SECURITIES AND EXCHANGE COMMISSION

FORM 10-Q

Quarterly report pursuant to sections 13 or 15(d)

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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 MARCH 31, 2011

[ ] 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 000-53625

PLANTATION LIFECARE DEVELOPERS INC.

(Exact name of small business issuer as specified in its charter)

DELAWARE	**16-1614060**
(State of other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)

7325 OSWEGO ROAD
LIVERPOOL, NY 13090
(Address of principal executive offices)

(315) 451-4889
(Issuer's telephone number)

Check 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 ( ) No **(X**)

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 shell company (as defined by Rule 12b-2 of the Exchange Act).

Yes ( ) No (**X**)

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer", "accelerated filer," and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one)

Large accelerated filer ( ) Accelerated filer ( )

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Non-accelerated filer ( ) Smaller reporting company **(X)**
(Do not check if a smaller reporting company)

State the number of shares outstanding of each of the issuer's classes of common equity, as of the latest practicable date:
35,300,000 shares of Common Stock, par value $0.0004 per share, as of March 31, 2011, period covered in this report.
35,300,000 shares of Common Stock, par value $0.0004 per share, as of April 30, 2012, date of filing this report.

PLANTATION LIFECARE DEVELOPERS INC.
(A Development Stage Company)
March 31, 2011

	PART I - FINANCIAL INFORMATION	
Item 1	Financial Statements	3
	(Unaudited) Balance Sheets as of March 31, 2011 and December 31, 2010	
	(Unaudited Statements of Expenses	4
	For the three months ended March 31, 2011 and March 31, 2010	
	For the period from January 1, 2001 (Inception) to March 31, 2011	
	(Unaudited Statements of Cash Flows	
	For the three months ended March 31, 2011 and March 31, 2010	5
	For the cumulative period from January 1, 2001 (Inception) to March 31, 2011	
	Notes to Financial Statements (Unaudited)	6 - 7
Item 2	Management's Discussion and Analysis or Plan of Operation	9
Item 3	Quantitative and Qualitative Disclosures About Market Risk	15
Item 4	Controls and Procedures	16
	PART II - OTHER INFORMATION	
Item 1	Legal Proceedings	18
Item 1A	Risk Factors	18
Item 2.	Unregistered Sale of Equity Securities and Use of Proceeds	23
Item 3	Defaults Upon Senior Securities	23
Item 4	Mine Safety Disclosure	23
Item 5	Other Information	23
Item 6	Exhibits	25
	SIGNATURES	

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PART I – FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS AND NOTES TO FINANCIAL STATEMENTS

PLANTATION LIFECARE DEVELOPERS, INC.

BALANCE SHEETS

	(Unaudited) March 31, 2011	December 31, 2010
ASSETS		
Current Assets:		
Cash	$303	$1,033
Accounts Receivable	703	123
Total Current Assets	1,006	1,156
Property and Equipment:		
Payphone equipment	20,000	20,000
Less accumulated depreciation	(2,333)	(1,333)
Net Property and Equipment	17,667	18,667
TOTAL ASSETS	$18,673	$19,823
LIABILITIES & EQUITY		
Current Liabilities:		
Accounts Payable	$1,469	$1,758
Accounts Payable - Related Party	7,300	7,000
Related Party Notes Payable	44,685	44,285
Interest Payable- Related Party	8,685	6,698
Total Current Liabilities	62,139	59,741
Total Liabilities	62,139	59,741
Stockholder's Deficit		
Preferred Stock, par value $.0004,		
10,000,000 shares Authorized , 0 shares Issued and		
Outstanding at December 31, 2010 and December 31, 2009	-	-
Common Stock, par value $.0004,		
250,000,000 shares Authorized, 35,300,000 shares		
Issued and Outstanding at March 31, 2011 and December 31, 2010	14,120	14,120
Additional Paid-In Capital	1,028,344	1,025,344
Deficit Accumulated During the Development Stage	(1,085,930)	(1,079,382)

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Total Stockholder's Deficit	(43,466)	(39,918)
TOTAL LIABILITIES AND STOCKHOLDER'S DEFICIT	$18,673	$19,823

The accompanying notes are an integral part of these financial statements

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PLANTATION LIFECARE DEVELOPERS, INC.

(A DEVELOPMENT STAGE COMPANY)

STATEMENTS OF OPERATIONS

(Unaudited)

	For the Three Months Ended March 31, 2011	For the Three Months Ended March 31, 2010	For the period from Inception January 1, 2001 through March 31, 2011
Revenues:			
Income	$ 3,941	$ -	$ 8,115
Cost of Services	(4,438)	-	(8,960)
Gross Margin	(497)	-	(845)
Expenses:			
Accounting and bookkeeping	300	6,447	30,375
Amortization expense	-	-	3,000
Other General and administrative expense	3,044	951	7,800
Insurance	-	-	471,948
Legal fee - Merger	-	-	10,052
Offering cost	-	-	411,286
Outside services	320	593	9,485
Rent expense	-	-	1,260
Travel expense	-	-	2,641
Total Operating Expenses	3,664	7,991	947,847
Operating Loss	(4,161)	(7,991)	(948,692)
Other Expense			
Interest expense	(1,987)	(810)	(135,146)
Loss Before Income Taxes	(6,148)	(8,801)	(1,083,838)
Income Tax Provision	(400)	-	(2,092)
Net Loss	$ (6,548)	$ (8,801)	$ (1,085,930)
Basic & Diluted Loss per Common Share	$ (0.00)	$ (0.00)	
Weighted Average Common Shares Outstanding	35,300,000	35,000,000	

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PLANTATION LIFECARE DEVELOPERS, INC.

STATEMENT OF CASH FLOWS

	For the Three Months Ended March 31, 2011	2010	For the period from Inception January 1, 2001 through March 31, 2011
CASH FLOWS FROM OPERATING ACTIVITIES:			
Net Loss	$ (6,548)	$ (8,801)	$ (1,085,930)
Accrued Interest Satisfied through Contributed Capital			126,464
Adjustments to reconcile net loss to net cash provided by operating activities:			
Depreciation and Amortization	1,000		2,333
Fair value of services provided by related parties	3,000	-	3,000
Changes In:			
Accounts Payable	(289)	606	1,469
Accounts Payable - Related Party	300	1,013	7,300
Accounts Receivable	(580)	-	(703)
Accrued Interest	1,987	810	8,685
Net Cash Used in Operating Activities	(1,130)	(6,372)	(937,382)
CASH FLOWS FROM INVESTING ACTIVITIES			
Net Cash Provided by Investing Activities	-	-	-
CASH FLOWS FROM FINANCING			
Proceeds from Related Party Note Payable	400	6,100	24,685
Proceeds from Notes Payable	-	-	896,000
Proceeds from Sale of Common Stock	-	-	17,000
Net Cash Provided by Financing Activities	400	6,100	937,685
Net (Decrease) Increase in Cash	(730)	(272)	303
Cash at Beginning of Period	1,033	289	-
Cash at End of Period	$ 303	$ 17	$ 303
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:			
Cash paid during the year for:			
Interest	$ -	$ -	$ -

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Franchise Taxes	$ 400	$ -	$ 2,092
SUPPLEMENTAL DISCLOSURE OF NON-CASH INVESTING AND FINANCING ACTIVITIES			
Notes Payable and Accrued Interest Satisfied through Contributed Capital	$ -	$ -	$ 1,022,464
Related Party Note Payable for Contributed Payphone Equipment	$ -	$ -	$ 20,000

The accompanying notes are an integral part of these financial statements

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PLANTATION LIFECARE DEVELOPERS, INC.
(A Development Stage Company)
NOTES TO FINANCIAL STATEMENTS
(Unaudited)

NOTE 1 - ORGANIZATION AND BASIS OF PRESENTATION

The accompanying unaudited financial statements have been prepared in accordance with generally accepted accounting principles for interim financial information and with the SEC instructions to Form 10-Q. Accordingly, they do not include all of the information and footnotes required by generally accepted accounting principles for complete financial statements. In the opinion of management, all adjustments (consisting of only normal recurring adjustments) considered necessary for a fair presentation have been included. Results for the three-month and period ending March 31, 2011 are not necessarily indicative of the results that may be expected for the full year. For further information, refer to the financial statements and footnotes thereto included in Plantation Lifecare Developers, Inc.'s Form 10-12G filed with SEC on April 14, 2009 and December 31, 2010 annual filing Form 10-K filed with the SEC on April 25, 2012. Notes to the financial statements which would substantially duplicate the disclosure required in Plantation Lifecare Developers, Inc. fiscal 2010 financial statements have been omitted.

Nature of Business

The Company is primarily in the business of providing the use of outdoor payphones, and providing telecommunication services.

Revenue Recognition

The Company derives its revenue from the sources described below, which includes dial-around revenues, coin collections, and local payphone customer revenue for telephone service.

Coin revenues are recorded in an equal amount to the coins collected. Local service revenue is realized on the date the pay-phone customer is invoiced for telecommunication services, these are monthly charges for payphone service for local customers. Dial Around revenues are earned when a customer uses the Company's payphone to gain access to a different long distance carrier than is already programmed into the phone. The Dial Around revenue is recognized when the billing and collection agent of the Company, APCC, calculates and compensates the Company for the use of the payphone on a quarterly basis by billing the actual party's long distance carrier that received the calls. The date of the Dial Around revenue recognition is determined when this compensation is collected and deposited into the Company's bank account.

The Company recognizes revenues in accordance with the Securities and Exchange Commission Staff Accounting Bulletin (SAB) number 104, "Revenue Recognition." SAB 104 clarifies application of U. S. generally accepted accounting principles to revenue transactions. The Company recognizes revenue when the earnings process is complete. That is, when the arrangements of the goods are documented, the pricing becomes final and collectability is reasonably assured. An allowance for bad debt is provided based on estimated losses. For revenue

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received in advance for goods, the Company records a current liability classified as either deferred revenue or customer deposits. As of March 31, 2011, there was no deferred revenue.

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Allowance for Doubtful Accounts

The Company recognizes an allowance for doubtful accounts to ensure accounts receivable are not overstated due to uncollectibility. Bad debt reserves are maintained for all customers based on a variety of factors, including the length of time the receivables are past due, significant one-time events and historical experience. An additional reserve for individual accounts is recorded when the Company becomes aware of a customer's inability to meet its financial obligation, such as in the case of bankruptcy filings or deterioration in the customer's operating results or financial position. If circumstances related to customers change, estimates of the recoverability of receivables would be further adjusted. As of March 31, 2011, the Company has determined an allowance for doubtful accounts is not necessary.

Accounts Receivable

Accounts Receivable will consist of Local Service revenue. The Accounts Receivable was $703 as of March 31, 2011.

Fixed Assets

Fixed assets are stated at cost. On September 1, 2010, Joseph Passalaqua, President of the Company contributed payphone equipment valued at $20,000 in exchange for a promissory note. Depreciation expense for the three months ended March 31, 2011 was $2,333. Depreciation and amortization are computed using the straight-line and accelerated methods over the estimated economic useful lives of the related assets as follows:

Asset		Rate
Pay-phone Equipment	$ 20,000.00	5 years
Accumulation Deprecation	$ (2,333.00)	
Net Value of Equipment	$ 17,667.00	

Upon sale or other disposition of property and equipment, the cost and related accumulated depreciation or amortization are removed from the accounts and any gain or loss is included in the determination of income or loss. Expenditures for maintenance and repairs are charged to expense as incurred. Major overhauls and betterments are capitalized and depreciated over their estimated economic useful lives.

Maintenance and repairs are charged to operations; betterments are capitalized. The cost of property sold or otherwise disposed of and the accumulated depreciation thereon are eliminated from the property and related accumulated depreciation accounts, and any resulting gain or loss is credited or charged to income.

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NOTE 2 - GOING CONCERN

As shown in the accompanying financial statements, Plantation Lifecare Developers, Inc. (hereto referred to as the "Company") had negative working capital and an accumulated deficit incurred through March 31, 2011, which raises substantial doubt about its ability to continue as a going concern. The Company has incurred net losses for the period from (inception) January 1, 2001 to March 31, 2011, has limited revenues and requires additional financing in order to finance its business activities on an ongoing basis. The Company's future capital requirements will depend on numerous factors including, but not limited to, continued progress in finding a merger candidate and the pursuit of business opportunities. The Company is actively pursuing alternative financing and has had discussions with various third parties, although no firm commitments have been obtained. In the interim, shareholders of the Company have committed to meeting its minimal operating expenses. Management believes that actions presently being taken to revise the Company's operating and financial requirements provide them with the opportunity to continue as a going concern.

NOTE 3 – RELATED PARTY TRANSACTIONS

During 2008-2010 a major shareholder and President of the Company, Joseph Passalaqua, has loaned the Company $24,285. On September 1, 2010, Joseph Passalaqua contributed payphone equipment in exchange for a $20,000 promissory note. All of these notes accrue simple interest at a rate of 18% annually and are payable on demand. As of March 31, 2011 the Company owed $44,285 related to these notes, and had accrued $8,685 in simple interest.

During 2011, Cobalt Blue LLC, of which Mary Passalaqua, the wife of Joseph Passalaqua is President has loaned the Company $400. This note is accruing simple interest at a rate of 18% annually and is payable on demand. As of March 31, 2011 the Company owed $400 related to this note and had accrued $0 in simple interest.

As of March 31, 2011, Plantation Lifecare Developers, Inc. incurred a liability to Lyboldt-Daly, Inc. in the amount of $7,300. Lyboldt-Daly, Inc. completed the bookkeeping and internal accounting for Plantation Lifecare Developers, Inc. Joseph Passalaqua is President of Lyboldt-Daly, Inc. and a majority shareholder in Plantation Lifecare Developers, Inc.

The principal stockholder provided, without cost to the Company, his services, valued at $800 per month which totaled $2,400 for the three months ended March 31, 2012. The principal stockholder also provided, without cost to the Company, office space valued at $200 per month, which totaled $600 for the three-month period ended March 31, 2012. The total of these expenses was reflected in the statement of operations as general and administrative expenses with a corresponding contribution of paid-in capital.

As of March 31, 2011, all activities of Plantation Lifecare Developers, Inc. have been conducted by corporate officers from either their homes or business offices. Currently, there are no outstanding debts owed by Plantation Lifecare Developers, Inc. for the use of these facilities and there are no commitments for future use of the facilities.

NOTE 4 – COMMON STOCK TRANSACTIONS

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As of March 31, 2011 Plantation Lifecare Developers, Inc. has 250,000,000 shares of common stock authorized at $0.0004 par value per share and 35,300,000 shares of common stock issued and outstanding.

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

FORWARD LOOKING STATEMENTS

This Form 10-Q contains forward-looking statements that involve risks and uncertainties. You can identify these statements by the use of forward-looking words such as "may," "will," "expect," "anticipate," "estimate," "continue," or other similar words. You should read statements that contain these words carefully because they discuss our future expectations, contain projections of our future results of operations or financial condition or state other "forward-looking" information. We believe that it is important to communicate our future expectations to our investors. However, there may be events in the future that we are unable to accurately predict or control. Those events as well as any cautionary language in this Form 10-Q provide examples of risks, uncertainties and events that may cause our actual results to differ materially from the expectations we describe in our forward-looking statements. You should be aware that the occurrence of the events described in this Form 10-Q could have a material adverse effect on our business, operating results and financial condition.

BASIS OF PRESENTATION

The unaudited financial statements of Plantation Lifecare Developers Inc., a Delaware corporation ("PLD", "the Company", "our", or "we"), should be read in conjunction with the notes thereto. In the opinion of management, the unaudited financial statements presented herein reflect all adjustments (consisting only of normal recurring adjustments) necessary for fair presentation. Interim results are not necessarily indicative of results to be expected for the entire year.

We prepare our financial statements in accordance with U.S. generally accepted accounting principals, which require that management make estimates and assumptions that affect reported amounts. Actual results could differ from these estimates.

Certain statements contained below are forward-looking statements (rather than historical facts) that are subject to risks and uncertainties that could cause actual results to differ materially from those described in the forward-looking statements.

DESCRIPTION OF BUSINESS

We (or the "Company") were incorporated as "Continental Exchange Corporation" in the State of Delaware on October 26, 1927.

Later that year, we changed our name to "Northern Exchange Corporation". Our original purpose was to use our acquired capital to merge with or acquire any other lawful business or enterprise, the nature of which was left unstated. Being unable to achieve this intended purpose, we ceased operations and became dormant in 1943, having no assets or liabilities.

We remained in this condition until, December 30, 1980, when we were reinstated in the State of Delaware and our corporate name was changed to "Everest International Incorporated". In 1988, our name was once again

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changed to “Comstock Resources Corporation” and then to “Comstock International, Inc.”. In 2000, our name was changed to “Copernicus International, Inc.”.

On October 29, 2001, pursuant to an Agreement of Merger we merged into Plantation Lifecare Developers, Inc., a Delaware developing stage company, with the surviving corporation being Plantation Lifecare Developers, Inc.

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On November 8, 2001, a Certificate of Merger and Amended and Restated Certificate of Incorporation were filed with the State of Delaware. We intended to construct and operate life care communities which combine modern, specially designed resort villas, access to assisted-care living and modern skilled nursing hospitals in the Caribbean and South America. Since 2001, we had not commenced planned principal operations.

On October 29, 2008 a Certificate of Revival and Renewal was filed with the State of Delaware.

On April 14, 2009 the Company filed a Registration Statement to become a reporting company. For the past 28 years, we have been dormant company, and accordingly, a development stage company, having not attained any significant revenue or operations.

On September 1, 2010 the Company's President contributed payphones and payphone equipment.
The company is now primarily in the business of providing the use of outdoor payphones, and providing telecommunication services.

We are presently seeking a merger, acquisition or other business combination transaction with a privately owned entity seeking to become a publicly owned entity. Our current principal business activity is to seek a suitable acquisition candidate through acquisition, merger, reverse merger or other suitable business combination method.

We have very limited capital, and it is unlikely that we will be able to take advantage of more than one such business opportunity. We intend to seek opportunities demonstrating the potential of long-term growth. Now, we have not yet identified any business opportunity that we plan to pursue, nor have we reached any agreement or definitive understanding with any person concerning an acquisition.

On April 14, 2009, we filed a Registration Statement on Form 10SB (File No.: 0-52269), or the Registration Statement, with the Securities and Exchange Commission, or the SEC, to register our common stock under Section 12(g) of the Securities Exchange Act of 1934, as amended, or the Exchange Act. The Registration Statement went effective by operation of law in 60 days on June 13, 2009, or the Effective Date. Since the Effective Date of the Registration Statement, we have become a reporting company under the Securities Exchange Act and are responsible for preparing and filing periodic and current reports under the Exchange Act with the SEC.

SERVICES AND PRODUCTS

We own, operate and manage privately owned public payphones in the State of New York. As of September 1, 2010, we own, operate, and manage 58 payphones. The Company does not have any long-term agreements with the customers of these payphones and they may terminate their contract at will. We may pay site owners a commission based on a flat monthly rate or on a percentage of sales. Some of the businesses include, but are not limited to, retail stores, convenience stores, bars, restaurants, gas stations, colleges and hospitals. In the alternative, our agreement with business owners may be to provide the telecommunications services without the payment of any commissions.

The local telephone switch controls the traditional pay-phone technology. The local switch does not provide any services in the payphone that can benefit the owner of the phone. When we purchase phones from other companies, they come with "smart card" payphone technology. These phones have a circuit board with

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improved technology. The “smart card” technology allows us to determine the operational status of the payphone. It also tells us when the coins in the phone have to be collected, the number and types of calls that have been made from each phone, as well as other helpful information that helps us provide better service to our payphone using public. This upgrade of the phones reduces the number and frequency of service visits due to outages and other payphone-related problems and, in turn, reduces the maintenance costs. Other companies manufacture the components of the payphones for the industry, including Universal Communications and TCI, which provides handsets, key pads, totalizers, and relays.

Payphone users can circumvent the usual payment method and avoid inserting a coin by using an access code or 800 number provided by a long distance carrier. These “dial-around” numbers, while convenient for users, leave payphone service providers uncompensated for the call made. The Federal Communications Commission, or the FCC, as instructed by Congress in the Telecommunications Act of 1996, created regulations to ensure that payphone service providers receive compensation for these “dial-around” calls.

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The FCC requires the sellers of long distance toll free services to pay the payphone owner $0.494 cents per call. These funds are remitted quarterly through a service provided by the American Public Communication Council (APCC).

Our installed payphone base generates revenue from two principal sources: coin-calls and non-coin calls.

Coin calls:

Coin calls represent calls paid for by customers who deposit coins into the payphones. Coin call revenue is recorded as the actual amount of coins collected from the payphones.

Non-Coin calls:

Non-coin revenue includes commissions from operator service telecommunications companies and a "dial-around" commission of $0.494 per call that the FCC requires sellers of long distance toll free services to pay payphone owners. The commissions for operator services are paid 45 days in arrears. These funds are remitted quarterly through a service provided by the American Public Communication Council (APCC).

Seasonality

Our revenues from payphone operation are affected by seasonal variations, geographic distribution of payphones and type of location. Because we operate in the northeastern part of the country with many of the payphones located outdoor, weather patterns affect our revenue streams. Revenues drop off significantly during winter and conversely show an increase in the spring and summer. Revenues are generally lowest in the first quarter and highest in the third quarter.

Significant Customers

We do not rely on a major customer for our revenue. We have a variety of small single businesses as well as some small chain stores that we service. We do not believe that we would suffer dramatically if any one customer or small chain decided to stop using our phones.

Significant Vendors

We must buy dial tone for each payphone from the local exchange carrier. As long as we pay the carrier bill, it is required to provide a dial tone. As a regulated utility, the exchange carrier may not refuse to provide us service. Alternate service exists in certain areas where Verizon competitors are located. We use alternate local service providers when we can get a better price for the service. We use long distance providers on all the payphones.

Government Regulation:

We are subject to varying degrees of regulation by federal, state, local and foreign regulators. The implementation, modification, interpretation and enforcement of these laws and regulations vary and can limit our ability to provide many of our services. Our ability to compete in our target markets depends, in part, upon favorable regulatory conditions and the favorable interpretations of existing laws and regulations.

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FCC Regulation and Interstate Rates:

Our services are subject to the jurisdiction of the Federal Communications Commission (FCC) with respect to interstate telecommunications services and other matters for which the FCC has jurisdiction under the Communications Act of 1934, as amended.

Payphone users can circumvent the usual payment method and avoid inserting a coin by using an access code or 800 number provided by a long distance carrier. These "dial-around" numbers, while convenient for users, leave payphone service providers uncompensated for the call made. The Federal Communications Commission, as instructed by Congress in the Telecommunications Act of 1996, created regulations to ensure that payphone service providers receive compensation for these "dial-around" calls.

The FCC requires the sellers of long distance toll free services to pay the payphone owner $0.494 cents per call. These funds are remitted quarterly through a service provided by the American Public Communication Council (APCC). If the FCC regulation requiring sellers of long distance toll free services to pay payphone owners $0.494 per call is reduced or repealed, it could have a negative effect upon our revenue stream. We have no control over what rules and regulations the state and federal regulatory agencies require us to follow now or in the future. It is possible for future regulations to be so financially demanding that they cause us to go out of business. We are not aware of any proposed regulations or changes to any existing regulations.

Telecommunications Act of 1996

The Telecommunications Act of 1996, regulatory and judicial actions and the development of new technologies, products and services have created opportunities for alternative telecommunication service providers, many of which are subject to fewer regulatory constraints. We are unable to predict definitively the impact that the ongoing changes in the telecommunications industry will ultimately have on our business, results of operations or financial condition. The financial impact will depend on several factors, including the timing, extent and success of competition in our markets, the timing and outcome of various regulatory proceedings and any appeals, and the timing, extent and success of our pursuit of new opportunities resulting from the Telecommunications Act of 1996 and technological advances.

Research and Development

We have not expended any money in the last two fiscal years on research and development activities.

Employees

The company does not have any employees. Joseph Passalaqua is our President and Chief Executive Officer and Ray Willenberg Jr. is our Secretary and Chief Financial Officer, neither of whom have employment agreements.

Any person or entity may read and copy our reports with the Commission at the Commission's Public Reference Room at 100 F Street N.E., Washington, D.C. 20549. The public may obtain information on the operation of the Public Room by calling the Commission toll free at 1-800-SEC-0330. The Commission also

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maintains an Internet site at http://www.sec.gov where reports, proxies and other disclosure statements on public companies may be viewed by the public.

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GOING CONCERN QUALIFICATION

Several conditions and events cast substantial doubt about the Company's ability to continue as a going concern. The Company has incurred net losses of approximately $1,085,930 for the period from January 1, 2001 to March 31, 2011, has no revenues and requires additional financing in order to finance its business activities on an ongoing basis. The Company's future capital requirements will depend on numerous factors including, but not limited to, continued progress in finding a merger candidate and the pursuit of business opportunities. The Company is actively pursuing alternative financing and has had discussions with various third parties, although no firm commitments have been obtained. In the interim, shareholders of the Company have committed to meeting its minimal operating expenses. Management believes that actions presently being taken to revise the Company's operating and financial requirements provide them with the opportunity to continue as a going concern. At December 31, 2010, we had $1,033 cash on hand, and an accumulated deficit of $1,079,382. At March 31, 2011, we had $303 cash on hand, and an accumulated deficit of $1,085,930. See "Liquidity and Capital Resources."

COSTS RELATED TO OUR OPERATION

The principal costs related to the ongoing operation of our payphones include telecommunication costs, commissions and depreciation. Telecommunication expenses consist of payments made by us to local exchange carriers and long distance carriers for access to and use of their telecommunications networks and service and maintenance costs. Commission expense represents payments to owners or operators of the premises at which a payphone is located.

LIQUIDITY AND CAPITAL RESOURCES

At March 31, 2011, we had $303 cash on hand and an accumulated deficit of $1,085,930. Our primary source of liquidity for the current quarter has been from borrowing from a Joseph C. Passalaqua, a principal stockholder. As of June 30, 2011 we have notes payable to Joseph C. Passalaqua in the amount $44,285 and notes payable to Cobalt Blue LLC in the amount of $400. These notes bear a simple interest rate of 18% per annum and are payable upon demand. As of March 31, 2011 the accrued interest on these notes was $8,685.

Net cash used in operating activities was $1,130 during the three-month period ended March 31, 2011.

Net cash provided by investing activities was $0 during the three-month period ended March 31, 2011.

Net cash provided by financial activities was $400 during the three-month period ended March 31, 2011.

Our expenses to date are largely due to professional fees that include accounting and legal fees.

To date, we have had minimal revenues; and we require additional financing in order to finance our business activities on an ongoing basis. Our future capital requirements will depend on numerous factors including, but not limited to, continued progress in finding a merger candidate and the pursuit of business opportunities. We are actively pursuing alternative financing and have had discussions with various third parties, although no firm commitments have been obtained to date. In the interim, shareholders of the Company have committed to meet our minimal operating expenses. We believe that actions presently being taken to revise our operating and

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financial requirements provide them with the opportunity to continue as a "going concern," although no assurances can be given.

NET LOSS FROM OPERATIONS

The Company has a cumulative net loss of $1,085,930 as of March 31, 2011. The company had net loss of $6,548for three months ended March 31, 2011 as compared to a net loss of $8,801 for the three months ended March 31, 2010.

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CASH FLOW

Our primary source of liquidity has been cash from shareholder loans.

WORKING CAPTIAL

We had current assets of $1,156 and current liabilities of $59,741 resulting in a working capital deficit of $39,918 for the year ended December 31, 2010. We had current assets of $1,006 and current liabilities of $62,139, resulting in working capital deficit of $43,466 for the three months ended March 31, 2011.

THREE MONTHS ENDED MARCH 31, 2011 COMPARED TO THE THREE MONTHS ENDED MARCH 31, 2010

REVENUES

Our total revenue increased by $3,941, from $0 for the three months ended March 31, 2010 to $3,941 for the three months ended March 31, 2011.

Our coin call revenue was $0 for the three months ended March 31, 2010 and $0 for the three months ended March 31, 2011.

Our non-coin call revenue, or commission income, which is comprised primarily of "dial around" revenue, star 88 commission revenue and operator service revenue, was $0 for the three months ended March 31, 2010 and $580 for the three months ended March 31, 2011. The FCC requires the sellers of long distance toll free services to pay the payphone owner $0.494 cents per "dial-around" call. These funds are remitted quarterly through a service provided by the American Public Communication Council (APCC).

Our local service revenue which is comprised primarily of service for payphone customers was $0 for the three months ended March 31, 2010 and $3,361 for the three months ended March 31, 2011. This is the revenue from monthly invoices billed to payphone customers in which the Company owns the payphone and provides service to operate the payphone on the premises. As of March 31, 2011 eight customers made up the local service revenue:

Avotus Corporation (Hannaford Brothers) - New York
Berlin Central School - New York
Coxsackie Correctional Facility – New York
Grafton Lake State Park – New York
Greene Correctional Facility – New York
NYS Office of Parks and Recreation – New York
NYS Park Alegany Region – New York
Taconic Hills Central School District – New York

COST OF SALES

Our overall cost of services increased by $4,438, from $0 in the three months ended March 31, 2010, to $4,438 in the three months ended March 31, 2011. The principal costs related to the ongoing operation of our payphones will include telecommunication costs and depreciation.

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Telecommunication costs consist of payments made by us to local exchange carriers and long distance carriers for access to, use of their telecommunications networks and service and maintenance costs. It also includes APCC commission fees related to “dial-around” processing, and payphone coin collection expenses or repair.

Depreciation expense is the quarterly depreciation of the payphone equipment, which is valued at $20,000. The company uses the straight line method, with a useful life of 5 years with $0 salvage value. The payphone equipment was acquired by the company on September 1, 2010.

Telecommunication costs were $0 in the three months ended March 31, 2010 and $3,438 in the three months ended March 31, 2011. Depreciation expense was $0 in the three months ended March 31, 2010 and $1,000 in the three months ended March 31, 2011.

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OPERATING AND ADMINISTRATIVE EXPENSES

Operating expenses decreased by $4,327, from $7,991 in the three months ended March 31, 2010 to $3,664 in the three months ended March 31, 2011. Operating expenses primarily consist of other general and administrative expenses (G&A), outside services, and professional fees. G&A expenses, made up primarily of office expense, postage and delivery expense and the fair value of services rendered by officers, increased by $2,093, from $951 in the three months ended March 31, 2010 to $3,044 in the three months ended March 31, 2011. Professional fees, made up of accounting and legal fees decreased by $6,147, from $6,447 in the three months ended March 31, 2010 to $300 in the three months ended March 31, 2011. These are fees we pay to accountants and attorneys throughout the year for performing various tasks. Outside services, made up primarily of stock transfer company fees and incorporating services expenses, decreased by $273, from $593 in the three months ended March 31, 2010 to $320 in the three months ended March 31, 2011. The bulk of the decrease in expense was due to the Company's accounting fees in 2011, when comparing the same three month period in 2010.

COMMON STOCK

Our board of directors is authorized to issue 250,000,000 shares of common stock, with a par value of $0.0004. There are an aggregate of 35,300,000 shares of Common Stock issued and outstanding, which are held by 274 stockholders as of the date of this Quarterly Report. All shares of our common stock have one vote per share on all matters, including election of directors, without provision for cumulative voting. The common stock is not redeemable and has no conversion or preemptive rights. The common stock currently outstanding is validly issued, fully paid and non-assessable. In the event of liquidation of the Company, the holders of common stock will share equally in any balance of the Company's assets available for distribution to them after satisfaction of creditors and preferred stockholders, if any. The holders of our common stock are entitled to equal dividends and distributions per share with respect to the Common Stock when, as and if, declared by the board of directors from funds legally available.

PREFERRED STOCK

Our Original Certificate of Incorporation did not provide for the issuance of Preferred Stock. On November 8, 2001, a Certificate of Amendment was filed with the State of Delaware that stated that the Corporation shall have the authority to issue 350,000,000 shares of capital stock, of which 100,000,000 shares are authorized as Preferred Stock with the par value of $0.0004 per share. There are an aggregate of 0 shares of Preferred Stock issued and outstanding as of the date of this Quarterly Filing.

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

Market risk is the risk of loss from adverse changes in market prices and rates. The Company's market risk arises primarily from the fact that the area in which we do business is highly competitive and constantly evolving. We face competition from the larger and more established companies -- from companies that develop new technology, as well as the many smaller companies throughout the country.

We face competition from the larger and more established companies, from companies that develop new technology, as well as the many smaller companies throughout the country. For example, the last several years have shown an increase in the use of larger online sources such as Overstock.com and Ebay.com. These increases cut into our potential customer base. Companies who have a larger sales force, more money, larger manufacturing

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capabilities and greater ability to expand their markets also cut into our potential customers. Many of our competitors have longer operating histories, significantly greater financial strength, nationwide advertising coverage, brand identification and other resources that we do not have. Our competitors might introduce less expensive or more improved merchandise. These, as well as other factors, can negatively impact our business strategy. The competition from larger overstock companies is a very serious threat that can result in substantially less revenue.

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ITEM 4. CONTROLS AND PROCEDURES

The Company's Chief Executive Officer, Joseph Passalaqua is responsible for establishing and maintaining disclosure controls and procedures for the Company.

EVALUATION OF DISCLOSURE CONTROLS AND PROCEDURES

For purposes of this Item 4, the term disclosure controls and procedures means controls and other procedures of the Company (i) that are designed to ensure that information required to be disclosed by the Company in the reports that it files or submits under the Securities Exchange Act of 1934, as amended (15 U.S.C. 78a *et seq.* and hereinafter the “Exchange Act”) is recorded, processed, summarized and reported, within the time periods specified in the rules and forms of the Securities and Exchange Commission (the “Commission”), and (ii) include, without limitation, controls and procedures designed to ensure that information required to be disclosed by the Company in the reports that it files or submits under the Exchange Act is accumulated and communicated to the Company's management, including its principal executive and principal financial officers, or persons performing similar functions, as appropriate to allow timely decisions regarding required disclosure. Our disclosure controls and procedures are not effective and do not comply with the requirements in (i) and (ii) above.

Our Chief Executive Officer, Joseph Passalaqua, has reviewed the effectiveness of our disclosure controls and procedures (as defined in Rules 13a-15(f) and 15d-15(f) of the Exchange Act) as of the end of the first quarter as covered by this report on March 31, 2011 and has concluded that and have concluded that (i) the Company’s disclosure controls and procedures are not effective to ensure that material information relating to the Company is recorded, processed, summarized, and reported within the time periods specified in the rules and forms of the Commission due to a material weakness identified, and that (ii) the Company’s controls and procedures are designed to ensure that information required to be disclosed by the Company in the reports that it files or submits under the Exchange Act is accumulated and communicated to the Company's management, including its principal executive and principal financial officers, or persons performing similar functions, as appropriate to allow timely decisions regarding required disclosure.

The material weakness identified relates to the lack of proper segregation of duties. The Company believes that the lack of proper segregation of duties is due to the Company’s limited resources.

CHANGES IN INTERNAL CONTROLS OVER FINANCIAL REPORTING

There were no changes in our internal control over financial reporting identified in connection with our evaluation of these controls as of the end of our first fiscal quarter as covered by this report on March 31, 2011 that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting.

REPORT OF MANAGEMENT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

Our management is responsible for establishing and maintaining adequate internal control over financial reporting for the Company. Internal control over financial reporting is a process to provide reasonable assurance regarding the reliability of our financial reporting for external purposes in accordance with accounting principles generally accepted in the United States of America. Internal control over financial reporting includes maintaining records that in reasonable detail accurately and fairly reflect our transactions; providing reasonable assurance that transactions are recorded as necessary for preparation of our financial statements; providing reasonable assurance that receipts and expenditures of Company assets are made in accordance with management authorization; and

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providing reasonable assurance that unauthorized acquisition, use or disposition of Company assets that could have a material effect on our financial statements would be prevented or detected on a timely basis. Because of its inherent limitations, our internal control over financial reporting does not provide assurance that a misstatement of our financial statements would be prevented or detected.

As of December 31, 2010, management conducted an evaluation of the effectiveness of our internal control over financial reporting and found it to be not effective subsequent to filing our last Annual Report on Form 10-K for the year ended December 31, 2010 on April 25, 2012 with the Commission. Management conducted an evaluation of the effectiveness of our internal control over financial reporting based on the framework in Internal Control Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission. Management has concluded that the Company’s internal controls over financial reporting are not effective because as noted in this Annual Report, we have limited resources available. As we obtain additional funding and employ additional personnel, we will implement programs recommended by the Treadway Commission to ensure the proper segregation of duties and reporting channels. Our independent public accountant, Michael F. Cronin, has not conducted an audit of our controls and procedures regarding internal control over financial reporting. Consequently, Michael F. Cronin expresses no opinion with regards to the effectiveness or implementation of our controls and procedures with regards to internal control over financial reporting.

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INHERENT LIMITATIONS ON EFFECTIVENESS OF CONTROLS

The Company's management does not expect that its disclosure controls or its internal control over financial reporting will prevent or detect all error and all fraud. A control system, no matter how well designed and operated, can provide only reasonable, not absolute, assurance that the control system's objectives will be met. The design of a control system must reflect the fact that there are resource constraints, and the benefits of controls must be considered relative to their costs. Further, because of the inherent limitations in all control systems, no evaluation of controls can provide absolute assurance that misstatements due to error or fraud will not occur or that all control issues and instances of fraud, if any, within the Company have been detected. These inherent limitations include the realities that judgments in decision making can be faulty and that breakdowns can occur because of simple error or mistake. Controls can also be circumvented by the individual acts of some persons, by collusion of two or more people, or management override of the controls. The design of any system of controls is based in part on certain assumptions about the likelihood of future events, and there can be no assurance that any design will succeed in achieving its stated goals under all potential future conditions. Projections of any evaluation of controls effectiveness to future periods are subject to risks. Over time, controls may become inadequate because of changes in conditions or deterioration in the degree of compliance with policies or procedures.

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PART II OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS

None.

ITEM 1A. RISK FACTORS

In addition to the other information in this report, the following risks should be considered carefully in evaluating our business and prospects as our Company is subject to numerous risk factors, including, but not limited to, the following:

Our limited operating history makes its potential difficult to assess.

We have limited assets and financial resources. We will, in all likelihood, continue to sustain operating expenses without corresponding revenue, at least until the consummation of a business combination. This will most likely result in the Company incurring a net operating loss, which will increase continuously until we can consummate a business combination with a target company. There is no assurance that we can identify such a target company and consummate such a business combination.

We have no agreement for a business combination and no minimum requirements for a business combination.

We have no current arrangement, agreement or understanding with respect to engaging in a business combination with a specific entity. There can be no assurance that we will be successful in identifying and evaluating suitable business opportunities or in concluding a business combination. No particular industry or specific business within an industry has been selected for a target company. We have not established a specific length of operating history or a specified level of earnings, assets, net worth or other criteria which we will require a target company to have achieved, or without which we would not consider a business combination with such business entity. Accordingly, we may enter into a business combination with a business entity having no significant operating history, losses, limited or no potential for immediate earnings, limited assets, negative net worth or other negative characteristics. There is no assurance that we will be able to negotiate a business combination on terms favorable to us.

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There is no assurance of success or profitability of the Company.

There is no assurance that we will acquire a favorable business opportunity. Even if we should become involved in a business opportunity, there is no assurance that we will generate revenue or profits, or that the market price of our outstanding shares will be increased thereby. The type of business to be acquired may be one that desires to avoid effecting its own public offering and the accompanying expense, delays, uncertainties and federal and state requirements which purport to protect investors. Because of our limited capital, it is more likely than not that any acquisition by the Company will involve other parties whose primary interest is the acquisition of control of a publicly traded company. Moreover, any business opportunity acquired may be currently unprofitable or present other negative factors.

We may not be able to diversify its business.

Because we have limited financial resources, it is unlikely that we will be able to diversify our acquisitions or operations. Our probable inability to diversify our activities into more than one area will subject us to economic fluctuations within a particular business or industry and therefore increase the risks associated with our operations.

We have limited officers and directors.

Because management consists of only two persons, while seeking a business combination, Joseph Passalaqua, the President of the Company and Ray Willenberg Jr., the Secretary of the Company will be the only individuals responsible in conducting the day-to-day operations of the Company. We do not benefit from having access to multiple judgments that a greater number of directors or officers would provide, and we will rely completely on the judgment of our two officers and one director when selecting a target company. Mr. Passalaqua and Mr. Willenberg anticipate devoting only a limited amount of time per month to the business of the Company. Mr. Passalaqua and Mr. Willenberg have not entered into a written employment agreement with the Company and they are not expected to do so. We do not anticipate obtaining key man life insurance on Mr. Passalaqua or Mr. Willenberg. The loss of the services of Mr. Passalaqua or Mr. Willenberg would adversely affect development of our business and our likelihood of continuing operations.

Conflicts of interest exist between the Company and its management.

Certain conflicts of interest exist between the Company and its officers and directors. They have other business interests to which they currently devote attention, and are expected to continue to do so. As a result, conflicts of interest may arise that can be resolved only through their exercise of judgment in a manner that is consistent with their fiduciary duties to the Company.

It is anticipated that our principal stockholders may actively negotiate or otherwise consent to the purchase of a portion of their common stock as a condition to, or in connection with, a proposed merger or acquisition transaction. In this process, our principal stockholders may consider their own personal pecuniary benefit rather than the best interest of other Company shareholders. Depending upon the nature of a proposed transaction, Company stockholders other than the principal stockholders may not be afforded the opportunity to approve or consent to a particular transaction.

We may need additional financing.

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We have very limited funds, and such funds, may not be adequate to take advantage of any available business opportunities. Even if our currently available funds prove to be sufficient to pay for our operations until we are able to acquire an interest in, or complete a transaction with, a business opportunity, such funds will clearly not be sufficient to enable it to exploit the opportunity. Thus, the ultimate success of the Company will depend, in part, upon our availability to raise additional capital. In the event that we require modest amounts of additional capital to fund our operations until we are able to complete a business acquisition or transaction, such funds, are expected to be provided by the principal shareholders. However, we have not investigated the availability, source, or terms that might govern the acquisition of the additional capital, which is expected to be required in order to exploit a business opportunity, and will not do so until we have determined the level of need for such additional financing. There is no assurance that additional capital will be available from any source or, if available, that it can be obtained on terms acceptable to the Company. If not available, our operations will be limited to those that can be financed with our modest capital.

Our business is seasonal.

Our revenues from payphone operation are affected by seasonal variations, geographic distribution of payphones and type of location. Because we operate in the northeastern part of the country with many of the payphones located outdoor, weather patterns affect our revenue streams. Revenues drop off significantly during winter and conversely show an increase in the spring and summer. Revenues are generally lowest in the first quarter and highest in the third quarter. If we do not adequately budget our resources to get us through the low revenue periods, we may not have the resources to operate our business during such periods.

We do not have any long term contracts with our customers and the contracts that are in place may be terminated at will.

We do not have any long-term agreements with the customers of our payphones and they may terminate our contract to operate at will. Therefore, there is no continuity to our business. Although we are trying to expand our customer base, our efforts are still in the preliminary stages. If we lose our current customers and do not have any potential new customers at the time of such termination, our results of operations and financial condition will be adversely affected.

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Government regulations may change or be added that may adversely affect our ability to conduct, or how we conduct, our business.

We are subject to varying degrees of regulation by federal, state, local and foreign regulators. The implementation, modification, interpretation and enforcement of these laws and regulations vary and can limit our ability to provide many of our services. Our ability to compete in our target markets depends, in part, upon favorable regulatory conditions and the favorable interpretations of existing laws and regulations.

In addition, while the FCC currently requires the sellers of long distance toll free services to pay us $0.494 cents per call, such regulations may be reduced in scope or effect or repealed, which would have a negative effect upon our revenue stream. We have no control over what rules and regulations the state and federal regulatory agencies require us to follow now or in the future. It is possible for future regulations to be so financially demanding that they cause us to go out of business.

Further, the Telecommunications Act of 1996, regulatory and judicial actions and the development of new technologies, products and services have created opportunities for alternative telecommunication service providers, many of which are subject to fewer regulatory constraints. We are unable to predict definitively the impact that the ongoing changes in the telecommunications industry will ultimately have on our business, results of operations or financial condition. The financial impact will depend on several factors, including the timing, extent and success of competition in our markets, the timing and outcome of various regulatory proceedings and any appeals, and the timing, extent and success of our pursuit of new opportunities resulting from the Telecommunications Act of 1996 and technological advances.

We may need to depend upon outside advisors.

To supplement the business experience of our officers and directors, we may be required to employ accountants, technical experts, appraisers, attorneys, or other consultants or advisors. The selection of any such advisors will be made by our officers, without any input by shareholders. Furthermore, it is anticipated that such persons may be engaged on an as needed basis without a continuing fiduciary or other obligation to the Company. In the event the officers and directors of the Company consider it necessary to hire outside advisors, they may elect to hire persons who are affiliates, if those affiliates are able to provide the required services.

We may have significant competition for business opportunities and combinations and may be at a competitive disadvantage in completing a business combination.

We are and will continue to be an insignificant participant in the business of seeking mergers with and acquisitions of business entities. A large number of established and well-financed entities, including venture capital firms are active in mergers and acquisitions of companies. Nearly all such entities have significantly greater financial resources, technical expertise and managerial capabilities than us and, consequently, we will be at a competitive disadvantage in identifying possible business opportunities and successfully completing a business combination. Moreover, we will also compete in seeking merger or acquisition candidates with other public companies, some of which may also have funds available for use by an acquisition candidate.

The reporting requirements imposed upon us may delay or preclude our ability to enter into a business combination.

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Pursuant to the requirements of Section 13 of the Exchange Act, we are required to provide certain information about significant acquisitions including audited financial statements of the acquired company. Obtaining audited financial statements are the economic responsibility of the target company. The additional time and costs that may be incurred by some potential target companies to prepare such financial statements may significantly delay or essentially preclude consummation of an otherwise desirable acquisition by us. Acquisition prospects that do not have or are unable to obtain the required audited statements may not be appropriate for acquisition so long as the reporting requirements of the Exchange Act are applicable. Notwithstanding a target company's agreement to obtain audited financial statements within the required time frame, such audited financials may not be available to us at the time of effecting a business combination. In cases where audited financials are unavailable, we will have to rely upon un-audited information that has not been verified by outside auditors in making our decision to engage in a transaction with the business entity. This risk increases the prospect that a business combination with such a business entity might prove to be an unfavorable one for us.

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We lack market research and a marketing organization.

We have neither conducted, nor have others made available to it, market research indicating that demand exists for the transactions contemplated by the Company. In the event demand exists for a transaction of the type contemplated by the Company, there is no assurance the Company will be successful in completing any such business combination.

We do not own any intellectual property.

We do not own any patents or trademarks. Companies in the telecommunications industry and other industries in which we compete own large numbers of patents, copyrights and trademarks. Such companies are know to frequently enter into litigation based on allegations of infringement or other violations of intellectual property rights. As we face increasing competition, the possibility of intellectual property claims against us grows. We might not be able to withstand any third-party claims or rights against their use.

It is probable that there will be a change in control of the Company and/or management.

In conjunction with completion of a business acquisition, it is anticipated that we will issue an amount of our authorized, but un-issued common stock that represents the greater majority of the voting power and equity of the Company, which will, in all likelihood, result in stockholders of a target company obtaining a controlling interest in the Company. As a condition of the business combination agreement, the current stockholder(s) of the Company may agree to sell or transfer all or a portion of our common stock he/they own(s) so to provide the target company with all or majority control. The resulting change in control of the Company will likely result in removal of the present officers and directors of the Company and a corresponding reduction in or elimination of his/their participation in the future affairs of the Company.

Stockholders will likely suffer a dilution of the value of their shares upon a business combination.

A business combination normally will involve the issuance of a significant number of additional shares. Depending upon the value of the assets acquired in such business combination, the per-share value of our common stock may increase or decrease, perhaps significantly.

No public market exists and no public market may develop for the Company's common stock.

There is currently no public market for our common stock, and no assurance can be given that a market will develop or that a shareholder ever will be able to liquidate his investment without considerable delay, if at all. If a market should develop, the price may be highly volatile. Factors such as those discussed in this "Risk Factors" section may have a significant impact upon the market price of the securities offered hereby. Owing to the low price of the securities, many brokerage firms may not be willing to effect transactions in the securities. Even if a purchaser finds a broker willing to effect a transaction in these securities, the combination of brokerage commissions, state transfer taxes, if any, and any other selling costs may exceed the sales proceeds.

There may be restrictions imposed by states on the sale of common stock by investors.

Because the securities registered hereunder have not been registered for resale under the Blue Sky laws of any state, the holders of such shares and persons who desire to purchase them in any trading market that might develop in the future, should be aware, that there may be significant state Blue Sky law restrictions upon the

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ability of investors to sell the securities and of purchasers to purchase the securities. Accordingly, investors should consider the secondary market for our securities to be a limited one.

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We may be subject to additional risks because of doing business in a foreign country.

We may effectuate a business combination with a merger target whose business operations or even headquarters, place of formation or primary place of business are located outside the United States of America. In such event, we may face the significant additional risks associated with doing business in that country. In addition to the language barriers, different presentations of financial information, different business practices, and other cultural differences and barriers that may make it difficult to evaluate such a merger target, ongoing business risks result from the international political situation, uncertain legal systems and applications of law, prejudice against foreigners, corrupt practices, uncertain economic policies and potential political and economic instability that may be exacerbated in various foreign countries.

The consummation of a business combination may subject us and our stockholders to federal and state taxes.

Federal and state tax consequences will, in all likelihood, be major considerations in any business combination that we may undertake. Currently, such transactions may be structured to result in tax-free treatment to both companies, pursuant to various federal and state tax provisions. We intend to structure any business combination so as to minimize the federal and state tax consequences to both the Company and the target entity; however, there can be no assurance that such business combination will meet the statutory requirements of a tax-free reorganization or that the parties will obtain the intended tax-free treatment upon a transfer of stock or assets. A non-qualifying reorganization could result in the imposition of both federal and state taxes, which may have an adverse effect on both parties to the transaction.

<u>Regulation of Penny Stocks</u>

The Securities and Exchange Commission (the “Commission") has adopted a number of rules to regulate “penny stocks." Such rules include Rule 3a51-1 and Rules 15g-1 through 15g-9 under the Securities Exchange Act of 1934, as amended. Because our securities may constitute “penny stocks" within the meaning of the rules (as any equity security that has a market price of less than $5.00 per share or with an exercise price of less than $5.00 per share, largely traded in the National Association of Securities Dealers’ (NASD) OTC Bulletin Board or the "Pink Sheets", the rules may apply to us and to our securities.

The Commission has adopted Rule 15g-9 that established sales practice requirements low price securities. Unless the transaction is, exempt, it shall be unlawful for a broker or dealer to sell a penny stock to, or to effect the purchase of a penny stock by, any person unless prior to the transaction: (i) the broker or dealer has approved the person’s account for transactions in penny stock pursuant to this rule and (ii) the broker or dealer has received from the person a written agreement to the transaction setting forth the identity and quantity of the penny stock to be purchased.

In order to approve a person's account for transactions in penny stock, the broker or dealer must: (a) obtain from the person information concerning the person's financial situation, investment experience, and investment objectives; (b) reasonably determine that transactions in penny stock are suitable for that person, and that the person has sufficient knowledge and experience in financial matters that the person reasonably may be expected to be capable of evaluating the risks of transactions in penny stock; (c) deliver to the person a written statement setting forth the basis on which the broker or dealer made the determination (i) stating in a highlighted format that it is unlawful for the broker or dealer to affect a transaction in penny stock unless the broker or dealer has received, prior to the transaction, a written agreement to the transaction from the person; and (ii) stating in a highlighted format immediately preceding the customer signature line that (iii) the broker or dealer is required to

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provide the person with the written statement; and (iv) the person should not sign and return the written statement to the broker or dealer if it does not accurately reflect the person's financial situation, investment experience, and investment objectives; and (d) receive from the person a manually signed and dated copy of the written statement.

It is also required that disclosure be made as to the risks of investing in penny stock and the commissions payable to the broker-dealer, as well as current price quotations and the remedies and rights available in cases of fraud in penny stock transactions. Statements, on a monthly basis, must be sent to the investor listing recent prices for the Penny Stock and information on the limited market. Shareholders should be aware that, according to Securities and Exchange Commission Release No. 34-29093, the market for penny stocks has suffered in recent years from patterns of fraud and abuse. Such patterns include (i) control of the market for the security by one or a few broker-dealers that are often related to the promoter or issuer; (ii) manipulation of prices through prearranged matching of purchases and sales and false and misleading press releases; (iii) "boiler room" practices involving high-pressure sales tactics and unrealistic price projections by inexperienced sales persons; (iv) excessive and undisclosed bid-ask differential and markups by selling broker-dealers; and (v) the wholesale dumping of the same securities by promoters and broker dealers after prices have been manipulated to a desired level, along with the resulting inevitable collapse of those prices and with consequent investor losses. We are aware of the abuses that have occurred historically in the penny stock market. Although we do not expect to be in a position to dictate the behavior of the market or of broker-dealers who participate in the market, we will strive within the confines of practical limitations to prevent the described patterns from being established with respect to our securities.

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ITEM 2. UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS.

During the three months ended March 31, 2011 there were no sales of securities.

ITEM 3. DEFAULTS UPON SENIOR SECURITIES.

None.

ITEM 4. MINE SAFTEY DISCLOSURE

Not Applicable.

ITEM 5. OTHER INFORMATION

None.

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PART III EXHIBITS.

ITEM 6. EXHIBITS

Exhibit No. Description

3 Certificate of Incorporation*
3.1 Certificate of Merger and Amended and Restated Certificate of Incorporation*
3.2 Certificate of Renewal and Revival of Certificate of Incorporation*
3.3 By-laws*
4.1 Form of Common Stock Certificate*

31.1 Certification of Chief Executive Officer Pursuant to Section 302.

31.2 Certification of Chief Financial Officer Pursuant to Section 302.

32.1	Certification of Chief Executive Officer Pursuant to 18 U.S.C. Section 1350, As Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
32.2	Certification of Chief Financial Officer Pursuant to 18 U.S.C. Section 1350, As Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

101 Interactive Data Files for Highlight Networks, Inc. 10Q for the Period Ended March 31, 2011 **

101.INS XBRL Instance Document**

101.SCH XBRL Taxonomy Extension Schema Document**

101.CAL XBRL Taxonomy Extension Calculation Linkbase Document**

101.DEF XBRL Taxonomy Extension Definition Linkbase Document**

101.LAB XBRL Taxonomy Extension Label Linkbase Document**

101.PRE XBRL Taxonomy Extension Presentation Linkbase Document**

*Previously Submitted and incorporated by reference herein.

**Pursuant to Rule 406T of Regulation S-T, these interactive date files are deemed not filed or part of the registration statement or prospectus for purposes of Sections 11 and 12 of the Securities Act of 1933 or Section 18 of the Securities Act of 1934 and otherwise are not subject to liability.

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SIGNATURES

In accordance with the requirements of the Exchange Act, the registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

PLANTATION LIFECARE DEVELOPERS, INC.

Date: April 30, 2012

/s/ Joseph C. Passalaqua__
Name: Joseph C. Passalaqua
Title: President
(Principal Executive Officer)

PLANTATION LIFECARE DEVELOPERS, INC.

Date: April 30, 2012

/s/ Ray Willenberg Jr.
Name: Ray Willenberg Jr.
Title: Secretary and Director
(Principal Financial Officer)

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EXHIBIT 31.1

CERTIFICATION
Pursuant to 18 U.S.C. 1350
(Section 302 of the Sarbanes-Oxley Act of 2002)

I, Joseph C. Passalaqua, certify that:

1. I have reviewed this Quarterly report for the period ended March 31, 2011 on Form 10-Q of Plantation Lifecare Developers, 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 15d-15(f)) for the registrant and have:

a) Designed such disclosure controls and procedures or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of 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.

Date: April 30, 2012

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/s/ Joseph C. Passalaqua

Joseph C. Passalaqua
Chief Executive Officer,
President, Director
(Principal Executive Officer)

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EXHIBIT 31.2

CERTIFICATION
Pursuant to 18 U.S.C. 1350
(Section 302 of the Sarbanes-Oxley Act of 2002)

I, Ray Willenberg Jr., certify that:

1. I have reviewed this Quarterly report for the period ended March 31, 2011 on Form 10-Q of Plantation Lifecare Developers, 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 15d-15(f)) for the registrant and have:

a) Designed such disclosure controls and procedures or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of 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.

Date: April 30, 2012
/s/ Ray Willenberg Jr

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Ray Willenberg Jr.
Chief Executive Officer;
President; Director
(Principal Executive Officer)

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EXHIBIT 32.1

CERTIFICATION
Pursuant to 18 U.S.C. 1350
(Section 906 of the Sarbanes-Oxley Act of 2002)

In connection with the Quarterly Report on Form 10-Q of Plantation Lifecare Developers, Inc. (the "Company") for the period ended March 31, 2011, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Joseph C. Passalaqua as Chief Executive Officer of the Company, hereby certifies, pursuant to 18 U.S.C. ss.1350, as adopted pursuant to ss.906 of the Sarbanes-Oxley Act of 2002, that:

(1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: April 30, 2012

By: /s/ Joseph C. Passalaqua

Joseph C. Passalaqua
Chief Executive Officer,
President, Director
(Principal Executive Officer)

This certification accompanies each Report pursuant to ss. 906 of the Sarbanes-Oxley Act of 2002 and shall not, except to the extent required by the Sarbanes-Oxley Act of 2002, be deemed filed by the Company for purposes of ss.18 of the Securities Exchange Act of 1934, as amended. A signed original of this written statement required by Section 906 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.

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EXHIBIT 32.2

CERTIFICATION
Pursuant to 18 U.S.C. 1350
(Section 906 of the Sarbanes-Oxley Act of 2002)

In connection with the Quarterly Report on Form 10-Q of Plantation Lifecare Developers, Inc. (the "Company") for the period ended March 31, 2011, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Ray Willenberg Jr. as Chief Financial Officer of the Company, hereby certifies, pursuant to 18 U.S.C. ss.1350, as adopted pursuant to ss.906 of the Sarbanes-Oxley Act of 2002, that:

(1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: April 30, 2012

By: /s/ Ray Willenberg Jr

Ray Willenberg Jr
Chief Financial Officer,
Secretary, Director
(Principal Financial Officer)

This certification accompanies each Report pursuant to ss. 906 of the Sarbanes-Oxley Act of 2002 and shall not, except to the extent required by the Sarbanes-Oxley Act of 2002, be deemed filed by the Company for purposes of ss.18 of the Securities Exchange Act of 1934, as amended. A signed original of this written statement required by Section 906 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.

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COMMON STOCK TRANSACTIONS	3 Months Ended Mar. 31, 2011
Notes to Financial Statements	
COMMON STOCK TRANSACTIONS	NOTE 4 - COMMON STOCK TRANSACTIONS As of March 31, 2011 Plantation Lifecare Developers, Inc. has 250,000,000 shares of common stock authorized at $0.0004 par value per share and 35,300,000 shares of common stock issued and outstanding.

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RELATED PARTY TRANSACTIONS	3 Months Ended Mar. 31, 2011

Notes to Financial Statements
RELATED PARTY TRANSACTIONS

NOTE 3 - RELATED PARTY TRANSACTIONS

During 2008-2010 a major shareholder and President of the Company, Joseph Passalaqua, has loaned the Company $24,285. On September 1, 2010, Joseph Passalaqua contributed payphone equipment in exchange for a $20,000 promissory note. All of these notes accrue simple interest at a rate of 18% annually and are payable on demand. As of March 31, 2011 the Company owed $44,285 related to these notes, and had accrued $8,685 in simple interest.

During 2011, Cobalt Blue LLC, of which Mary Passalaqua, the wife of Joseph Passalaqua is President has loaned the Company $400. This note is accruing simple interest at a rate of 18% annually and is payable on demand. As of March 31, 2011 the Company owed $400 related to this note and had accrued $0 in simple interest.

As of March 31, 2011, Plantation Lifecare Developers, Inc. incurred a liability to Lyboldt-Daly, Inc. in the amount of $7,300. Lyboldt-Daly, Inc. completed the bookkeeping and internal accounting for Plantation Lifecare Developers, Inc. Joseph Passalaqua is President of Lyboldt-Daly, Inc. and a majority shareholder in Plantation Lifecare Developers, Inc.

The principal stockholder provided, without cost to the Company, his services, valued at $800 per month which totaled $2,400 for the three months ended March 31, 2012. The principal stockholder also provided, without cost to the Company, office space valued at $200 per month, which totaled $600 for the three-month period ended March 31, 2012. The total of these expenses was reflected in the statement of operations as general and administrative expenses with a corresponding contribution of paid-in capital.

As of March 31, 2011, all activities of Plantation Lifecare Developers, Inc. have been conducted by corporate officers from either their homes or business offices. Currently, there are no outstanding debts owed by Plantation Lifecare Developers, Inc. for the use of these facilities and there are no commitments for future use of the facilities.

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Balance Sheets (USD $)	Mar. 31, 2011	Dec. 31, 2010
Current Assets:		
Cash	$ 303	$ 1,033
Accounts Receivable	703	123
Total Current Assets	1,006	1,156
Property and Equipment:		
Payphone Equipment	20,000	20,000
Less Accumulated Depreciation	(2,333)	(1,333)
Net Property and Equipment	17,667	18,667
TOTAL ASSETS	18,673	19,823
Current Liabilities:		
Accounts Payable	1,469	1,758
Accounts Payable - Related Party	7,300	7,000
Related Party Note Payable	44,685	44,285
Interest Payable- Related Party	8,685	6,698
Total Current Liabilities	62,139	59,741
Total Liabilities	62,139	59,741
Stockholder's Deficit		
Preferred Stock, par value $.0004, 10,000,000 shares Authorized , 0 shares Issued and Outstanding at December 31, 2010 and December 31, 2009		
Common Stock, par value $.0004, 250,000,000 shares Authorized, 35,300,000 shares Issued and Outstanding at March 31, 2011 and December 31, 2010	14,120	14,120
Additional Paid-In Capital	1,028,344	1,025,344
Deficit Accumulated During the Development Stage	(1,085,930)	(1,079,382)
Total Stockholder's Deficit	(43,466)	(39,918)
TOTAL LIABILITIES AND STOCKHOLDER'S DEFICIT	$ 18,673	$ 19,823

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ORGANIZATION AND BASIS OF PRESENTATION	3 Months Ended
	Mar. 31, 2011

Notes to Financial Statements
ORGANIZATION AND BASIS OF PRESENTATION

NOTE 1 - ORGANIZATION AND BASIS OF PRESENTATION

The accompanying unaudited financial statements have been prepared in accordance with generally accepted accounting principles for interim financial information and with the SEC instructions to Form 10-Q. Accordingly, they do not include all of the information and footnotes required by generally accepted accounting principles for complete financial statements. In the opinion of management, all adjustments (consisting of only normal recurring adjustments) considered necessary for a fair presentation have been included. Results for the three-month and period ending March 31, 2011 are not necessarily indicative of the results that may be expected for the full year. For further information, refer to the financial statements and footnotes thereto included in Plantation Lifecare Developers, Inc.' s Form 10-12G filed with SEC on April 14, 2009 and December 31, 2010 annual filing Form 10-K filed with the SEC on April 25, 2012. Notes to the financial statements which would substantially duplicate the disclosure required in Plantation Lifecare Developers, Inc. fiscal 2010 financial statements have been omitted.

Nature of Business

The Company is primarily in the business of providing the use of outdoor payphones, and providing telecommunication services.

Revenue Recognition

The Company derives its revenue from the sources described below, which includes dial-around revenues, coin collections, and local payphone customer revenue for telephone service.

Coin revenues are recorded in an equal amount to the coins collected. Local service revenue is realized on the date the pay-phone customer is invoiced for telecommunication services, these are monthly charges for payphone service for local customers. Dial Around revenues are earned when a customer uses the Company' s payphone to gain access to a different long distance carrier than is already programmed into the phone. The Dial Around revenue is recognized when the billing and collection agent of the Company, APCC, calculates and compensates the Company for the use of the payphone on a quarterly basis by billing the actual party' s long distance carrier that received the calls. The date of the Dial Around revenue recognition is determined when this compensation is collected and deposited into the Company' s bank account.

The Company recognizes revenues in accordance with the Securities and Exchange Commission Staff Accounting Bulletin (SAB) number 104, "Revenue

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Recognition." SAB 104 clarifies application of U. S. generally accepted accounting principles to revenue transactions. The Company recognizes revenue when the earnings process is complete. That is, when the arrangements of the goods are documented, the pricing becomes final and collectability is reasonably assured. An allowance for bad debt is provided based on estimated losses. For revenue received in advance for goods, the Company records a current liability classified as either deferred revenue or customer deposits. As of March 31, 2011, there was no deferred revenue.

Allowance for Doubtful Accounts

The Company recognizes an allowance for doubtful accounts to ensure accounts receivable are not overstated due to uncollectibility. Bad debt reserves are maintained for all customers based on a variety of factors, including the length of time the receivables are past due, significant one-time events and historical experience. An additional reserve for individual accounts is recorded when the Company becomes aware of a customer' s inability to meet its financial obligation, such as in the case of bankruptcy filings or deterioration in the customer' s operating results or financial position. If circumstances related to customers change, estimates of the recoverability of receivables would be further adjusted. As of March 31, 2011, the Company has determined an allowance for doubtful accounts is not necessary.

Accounts Receivable

Accounts Receivable will consist of Local Service revenue. The Accounts Receivable was $703 as of March 31, 2011.

Fixed Assets

Fixed assets are stated at cost. On September 1, 2010, Joseph Passalaqua, President of the Company contributed payphone equipment valued at $20,000 in exchange for a promissory note. Depreciation expense for the three months ended March 31, 2011 was $2,333. Depreciation and amortization are computed using the straight-line and accelerated methods over the estimated economic useful lives of the related assets as follows:

Asset		Rate
Pay-phone Equipment	$ 20,000.00	5 years
Accumulation Deprecation	$ (2,333.00)	
Net Value of Equipment	$ 17,667.00	

Upon sale or other disposition of property and equipment, the cost and related accumulated depreciation or amortization are removed from the accounts and any gain or loss is included in the determination of income or loss. Expenditures for

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maintenance and repairs are charged to expense as incurred. Major overhauls and betterments are capitalized and depreciated over their estimated economic useful lives.

Maintenance and repairs are charged to operations; betterments are capitalized. The cost of property sold or otherwise disposed of and the accumulated depreciation thereon are eliminated from the property and related accumulated depreciation accounts, and any resulting gain or loss is credited or charged to income.

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GOING CONCERN	3 Months Ended Mar. 31, 2011

Notes to Financial Statements

GOING CONCERN

NOTE 2 - GOING CONCERN

As shown in the accompanying financial statements, Plantation Lifecare Developers, Inc. (hereto referred to as the "Company") had negative working capital and an accumulated deficit incurred through March 31, 2011, which raises substantial doubt about its ability to continue as a going concern. The Company has incurred net losses for the period from (inception) January 1, 2001 to March 31, 2011, has limited revenues and requires additional financing in order to finance its business activities on an ongoing basis. The Company' s future capital requirements will depend on numerous factors including, but not limited to, continued progress in finding a merger candidate and the pursuit of business opportunities. The Company is actively pursuing alternative financing and has had discussions with various third parties, although no firm commitments have been obtained. In the interim, shareholders of the Company have committed to meeting its minimal operating expenses. Management believes that actions presently being taken to revise the Company' s operating and financial requirements provide them with the opportunity to continue as a going concern.

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Balance Sheets (Parenthetical) (USD $)	Mar. 31, 2011	Dec. 31, 2010
Statement of Financial Position [Abstract]		
Preferred stock; par value	$ 0.0004	$ 0.0004
Preferred stock; shares authorized	10,000,000	10,000,000
Preferred stock; shares issued	0	0
Preferred stock; shares outstanding	0	0
Common stock; par value	$ 0.0004	$ 0.0004
Common stock; shares authorized	250,000,000	250,000,000
Common stock; shares issued	35,300,000	35,300,000
Common stock; shares outstanding	35,300,000	35,300,000

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Document and Entity Information	3 Months Ended	
	Mar. 31, 2011	Apr. 30, 2012
Document And Entity Information		
Entity Registrant Name	Plantation Lifecare Developers, Inc	
Entity Central Index Key	0001458704	
Document Type	10-Q	
Document Period End Date	Mar. 31, 2011	
Amendment Flag	false	
Current Fiscal Year End Date	--12-31	
Is Entity a Well-known Seasoned Issuer?	No	
Is Entity a Voluntary Filer?	Yes	
Is Entity's Reporting Status Current?	No	
Entity Filer Category	Smaller Reporting Company	
Entity Common Stock, Shares Outstanding		35,300,000
Document Fiscal Period Focus	Q1	
Document Fiscal Year Focus	2011	

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Statements of Operations (USD $)	3 Months Ended		123 Months Ended
	Mar. 31, 2011	Mar. 31, 2010	Mar. 31, 2011
Revenues:			
Income	$ 3,941		$ 8,115
Cost of Services	(4,438)		(8,960)
Gross Margin	(497)		(845)
Expenses:			
Accounting and bookkeeping	300	6,447	30,375
Amortization expense			3,000
Other General and administrative expense	3,044	951	7,800
Insurance			471,948
Legal fee - Merger			10,052
Offering cost			411,286
Outside services	320	593	9,485
Rent expense			1,260
Travel expense			2,641
Total Operating Expenses	3,664	7,991	947,847
Operating Loss	(4,161)	(7,991)	(948,692)
Interest expense	(1,987)	(810)	(135,146)
Loss Before Income Taxes	(6,148)	(8,801)	(1,083,838)
Income Tax Provision	(400)		(2,092)
Net Loss	$ (6,548)	$ (8,801)	$ (1,085,930)
Basic & Diluted Loss per Common Share	$ 0.00	$ 0.00	
Weighted Average Common Shares Outstanding	35,300,000	35,000,000	

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Statements of Cash Flows (USD $)	3 Months Ended		123 Months Ended
	Mar. 31, 2011	Mar. 31, 2010	Mar. 31, 2011
CASH FLOWS FROM OPERATING ACTIVITIES:			
Net Loss	$ (6,548)	$ (8,801)	$ (1,085,930)
Accrued Interest Satisfied through Contributed Capital			126,464
Adjustments to reconcile net loss to net cash provided by operating activities:			
Depreciation and Amortization	1,000		2,333
Fair value of services provided by related parties	3,000		3,000
Changes in operating assets and liabilities:			
Accounts Payable	(289)	606	1,469
Accounts Payable - Related Party	300	1,013	7,300
Accounts Receivable	(580)		(703)
Accrued Interest	1,987	810	8,685
Net Cash Used in Operating Activities	(1,130)	(6,372)	(937,382)
CASH FLOWS FROM INVESTING ACTIVITIES			
Net Cash Provided by Investing Activities			
CASH FLOWS FROM FINANCING			
Proceeds from Related Party Note Payable	400	6,100	24,685
Proceeds from Notes Payable			896,000
Proceeds from Sale of Common Stock			17,000
Net Cash Provided by Financing Activities	400	6,100	937,685
Net (Decrease) Increase in Cash	(730)	(272)	303
Cash at Beginning of Period	1,033	289	
Cash at End of Period	303	17	303
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:			
Cash paid during the year for Interest			
Cash paid during the year for Franchise Taxes	400		2,092
SUPPLEMENTAL DISCLOSURE OF NON-CASH INVESTING AND FINANCING ACTIVITIES			
Notes Payable and Accrued Interest Satisfied through Contributed Capital			1,022,464
Related Party Note Payable for Contributed Payphone Equipment			$ 20,000

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