under the Exchange Act) as of the end of the period covered by this report. Based upon that evaluation, the Company's CEO and CAO concluded that the Company's disclosure controls and procedures are effective to ensure that information required to be disclosed by the Company in the reports that the Company files or submits under the Exchange Act, is recorded, processed, summarized and reported, within the time periods specified in the SEC's rules and forms, and that such information is accumulated and communicated to the Company's management, including the Company's CEO and CAO, as appropriate, to allow timely decisions regarding required disclosure.

This quarterly report does not include an attestation report of the Company's registered public accounting firm regarding internal control over financial reporting. Management's report was not subject to attestation by the Company's registered public accounting firm pursuant to temporary rules of the Securities and Exchange Commission that permit the Company to provide only management's report in this quarterly report.

a) *Evaluation of Disclosure Controls.* Noah Levinson, our Chief Executive Officer and Chief Financial Officer, evaluated the effectiveness of our disclosure controls and procedures as of the end of our first quarter 2009 pursuant to Rule 13a-15(b) of the Securities and Exchange Act. Disclosure controls and procedures are controls and other procedures that are designed to ensure that information required to be disclosed by us in the reports that we file or submit under the Exchange Act is recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms. Disclosure controls and procedures include, without limitation, controls and procedures designed to ensure that information required to be disclosed by us in the reports that we file under the Exchange Act is accumulated and communicated to our management, as appropriate to allow timely decisions regarding required disclosure. Based on his evaluation, Mr. Levinson concluded that our disclosure controls and procedures were effective as of December 31, 2008.

It should be noted that any system of controls, however well designed and operated, can provide only reasonable, and not absolute, assurance that the objectives of the system are met. In addition, the design of any control system is based in part upon certain assumptions about the likelihood of future events. Because of these and other inherent limitations of control systems, there can be no assurance that any design will succeed in achieving its stated goals under all potential future conditions

(b) *Changes in internal control over financial reporting.* There have been no changes in our internal control over financial reporting that occurred during the last fiscal quarter that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting. Our management team will continue to evaluate our internal control over financial reporting in 2009 as we implement our Sarbanes Oxley Act testing.

PART II - OTHER INFORMATION

Item 1. Legal Proceedings.

Currently we are not aware of any litigation pending or threatened by or against the Company.

Item 1A. Risk Factors

None

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

None.

Item 3. Defaults Upon Senior Securities.

None

Item 4. Submission of Matters to a Vote of Security Holders.

None.

Item 5. Other Information.

None

Item 6. Exhibits and Reports of Form 8-K.

(a) Exhibits

31.1 Certifications pursuant to Section 302 of Sarbanes Oxley Act of 2002

32.1 Certifications pursuant to Section 906 of Sarbanes Oxley Act of 2002

(b) Reports of Form 8-K

None.

SIGNATURES

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

Signature	Title	Date
/s/ Noah Levinson Noah Levinson	President, Chief Executive Officer, Chief Financial Officer and Director	January 26, 2009
/s/ Irv Pyun Irv Pyun	Secretary and Director	January 26, 2009

Exhibit 31.1

**CERTIFICATION OF
CHIEF EXECUTIVE OFFICER AND CHIEF FINANCIAL OFFICER
PURSUANT TO 18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO SECTION 302 OF
THE SARBANES-OXLEY ACT OF 2002**

I, Noah Levinson, certify that:

1. I have reviewed this Form 10-Q of Max Cash Media, 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 small business issuer as of, and for, the periods present in this report;

4. The small business issuer'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 13-a-15(f) and 15d-15(f)) for the small business issuer 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 small business issuer, 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 principals;

   c) Evaluated the effectiveness of the small business issuer'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 small business issuer's internal control over financing reporting that occurred during the small business issuer's most recent fiscal quarter (the small business issuer's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the small business issuer's internal control over financial reporting; and

5. The small business issuer's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the small business issuer's auditors and the audit committee of the small business issuer'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 small business issuer's ability to record, process, summarize and report financial information; and

   b) Any fraud, whether or not material, that involved management or other employees who have a significant role in the small business issuer's internal control over financial reporting.

Date: January 26,
2009

/s/ Noah Levinson
Noah Levinson
President, CEO &
CFO and Director

Exhibit 32.1

CERTIFICATION OF
CHIEF EXECUTIVE OFFICER AND CHIEF FINANCIAL OFFICER
PURSUANT TO 18 U.S.C. SECTION 1350

In connection with this Quarterly Report of Max Cash Media, Inc. (the "Company") on Form 10-Q for the period ending December 31, 2008, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Noah Levinson, President, Chief Executive Officer and Chief Executive Officer of the Company, certifies to the best of his knowledge, pursuant to 18 U.S.C. Sec. 1350, as adopted pursuant to Sec. 906 of the Sarbanes-Oxley Act of 2002, that:

1. Such Quarterly Report on Form 10-Q for the period ending December 31, 2008, 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 such Quarterly Report on Form 10-Q for the period ending December 31, 2008, fairly presents, in all material respects, the financial condition and results of operations of Max Cash Media, Inc.

Date: January 26, 2009

/s/ Noah Levinson
Noah Levinson
President, CEO, CFO Director