

PACIFIC SOFTWARE, INC.
Form 10-Q
August 08, 2012

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

FORM 10-Q

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

For the quarterly period ended June 30, 2012

. 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: 001-34379

PACIFIC SOFTWARE, INC.

(Exact name of registrant as specified in its charter)

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Nevada

(State or other jurisdiction
of incorporation or organization)

41-2190974

(I.R.S. Employer
Identification No.)

123 West Nye Lane, Suite 129,

Carson City, Nevada

(Address of principal executive offices)

89706

(Zip Code)

(714)418-7787

(Registrant's telephone number, including area code)

Indicate by check mark whether the registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the past 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes . No .

Indicate by check mark whether the registrant 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 .
Non-accelerated filer . (Do not check if a smaller reportingSmaller reporting company .
company)

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Yes . No .

Indicate the number of shares outstanding of each of the issuer's classes of common equity, as of the latest practicable date: 4,049,000 shares of common stock issued and outstanding at June 30, 2012.

PACIFIC SOFTWARE, INC.

FORM 10-Q

QUARTERLY PERIOD ENDED JUNE 30, 2012

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 A Note About Forward-Looking Statements	

This Quarterly Report on Form 10-Q contains forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995 that are based on management's current expectations. These statements may be identified by their use of words like plans, expect, aim, believe, projects, anticipate, intend, estimate

could and other expressions that indicate future events and trends. All statements that address expectations or projections about the future, including statements about our business strategy, expenditures, and financial results, are forward-looking statements. We believe that the expectations reflected in such forward-looking statements are accurate. However, we cannot assure you that such expectations will occur.

Actual results could differ materially from those in the forward-looking statements due to a number of uncertainties including, but not limited to, those discussed in Management's Discussion and Analysis of Financial Condition and Results of Operations. Factors that could cause future results to differ from these expectations include general economic conditions; further changes in our business direction or strategy; competitive factors; market uncertainties; additional regulatory burdens; and an inability to attract, develop, or retain consulting or managerial agents or independent contractors. As a result, the identification and interpretation of data and other information and their use in developing and selecting assumptions from and among reasonable alternatives requires the exercise of judgment.

To the extent that the assumed events do not occur, the outcome may vary substantially from anticipated or projected results, and accordingly, no opinion is expressed on the achievability of those forward-looking statements. No assurance can be given that any of the assumptions relating to the forward-looking statements specified in the following information are accurate, and we assume no obligation to update any such forward-looking statements. You should not unduly rely on these forward-looking statements, which speak only as of the date of this Quarterly Report. Except as required by law, we are not obligated to release publicly any revisions to these forward-looking statements to reflect events or circumstances occurring after the date of this report or to reflect the occurrence of unanticipated events.

PART I. FINANCIAL INFORMATION**ITEM 1. FINANCIAL STATEMENTS****PACIFIC SOFTWARE INC.**

(A Development Stage Company)

CONDENSED BALANCE SHEETS

	June 30, 2012 unaudited \$	September 30, 2011 audited \$
ASSETS		
Current		
Cash	-	-
Prepaid expenses	-	1,000
	-	1,000
LIABILITIES		
Current		
Accounts payable and accrued liabilities	46,418	39,618
Accrued interest related parties	10,525	5,161
Due to related party Note 5	90,355	66,761
	147,298	111,540
STOCKHOLDERS EQUITY (DEFICIENCY)		
Capital stock Note 6		
Authorized:		
100,000,000 common shares authorized, \$0.001 par value		
10,000,000 preferred shares, \$0.001 par value		
Issued and outstanding		
4,049,000 common shares (September 30, 2011 4,049,000)	4,049	4,049
Additional paid-in capital	142,841	142,841
Deficit accumulated during the development stage	(294,188)	(257,430)

Total Stockholders' Equity	(147,298)	(110,540)
Total Liabilities and Stockholders' Equity	-	1,000

Going concern Note 1

PACIFIC SOFTWARE INC.

(A Development Stage Company)

CONDENSED STATEMENTS OF OPERATIONS

	3 months ended		Nine months ended		October 12, 2005
	June 30,		June 30,		(inception) to
	2012	2011	2012	2011	June 30,
	\$	\$	\$	\$	2012
					\$
Expenses					
Depreciation	-	-	-	-	532
Impairment of technology rights	-	-	-	-	14,151
Interest	2,072	1,251	5,365	4,254	12,732
Management fees	-	1,500	1,367	6,000	27,052
Office and general	104	-	104	227	6,323
Professional fees	4,438	4,301	25,184	31,996	212,055
Transfer and filing fees	1,120	115	4,738	3,350	16,093
Website development	-	-	-	-	5,250
Net loss	(7,734)	(7,167)	(36,758)	(45,827)	(294,188)
Basic and diluted loss per share	(0.01)	(0.01)	(0.01)	(0.01)	
Weighted average number of shares outstanding basic and diluted	4,049,000	4,049,000	4,049,000	4,049,000	

PACIFIC SOFTWARE INC.

(A Development Stage Company)

CONDENSED STATEMENTS OF CASH FLOWS

	2012	9 months ended June 30,	2011	October 12, 2005 (inception) to June 30, 2012
	\$		\$	\$
Operating Activities				
Net loss		(36,758)	(30,755)	(294,188)
Adjustments to reconcile net loss to net cash used in operating activities				
Accounts Payable		6,800	4,452	45,368
Depreciation		-	-	104
Prepaid expenses		1,000	(699)	1,000
Management fees accrued		-	-	-
Accrued Interest		5,365	2,847	10,525
Change in non-cash working capital items		-	-	-
Change in Related Party notes		-	-	4,775
Write-off of Equipment		-	-	-
Rounding		(1)	-	-
		(23,594)	(24,155)	(232,416)
Investing Activities				
Purchase of equipment		-	-	-
		-	-	-
Financing Activities				
Proceeds from issuance of common stock		-	-	114,100
Advances from (repayments to) related party		23,594	24,155	90,355
APIC Adjustment				27,961
		23,594	24,155	232,416
Increase (decrease) in cash		-	-	-
Cash, beginning		-	-	-
Cash, ending		-	-	-

Supplementary disclosure of cash flow information:

Cash paid for:			
Interest	-	-	2,074
Income taxes	-	-	-

NOTES

PACIFIC SOFTWARE INC.

(A Development Stage Company)

NOTES TO THE CONDENSED FINANCIAL STATEMENTS

June 30, 2012

Note 1

Nature and Continuance of Operations

Basis of presentation

The accompanying interim condensed financial statements are unaudited, but in the opinion of management of Pacific Software, Inc. (the Company), contain all adjustments, which include normal recurring adjustments, necessary to present fairly the financial position at June 30, 2012, the results of operations and cash flows for the three months and nine months ended June 30, 2012 and 2011 and from date of inception (October 12, 2005) to June 30, 2012. The balance sheet as of September 30, 2011 is derived from the Company's audited financial statements.

Certain information and footnote disclosures normally included in financial statements that have been prepared in accordance with generally accepted accounting principles have been condensed or omitted pursuant to the rules and regulations of the Securities and Exchange Commission, although management of the Company believes that the disclosures contained in these financial statements are adequate to make the information presented therein not misleading. For further information, refer to the financial statements and the notes thereto included in the Company's Annual Report on Form 10-K for the fiscal year ended September 30, 2011, as filed with the Securities and Exchange Commission.

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expense during the reporting period. Actual results could differ from those estimates.

The results of operations for the nine months ended June 30, 2012 are not necessarily indicative of the results of operations to be expected for the full fiscal year ending September 30, 2012.

Description of business

The Company was incorporated in the State of Nevada, United States of America on October 12, 2005, and its fiscal year end is September 30. The Company is in the development stage and had acquired the rights to a software package named LargeFilesASAP software and the LargeFilesASAP.com domain name. To date no revenues have been generated. The Company has ceased pursuing its software venture, returned the rights to a related party in exchange for assumption of debt, and is currently in the market for an acquisition or merger.

Going Concern

These financial statements have been prepared on a going concern basis. The Company has accumulated a deficit of \$294,188 since inception, and further losses are anticipated in developing the Company's business plans. The ability to continue as a going concern is dependent upon raising the necessary capital to develop its business, to meet its obligations and repay its liabilities arising from normal business operations when they come due, and ultimately upon generating profitable operations. The outcome of these matters cannot be predicted with any certainty at this time. These factors raise substantial doubt that the Company will be able to continue as a going concern. Management plans to continue to provide for its capital needs by the issuance of common stock and related party advances. These financial statements do not include any adjustments to the amounts and classification of assets and liabilities that may be necessary should the Company be unable to continue as a going concern.

Note 2

Summary of Significant Accounting Policies

The financial statements of the Company have been prepared in accordance with generally accepted accounting principles in the United States of America. Because a precise determination of many assets and liabilities is dependent upon future events, the preparation of financial statements for a period necessarily involves the use of estimates which have been made using careful judgement. Actual results may vary from these estimates.

The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of the significant accounting policies summarized below:

Development Stage Company

The Company is a development stage company. All losses accumulated since inception have been considered as part of the Company's development stage activities.

Fair Value of Financial Instruments

The carrying value of the Company's financial instruments consisting of cash and amounts due to related parties approximate their carrying value due to the short-term maturity of such instruments. Unless otherwise noted, it is management's opinion that the Company is not exposed to significant interest, currency or credit risks arising from these financial instruments.

Use of Estimates

The preparation of financial statements in conformity with United States generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates. Significant areas requiring management's estimates and assumptions are the valuation of technology rights and deferred tax balances.

Impairment of Long-lived Assets

Capital assets are reviewed for impairment whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. An impairment charge is recognized for the amount, if any, which the carrying value of the asset exceeds the fair value.

Foreign Currency Translation

The Company's functional currency and reporting currency is the U.S. dollar. Foreign denominated monetary assets and liabilities are translated to their U.S. dollar equivalents using foreign exchange rates which prevailed at the balance sheet date. Revenue and expenses are translated at average rates of exchange during the year. Related translation adjustments are reported as a separate component of stockholders' equity, whereas gains or losses resulting from foreign currency transactions are included in results of operations.

Net Loss per Share

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

Income Taxes

The Company uses the asset and liability method of accounting for income taxes. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to temporary differences between the financial statements carrying amounts of existing assets and liabilities and loss carry-forwards and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled.

The effect of a change in tax rules on deferred tax assets and liabilities is recognized in operations in the year of change. A valuation allowance is recorded when it is more likely-than-not that a deferred tax asset will not be realized.

Stock-based Compensation

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

Note 3

Financial Instruments

The Company adopted new authoritative guidance on October 1, 2008 for all financial assets and liabilities and nonfinancial assets and liabilities that are recognized or disclosed at fair value in the financial statements on a recurring basis (at least annually). This guidance defines fair value, establishes a framework for measuring fair value, and expands disclosures about fair value measurements.

Fair value is defined as the price that would be received upon sale of an asset or paid upon transfer of a liability in an orderly transaction between market participants at the measurement date and in the principal or most advantageous market for that asset or liability. The fair value should be calculated based on assumptions that market participants would use in pricing the asset or liability, not on assumptions specific to the entity. In addition, the fair value of liabilities should include consideration of non-performance risk including our own credit risk.

In addition to defining fair value, the guidance expands the disclosure requirements around fair value and establishes a fair value hierarchy for valuation inputs. The hierarchy prioritizes the inputs into three levels based on the extent to

which inputs used in measuring fair value are observable in the market. Each fair value measurement is reported in one of the three levels which is determined by the lowest level input that is significant to the fair value measurement in its entirety. These levels are:

Level 1 inputs are based upon unadjusted quoted prices for identical instruments traded in active markets.

Level 2 inputs are based upon significant observable inputs other than quoted prices included in Level 1, such as quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability. The fair values are therefore determined using model-based techniques that include option pricing models, discounted cash flow models, and similar techniques.

The carrying value of the Company's financial assets and liabilities which consist of cash, accounts payable and accrued liabilities and promissory note payable, in management's opinion approximate their fair value due to the short maturity of such instruments. These financial assets and liabilities are valued using level 1 inputs. Unless otherwise noted, it is management's opinion that the Company is not exposed to significant interest, exchange or credit risks arising from these financial instruments.

Note 4

New accounting pronouncements

The following accounting pronouncements if implemented would have no effect on the financial statements of the Company.

In May 2011, the FASB issued new authoritative guidance to provide a consistent definition of fair value and ensure that fair value measurements and disclosure requirements are similar between GAAP and International Financial Reporting Standards. This guidance changes certain fair value measurement principles and enhances the disclosure requirements for fair value measurements. This guidance is effective for interim and annual periods beginning after December 15, 2011 and is applied prospectively. The Company does not expect that the adoption of this guidance will have a material impact on its financial statements.

In June 2011, the FASB issued new guidance on the presentation of comprehensive income. The new guidance allows an entity to present components of net income and other comprehensive income in one continuous statement, referred to as the statement of comprehensive income, or in two separate, but consecutive statements. The new guidance eliminates the current option to report other comprehensive income and its components in the statement of changes in stockholders' equity. While the new guidance changes the presentation of comprehensive income, there are no changes to the components that are recognized in net income or other comprehensive income from that of current accounting guidance. This new guidance is effective for fiscal years and interim periods beginning after December 15, 2011. Upon adoption, the Company will present its consolidated financial statements under this new guidance. The Company does not expect the adoption of this accounting guidance to have a material impact on its consolidated financial statements and related disclosures.

In December 2011, the Financial Accounting Standards Board ("FASB") issued authoritative guidance related to balance sheet offsetting. The new guidance requires disclosures about assets and liabilities that are offset or have the potential to be offset. These disclosures are intended to address differences in the asset and liability offsetting requirements under U.S. GAAP and International Financial Reporting Standards. This new guidance will be effective for us for interim and annual reporting periods beginning January 1, 2013, with retrospective application required. The adoption of this guidance is not expected to have a material impact on the Company's results of operations or financial position.

Other accounting standards that have been issued or proposed by the FASB or other standards-setting bodies that do not require adoption until a future date are not expected to have a material impact on the Company's financial statements upon adoption.

Note 5

Related Party Transactions

During the nine months ended June 30, 2012 and 2011, related parties loaned the Company \$23,594 and \$24,155, for operational expenses, respectively. As of June 30, 2012 and 2011, no loans have been repaid.

As of June 30, 2012 and 2011, the total outstanding loans to related parties is \$90,355 and \$55,811, respectively.

Note 6

Capital Stock

The total number of shares authorized to be issued by the Company is 100,000,000 common shares with a par value of \$0.001 and 10,000,000 preferred shares with a par value of \$0.001. There are 4,049,000 shares issued and outstanding as of June 30, 2012 and 2011.

As of June 30, 2012 and 2011, the Company has not granted any stock options or recorded any stock-based compensation.

Note 7

Subsequent events

Management performed an evaluation of the Company's activity through the date these financials were issued to determine if they must be reported. The Management of the Company determined that there were no other reportable subsequent events to be disclosed.

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS.

Forward-Looking Statements.

The following discussion may contain certain forward-looking statements. Such statements are not covered by the safe harbor provisions. These statements include the plans and objectives of management for future growth of the Company, including plans and objectives related to the consummation of acquisitions. The forward-looking statements included herein are based on current expectations that involve numerous risks and uncertainties. Assumptions relating to the foregoing involve judgments with respect to, among other things, future economic, competitive and market conditions and future business decisions, all of which are difficult or impossible to predict accurately and many of which are beyond the control of the Company. Although the Company believes that the assumptions underlying the forward-looking statements are reasonable, any of the assumptions could be inaccurate and, therefore, there can be no assurance that the forward-looking statements included in this report will prove to be accurate. In light of the significant uncertainties inherent in the forward-looking statements included herein, the inclusion of such information should not be regarded as a representation by the Company or any other person that the objectives and plans of the Company will be achieved.

The words we, us and our refer to the Company. The words or phrases would be, will allow, intends to, result, are expected to, will continue, is anticipated, estimate, project, or similar expressions are intended to forward-looking statements. Actual results could differ materially from those projected in the forward looking statements as a result of a number of risks and uncertainties, including but not limited to: (a) limited amount of resources devoted to achieving our business plan; (b) our failure to implement our business plan; (c) our strategies for dealing with negative cash flow; and (d) other risks that are discussed in this report or included in our previous filings with the Securities and Exchange Commission.

THE FOLLOWING PRESENTATION OF OUR MANAGEMENT'S DISCUSSION AND ANALYSIS SHOULD BE READ IN CONJUNCTION WITH THE FINANCIAL STATEMENTS AND OTHER FINANCIAL INFORMATION INCLUDED ELSEWHERE IN THIS REPORT.

General.

We were formed as Pacific Mining, Inc., a Nevada corporation, on October 12, 2005. On November 28, 2006, we changed our name to Pacific Software, Inc. and were engaged in the business of developing and marketing a large file transfer software package named LargeFilesASAP. In December 2009, our management changed and the new management discontinued our business of developing and marketing LargeFilesASAP.

Our Business.

In December 2009, we ceased operations, and have been, and are now, focusing our efforts on seeking a business opportunity. The Company will attempt to locate and negotiate with a business entity for the merger of that target company into the Company. In certain instances, a target company may wish to become a subsidiary of the Company or may wish to contribute assets to the Company rather than to merge. No assurances can be given that the Company will be successful in locating or negotiating with any target company. The Company will provide a method for a foreign or domestic private company to become a reporting (public) company whose securities are qualified for trading in the United States secondary market.

Plan of Operation.

We are a start-up, development stage corporation and have not yet generated or realized any revenues from our business operations. The Company intends to seek, investigate, and if warranted, acquire an interest in a business opportunity. We are not restricting our search to any particular industry or geographical area. We may therefore engage in essentially any business in any industry. Our management has unrestricted discretion in seeking and participating in a business opportunity, subject to the availability of such opportunities, economic conditions and other factors.

Results of Operations for the Three-Month Periods Ended June 30, 2012 and June 30 , 2011.

We did not generate any revenue for the three-month period ended June 30, 2012 or for the same period in 2011. Our expenses were \$7,734 for the three-month period ended June 30, 2012, compared to \$7,167 for the same period in 2011. From inception to June 30, 2012, our expenses were \$294,188. Our expenses primarily consisted of professional fees, interest and transfer and filing fees in the current period as opposed to professional fees, management fees and transfer and filing fees in the prior period.

Results of Operations for the Nine-Month Periods Ended June 30, 2012 and June 30, 2011.

We did not generate any revenue for the nine-month period ended June 30, 2012 or the same period in 2011. Our expenses were \$36,758 for the nine-month period ended June 30, 2012 as compared to \$45,827 for the same period in 2011. From inception to June 30, 2012, our expenses were \$294,188. Our expenses primarily consisted of professional fees, interest, management fees, and transfer and filing fees for both nine-month periods.

Liquidity and Capital Resources.

At June 30, 2012, we had no cash and our total current liabilities consisted of \$147,298 in accounts payable and accrued liabilities, of which \$100,880 (including \$10,525 in interest) was due to a related party for operational expenses and \$46,418 was due to various other third parties. We do not anticipate any capital expenditures in the next 12 months.

Off-Balance Sheet Arrangements.

We do not have any off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources that is material to investors.

ITEM 4. CONTROLS AND PROCEDURES.

The Company, under the supervision and with the participation of its management, including the Chief Executive Officer and the Chief Financial Officer, evaluated the effectiveness of the design and operation of the Company's disclosure controls and procedures (as defined in Rule 13a-15(e) under the Securities Exchange Act of 1934, as amended, as of the end of the period covered by this report. Based on that evaluation, the Chief Executive Officer and the Chief Financial Officer concluded that the Company's disclosure controls and procedures were effective as of the end of the period covered by this report. There has been no change in the Company's internal control over financial reporting during the quarter ended June 30, 2012, that has materially affected, or is reasonably likely to materially affect, the Company's internal control over financial reporting.

PART II. OTHER INFORMATION

ITEM 6. EXHIBITS

INDEX TO EXHIBITS

Exhibit	Description of Exhibit
10.1	Contribution Agreement, effective as of December 3, 2009, by and between Pacific Software Inc., a Nevada corporation, and Marinus Jellema. (Incorporated by reference to Exhibit 10.1 of our Annual Report on Form 10-K filed February 11, 2010.)
16.1	Letter from Dale Matheson Can-Hilton Labonte LLP, dated February 8, 2010. (Incorporated by reference to Exhibit 16.1 of our Current Report on Form 8-K filed February 8, 2010.)
17.1	Resignation of Harrysen Mittler. (Incorporated by reference to Exhibit 17.1 of our Current Report on Form 8-K filed June 22, 2010.)
17.2	Resignation of Marinus Jellema. (Incorporated by reference to Exhibit 17.2 of our Current Report on Form 8-K filed June 22, 2010.)
31.1*	Certification of President and Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
32.1*	Certification of President and Chief Financial Officer pursuant to 18 U.S.C. § 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
99.1	Revocation Order by the British Columbia Securities Commission, dated September 9, 2010, of its Cease Trade Order, dated January 27, 2010. (Incorporated by reference to Exhibit 99.1 of our Current Report on Form 8-K filed September 10, 2010.)
99.2	Press Release dated September 9, 2010, as released in Canada and filed on the SEDAR System. (Incorporated by reference to Exhibit 99.2 of our Current Report on Form 8-K filed September 10, 2010.)

*Filed herewith.

SIGNATURES

In accordance with Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant caused this Report to be signed on its behalf by the undersigned, thereunto duly authorized.

PACIFIC SOFTWARE, INC.

(Registrant)

August 7, 2012

/s/Bruce Thomsen

Bruce Thomsen

President, Secretary, and Director