

SECURITIES AND EXCHANGE COMMISSION

FORM 8-K/A

Current report filing [amend]

Filing Date: **2013-01-15** | Period of Report: **2013-01-15**  
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FILER

**Advanced Cloud Storage, Inc.**

CIK: **1518238** | IRS No.: **274004890** | State of Incorporation: **NV** | Fiscal Year End: **0331**  
Type: **8-K/A** | Act: **34** | File No.: **333-173537** | Film No.: **13530724**  
SIC: **7389** Business services, nec

Mailing Address

*112 NORTH CURRY STREET  
4326 LAUREL GLEN DRIVE  
MOORPARK, CA 93021*

Business Address

*112 NORTH CURRY STREET  
4326 LAUREL GLEN DRIVE  
MOORPARK, CA 93021  
775-284-3703*

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

**FORM 8-K/A**

(Amendment No. 1)

**CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of  
the Securities and Exchange Act of 1934**

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

Date of Report (Date of earliest event reported): January 15, 2013

**MONTALVO SPIRITS, INC.**

(formerly known as Advanced Cloud Storage, Inc.)

(Exact Name of Registrant as Specified in its Charter)

Nevada  
(State of Organization)

333-173537  
(Commission File Number)

27-4004890  
(I.R.S. Employer  
Identification No.)

**112 North Curry Street, Nevada 89703-4934**

(Address of principal executive offices)

Registrant's telephone number, including area code: (775) 284-3703

**Copies to:**

Peter Campitiello, Esq.  
Kane Kessler, P.C.  
1350 Avenue of the Americas  
New York, New York 10019  
Tel: 212-541-6222  
Fax: 212-245-3009

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a -12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d -2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e -4(c))

## EXPLANATORY NOTE

Advanced Cloud Storage, Inc. (the “Registrant”) is filing this Amendment No. 1 on Form 8-K/A to the Current Report on Form 8-K (the “Original Filing”), which was filed with the Securities and Exchange Commission on December 24, 2012, to include complete pro forma financial information as of and for the nine month period ended September 30, 2012 and for the fiscal year ended December 31, 2011 as Exhibit 99.4. The pro forma financial information filed as Exhibit 99.4 to the Original Filing only contained such information as of and for the nine-month period ended September 30, 2012.

### ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS

(a) The audited financial statements as of December 31, 2011, and the unaudited financial statements as of September 30, 2012, of Casa Montalvo Holdings, Inc. are attached respectively hereto as Exhibit 99.2 and Exhibit 99.3 hereto pursuant to Item 2.01 of Form 8-K.

(b) As a result of its acquisition of Casa Montalvo described in Item 2.01, the Company is filing the pro forma financial information required by Item 9.01 herewith as Exhibit 99.4.

(c) Exhibits

<u>Number</u>	<u>Description</u>
2.1	Agreement and Plan of Share exchange by and among Advanced Cloud Storage, Inc., Casa Montalvo Holdings, Inc. and the shareholders of Casa Montalvo Holdings, Inc., dated December 21, 2012 (1)
3.1	Amended and Restated Articles of Incorporation of Advanced Cloud Storage, Inc. (1)
10.1	Exclusive Master Distribution Agreement (1)
10.2	Form of Employment Agreement (1)
10.3	Form of Director Agreement (1)
99.1	Press Release, dated December 21, 2012 (1)
99.2	Audited financial statements as of December 31, 2011 of Casa Montalvo Holdings, Inc. (1)
99.3	Unaudited financial statements as of September 30, 2012 of Casa Montalvo Holdings, Inc. (1)
99.4	Unaudited condensed combined pro forma financial statements (2)

(1) Incorporated by reference to the Registrant’s Current Report on Form 8-K filed with the Securities and Exchange Commission on December 24, 2012 as the same exhibit number listed herein.

(2) Filed herewith.

## SIGNATURES

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

Date: January 15, 2013

MONTALVO SPIRITS, INC.

By: /s/ Alex Viecco

Name: Alex Viecco

Title: Chief Executive Officer

## Exhibit Index

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99.4	Unaudited condensed combined pro forma financial statements (2)

(1) Incorporated by reference to the Registrant's Current Report on Form 8-K filed with the Securities and Exchange Commission on December 24, 2012 as the same exhibit number as the exhibit number listed herein.

(2) Filed herewith.

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**INTRODUCTION TO UNAUDITED PRO FORMA COMBINED FINANCIAL INFORMATION**

On December 21, 2012, Advanced Cloud Storage, Inc. (the “Registrant”) authorized an amendment to its Articles of Incorporation (the “Amendment”) to change its name to Montalvo Spirits, Inc., to increase the number of its authorized shares of capital stock from 75,000,000 to 310,000,000 shares which 300,000,000 shares were designated common stock, par value \$0.001 per share (the “Common Stock”) and 10,000,000 shares were designated “blank check” preferred stock, par value \$0.001 per share (the “Preferred Stock”) and to effect a forward split such that 32.4552 shares of Common Stock were issued for every 1 share of Common Stock issued and outstanding immediately prior to the Amendment (the “Forward Split”). Also on December 21, 2012, the Registrant entered into an Agreement and Plan of Share Exchange (the “Exchange Agreement”) with Casa Montalvo Holdings, Inc., a California corporation (“Casa Montalvo”), whereby the Registrant acquired all of the issued and outstanding capital stock of Casa Montalvo in exchange (the “Exchange”) for approximately 59,000,000 post-split shares of Common Stock. Simultaneously therewith, the Registrant accepted a subscription of a private placement offering of Two Hundred Thousand (200,000) shares of its Common Stock, on a post-Split basis, at an aggregate purchase price of One Hundred Thousand Dollars (\$100,000).

The following unaudited pro forma condensed combined financial statements are presented to illustrate the estimated effects of the Exchange. The unaudited pro forma combined financial statements were prepared using the historical financial statements of the Registrant and Casa Montalvo. The unaudited pro forma combined financial information should be read in conjunction with the Registrant’s audited financial statements as of and for the year ended March 31, 2012 which are included in its March 31, 2012 Annual Report on Form 10-K. The financial information of the Registrant is filed together with this Unaudited Pro Forma Condensed Combined Financial Statements on Form 8-K.

The unaudited pro forma combined balance sheet as of September 30, 2012 combines the unaudited balance sheet of the Registrant as of September 30, 2012 and the unaudited balance sheet of Casa Montalvo as of September 30, 2012 and assumes that the Exchange was consummated on September 30, 2012. The unaudited pro forma combined balance sheet as of December 31, 2011 combines the unaudited balance sheet of the Registrant as of December 31, 2011 and the audited balance sheet of Casa Montalvo as of December 31, 2011 and assumes that the Exchange was consummated on December 31, 2011.

The unaudited pro forma combined statements of operations for the interim period ended September 30, 2012 assumes that the Exchange was consummated at the beginning of the period presented. The unaudited pro forma combined statement of operations for the interim period ended September 30, 2012 combines the unaudited statement of operations of the Registrant for the six months ended September 30, 2012 with the unaudited statements of operations of Casa Montalvo for the nine months ended September 30, 2012.

The unaudited pro forma combined statements of operations for the interim period ended December 31, 2011 assumes that the Exchange was consummated at the beginning of the period presented. The unaudited pro forma combined statement of operations for the interim period ended December 31, 2011 combines the unaudited statement of operations of the Registrant for the nine months ended December 31, 2011 with the audited statements of operations of Casa Montalvo for the period from inception through December 31, 2011.

The information presented in the unaudited pro forma condensed combined financial statements does not purport to represent what our financial position or results of operations would have been had the Exchange occurred as of the dates indicated, nor is it indicative of our future financial position or results of operations for any period. You should not rely on this information as being indicative of the historical results that would have been achieved had the companies always been combined or the future results that the combined company will experience after the Exchange.

The unaudited pro forma adjustments are based upon available information and certain assumptions that we believe are reasonable under the circumstances.

**ADVANCED CLOUD STORAGE, INC.**  
**(A Development Stage Company)**  
Pro Forma Consolidated Balance Sheets

	CASA Montalvo September 30, 2012 <b>(Unaudited)</b>	Montalvo Spirit September 30, 2012 <b>(Unaudited)</b>	Pro Forma Adjustments	Notes	Combined
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
Cash	\$ 6,436	\$ -	\$ 100,000	d	\$ 106,436
Prepaid expenses	-	2,099			2,099
Inventories	350,993	-			350,993
<b>Total Current Assets</b>	<b>357,429</b>	<b>2,099</b>	<b>100,000</b>		<b>459,528</b>
<b>TOTAL ASSETS</b>	<b>\$ 357,429</b>	<b>\$ 2,099</b>	<b>\$ 100,000</b>		<b>\$ 459,528</b>
<b>LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)</b>					
<b>CURRENT LIABILITIES</b>					
Accounts payable and accrued liabilities	\$ 220,321	\$ 8,834			\$ 229,155
Advances from stockholders		9,809			9,809
Bank overdraft	973	-			973
Advance from officer	150	-			150
Note payable	31,000	-			31,000
Notes payable - related parties	21,000	-			21,000
<b>Total Current Liabilities</b>	<b>273,444</b>	<b>18,643</b>	<b>-</b>		<b>292,087</b>
<b>LONG-TERM LIABILITIES</b>					
Notes payable - related parties, net of current maturities	324,000				324,000
<b>Total Liabilities</b>	<b>597,444</b>	<b>18,643</b>	<b>-</b>		<b>616,087</b>
<b>COMMITMENTS AND CONTINGENCIES</b>					
<b>STOCKHOLDERS' EQUITY (DEFICIT)</b>					
Preferred stock: \$0.001 par value, 10,000,000 shares authorized; none issued or outstanding	-	-			-
Common stock, \$0.001 par value, 300,000,000 shares authorized 10,237,250 and 66,900,012 shares issued and outstanding respectively	15,360	10,237	\$ (10,000)	a.	66,900
			1,818	b	
			64,645	c	
			200	d	
			(15,360)	e	

Additional paid-in capital	51,740	9,253	10,000	a.	83,656
			(1,818)	b	
			(64,645)	c	
			99,800	d	
			15,360	e	
			(36,034)	f	
Deficit accumulated during the development stage	(307,115)	(36,034)	36,034	f	(307,115)
Total Stockholders' Equity (Deficit)	<u>(240,015)</u>	<u>(16,544)</u>	<u>100,000</u>		<u>(156,559)</u>
<b>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)</b>	<b>\$ <u>357,429</u></b>	<b>\$ <u>2,099</u></b>	<b>\$ <u>100,000</u></b>		<b>\$ <u>459,528</u></b>

a To record retirement of 10,000,000 shares of common stock at par

b To record issuance of 1,817,891 shares for 100% of Casa Montalvo common stock

c To record forward stock split of 32.4552

Original shares outstanding	10,237,250	
Shares cancelled	(10,000,000)	
Shares issued for Casa Montalvo	1,817,891	
Shares outstanding prior to forward split	2,055,141	\$ 2,055.14
Forward split ratio 1:32.4552	32.4552	
Post split shares	66,700,012	
Less shares originally outstanding	(2,055,141)	
Increase in shares	64,644,871	
Increase in shares at par value of \$0.001	64,645	

d To record shares issued and proceeds received from subscription offering of 200,000 shares of common stock at a price of \$0.50 per share on a post-split basis

Common stock - 200,000 @ \$0.001 par	200
Additional Paid in Capital - \$100,000 less \$200	99,800

e To reclass Casa Montalvo's common stock to Additional Paid in Capital in connection with the reverse acquisition

f To reclassify Montalvo Spirit's accumulated deficit as additional paid-in capital in connection with the recapitalization of Montalvo Spirit



**ADVANCED CLOUD STORAGE, INC.**  
**(A Development Stage Company)**  
**Pro Forma Consolidated Statements of Operations**

	CASA For the Nine Months Ended September 30, 2012 <u>(Unaudited)</u>	Montalvo Spirits For the Nine Months Ended September 30, 2012 <u>(Unaudited)</u>	<u>Pro Forma Adjustment</u>	Pro Forma Combined
NET SALES	\$ 16,148	\$ -	\$ -	\$ 16,148
COST OF GOODS SOLD	11,573	-	-	11,573
GROSS PROFIT	4,575	-	-	4,575
OPERATING EXPENSES				
Selling	13,410			13,410
Salaries and wages	162,000			162,000
Consulting	54,000			54,000
Professional Fees		3,284		3,284
General and administrative	27,585	1,500		29,085
Total Operating Expenses	256,995	4,784		261,779
LOSS FROM OPERATIONS	(252,420)	(4,784)	-	(257,204)
OTHER (INCOME) EXPENSE				
Interest expense	3,929			3,929
Total Other (Income) Expense	3,929	-	-	3,929
LOSS BEFORE INCOME TAXES	(256,349)	(4,784)		(261,133)
Income tax provision	-	-	-	
NET LOSS	\$ (256,349)	\$ (4,784)	\$ -	\$ (261,133)
NET LOSS PER COMMON SHARE				
- Basic and diluted	\$ (0.02)	\$ (0.00)	\$ -	\$ (0.00)

WEIGHTED AVERAGE COMMON SHARES  
OUTSTANDING

- Basic and diluted

15,337,655

10,237,250

66,900,012

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**Advanced Cloud Storage, Inc.**  
**(A Development Stage Company)**  
Pro Forma Consolidated Balance Sheets

	CASA Montalvo <u>December 31, 2011</u>	Advanced Cloud <u>December 31, 2011</u> <b>(Unaudited)</b>	Pro Forma Adjustments	Notes	Combined
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
Cash	\$ 1,626	\$ 961	\$ 100,000	d	\$ 102,587
Prepaid expenses	-	1,574			1,574
Inventories	<u>16,100</u>	<u>-</u>			<u>16,100</u>
Total Current Assets	<u>17,726</u>	<u>2,535</u>	<u>100,000</u>		<u>120,261</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 17,726</u></u>	<u><u>\$ 2,535</u></u>	<u><u>\$ 100,000</u></u>		<u><u>\$ 120,261</u></u>
<b>LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)</b>					
<b>CURRENT LIABILITIES</b>					
Accounts payable and accrued liabilities	\$ 392	\$ 1,882			\$ 2,274
Advances from stockholders		<u>6,499</u>			<u>6,499</u>
Total Current Liabilities	<u>392</u>	<u>8,381</u>	<u>-</u>		<u>8,773</u>
<b>LONG-TERM LIABILITIES</b>					
Notes payable - related parties, net of current maturities	<u>11,000</u>				<u>11,000</u>
Total Liabilities	<u>11,392</u>	<u>8,381</u>	<u>-</u>		<u>19,773</u>
<b>COMMITMENTS AND CONTINGENCIES</b>					
<b>STOCKHOLDERS' EQUITY (DEFICIT)</b>					
Preferred stock: \$0.001 par value, 10,000,000 shares authorized; none issued or outstanding	-	-			-
Common stock, \$0.001 par value, 300,000,000 shares authorized 10,237,250 and 66,900,012 shares issued and outstanding respectively	15,329	10,237	\$ (10,000)	a.	66,900
			1,818	b	
			64,645	c	
			200	d	
			(15,329)	e	
Additional paid-in capital	41,771	9,253	10,000	a.	84,354
			(1,818)	b	
			(64,645)	c	
			99,800	d	
			15,329	e	
			(25,336)	f	
Deficit accumulated during the development stage	<u>(50,766)</u>	<u>(25,336)</u>	<u>25,336</u>	f	<u>(50,766)</u>

Total Stockholders' Equity (Deficit)	6,334	(5,846)	100,000	100,488
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)	\$ 17,726	\$ 2,535	\$ 100,000	\$ 120,261

a To record retirement of 10,000,000 shares of common stock at par

b To record issuance of 1,817,891 shares for 100% of Casa Montalvo common stock

c To record forward stock split of 32.4552

Original shares outstanding	10,237,250	
Shares cancelled	(10,000,000)	
Shares issued for Casa Montalvo	1,817,891	
Shares outstanding prior to forward split	2,055,141	\$ 2,055.14
Forward split ratio 1:32.4552	32.4552	
Post split shares	66,700,012	
Less shares originally outstanding	(2,055,141)	
Increase in shares	64,644,871	
Increase in shares at par value of \$0.001	64,645	

d To record shares issued and proceeds received from subscription offering of 200,000 shares of common stock at a price of \$0.50 per share

Common stock - 200,000 @ \$0.001 par	200
Additional Paid in Capital - \$100,000 less \$200	99,800

e To reclass Casa Montalvo's common stock to Additional Paid in Capital in connection with the reverse acquisition

f To reclassify Advanced Cloud's accumulated deficit as additional paid-in capital in connection with the recapitalization of Montalvo Spirit

**Advanced Cloud Storage, Inc.**  
**(A Development Stage Company)**  
Pro Forma Consolidated Statements of Operations

	CASA Montalvo For the Period through <u>December 31, 2011</u>	Advanced Cloud For the Nine Months Ended <u>December 31, 2011</u> <b>(Unaudited)</b>	<u>Pro Forma Adjustment</u>	Pro Forma Combined
NET SALES	\$ -	\$ -	\$ -	\$ -
COST OF GOODS SOLD	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
GROSS PROFIT	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OPERATING EXPENSES				
Selling	33,224			33,224
Salaries and wages	7,500			7,500
Consulting	-			-
General and administrative	<u>9,650</u>	<u>1,835</u>		<u>11,485</u>
Total Operating Expenses	<u>50,374</u>	<u>3,335</u>		<u>53,709</u>
LOSS FROM OPERATIONS	<u>(50,374)</u>	<u>(3,335)</u>	<u>-</u>	<u>(53,709)</u>
OTHER (INCOME) EXPENSE				
Interest expense	<u>392</u>	<u>-</u>		<u>392</u>
Total Other (Income) Expense	<u>392</u>	<u>-</u>	<u>-</u>	<u>392</u>
LOSS BEFORE INCOME TAXES	<u>(50,766)</u>	<u>(3,335)</u>		<u>(54,101)</u>
Income tax provision	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET LOSS	<u>\$ (50,766)</u>	<u>\$ (3,335)</u>	<u>\$ -</u>	<u>\$ (54,101)</u>
NET LOSS PER COMMON SHARE				
- Basic and diluted	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>		<u>\$ (0.00)</u>
WEIGHTED AVERAGE COMMON SHARES OUTSTANDING				
- Basic and diluted	<u>15,248,330</u>	<u>10,237,250</u>		<u>66,900,012</u>

# MONTALVO SPIRITS, INC.

January 15, 2013

## VIA EDGAR ONLY

United States Securities and Exchange Commission  
Mail Stop 4720  
Washington, D.C. 20549  
Attention: Mara L. Ransom  
Assistant Director

Re: Advanced Cloud Storage, Inc.  
Form 8-K  
Filed December 24, 2012  
File No. 333-173537

Dear Ms. Ransom:

Please be advised that the undersigned is the duly-appointed Chief Executive Officer of Montalvo Spirits, Inc., formerly known as Advanced Cloud Storage, Inc., the above-referenced issuer (the "Issuer"). This letter is in response to the comments of the staff of the U.S. Securities and Exchange Commission (the "Commission") with respect to the above-referenced filings provided in your letter dated January 7, 2013 (the "Comment Letter").

The purpose of this correspondence is to provide responses to the Comment Letter to the Commission and provide explanation, where necessary. Our responses follow the text of each Staff comment reproduced consecutively for your convenience.

### General

1. We note that your current report on Form 8-K contains Form 10 disclosure provided pursuant to Item 2.01(f) of Form 8-K, as well as financial statements of the businesses acquired and pro forma financial information pursuant to Item 9.01(a) and(b), respectively of Form 8-K. We note, however, that the pro forma financial information you have provided appears to be incomplete. In this regard, you have provided such information as of and for the nine-month period ended September 30, 2012, but you have not included such information for the fiscal year ended December 31, 2011. Please amend your filing to provide this information.

The Issuer has filed an amendment to the Current Report Form 8-K/A to include complete pro forma financial information. The revised pro forma financial statements have been included as Exhibit 99.4, replacing the previously filed Exhibit 99.4.

Should you have any questions or require any further information, please do not hesitate to contact the undersigned.

Very truly yours,

*/s/ Alex Viecco*

Alex Viecco, Chief Executive Officer