

Jumpkicks, Inc.
Form 10-Q
March 23, 2009

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

FORM 10-Q

☒ Quarterly Report pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

For the quarterly period ended January 31, 2009

☐ Transition Report pursuant to 13 or 15(d) of the Securities
Exchange Act of 1934

For the transition period to _____

Commission File Number: 333-148922

Jumpkicks, Inc.
(Exact name of small business issuer as specified in its charter)

Delaware
(State or other jurisdiction of incorporation or organization)

26-0690857
(IRS Employer Identification No.)

632 Marsh Creek Court, Henderson, NV 89002
(Address of principal executive offices)

888-283-1426
(Issuer's telephone number)

(Former name, former address and former fiscal year, if changed since last report)

Check whether the issuer (1) 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 issuer was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days ☒ Yes ☐ No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company.

☐ Large accelerated filer Accelerated filer ☐ Non-accelerated filer
☒ Smaller reporting company

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

State the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date: 10,860,000 common shares as of January 31, 2009.

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PART I - FINANCIAL INFORMATION

Item 1. Financial Statements

Our unaudited financial statements included in this Form 10-Q are as follows:

| | |
|------------|--|
| <u>F-1</u> | <u>Balance Sheet as of January 31, 2009 and October 31, 2008;</u> |
| <u>F-2</u> | <u>Statements of Operations for the three month periods ended January 31, 2009 and 2008, and for the period from August 3, 2007 (date of inception) to January 31, 2009;</u> |
| <u>F-3</u> | <u>Statements of Stockholders' Equity for period from August 3, 2007 (date of inception) to January 31, 2009 (unaudited);</u> |
| <u>F-4</u> | <u>Statements of Cash Flows for the three month periods ended January 31, 2009 and 2008, and for the period from August 3, 2007 (date of inception) to January 31, 2009;</u> |
| <u>F-5</u> | <u>Notes to Financial Statements;</u> |

These unaudited financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America for interim financial information and the SEC instructions to Form 10-Q. In the opinion of management, all adjustments considered necessary for a fair presentation have been included. Operating results for the interim period ended January 31, 2009 are not necessarily indicative of the results that can be expected for the full year.

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JUMPKICKS, INC.
(A Development Stage Company)
Balance Sheets

| ASSETS | January 31, 2009 (unaudited) | October 31, 2008 (Re-Styled) |
|--|------------------------------------|------------------------------------|
| CURRENT ASSETS | | |
| Cash | \$ 396 | \$ 3,370 |
| Inventory | - | - |
| Total Current Assets | 396 | 3,370 |
| FIXED ASSETS, net | 4,430 | 4,733 |
| TOTAL ASSETS | \$ 4,826 | \$ 8,103 |
| LIABILITIES AND STOCKHOLDERS' EQUITY | | |
| CURRENT LIABILITIES | | |
| Accounts payable | \$ 2,646 | \$ 6,546 |
| Due to Shareholder | 2,000 | |
| Bank Overdraft | - | - |
| Total Current Liabilities | 4,646 | 6,546 |
| STOCKHOLDERS' EQUITY | | |
| Preferred stock - \$0.001 par value, 10,000,000 shares authorized; no shares issued and outstanding | - | - |
| Common stock - \$0.001 par value; 90,000,000 shares authorized; 10,860,000 shares issued and outstanding | 10,860 | 10,860 |
| Additional paid in capital | 16,340 | 16,340 |
| Deficit accumulated during the development stage | (27,020) | (25,643) |
| Total Stockholders' Equity | 180 | 1,557 |
| TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY | \$ 4,826 | \$ 8,103 |

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

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JUMPKICKS, INC.
(A Development Stage Company)
Statements of Operations
(unaudited)

| | For the Three Months Ended January 31, 2009 | For the Three Months Ended January 31, 2008 | From Inception on August 3, 2007 Through January 31, 2009 |
|--|--|--|--|
| REVENUES | \$ 50 | \$ 119 | \$ 261 |
| COST OF GOODS SOLD | - | 121 | 449 |
| GROSS MARGIN | 50 | (2) | (188) |
| OPERATING EXPENSES | | | |
| Depreciation expense | 303 | 302 | 1,616 |
| Professional fees | 100 | 1,013 | 16,555 |
| General and administrative | 1,024 | 161 | 8,779 |
| Total Operating Expenses | 1,427 | 1,476 | 26,950 |
| LOSS FROM OPERATIONS | (1,377) | (1,478) | (27,138) |
| OTHER INCOME | | | |
| Interest income | - | - | 118 |
| Total Other Income | - | - | 118 |
| LOSS BEFORE INCOME TAXES | (1,377) | (1,478) | (27,020) |
| INCOME TAX EXPENSE | - | - | - |
| NET LOSS | \$ (1,377) | \$ (1,478) | \$ (27,020) |
| BASIC LOSS PER SHARE | (0.00) | (0.00) | |
| WEIGHTED AVERAGE NUMBER OF SHARES OUTSTANDING | 10,860,000 | 10,860,000 | |

The accompanying notes are a integral part of these financials statements.

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JUMPKICKS, INC.
(A Development Stage Company)
Statements of Stockholders' Equity
(unaudited)

| | Common Shares | Stock Amount | Additional Paid-in Capital | Accumulated Deficit | Total Stockholders' Equity |
|---|------------------|-----------------|----------------------------------|------------------------|----------------------------------|
| Balance August 3, 2007 | - | \$ - | \$ - | \$ - | \$ - |
| Common stock issued for cash at \$0.001 per share | 10,000,000 | 10,000 | - | - | 10,000 |
| Common stock issued for cash at \$0.02 per share | 860,000 | 860 | 16,340 | - | 17,200 |
| Net loss from inception through October 31, 2008 | - | - | - | (25,643) | (25,643) |
| Balance, October 31, 2008 | 10,860,000 | 10,860 | 16,340 | (25,643) | 1,557 |
| Net loss for the three months ended through January 31, 2009 | - | - | - | (1,377) | (1,377) |
| Balance, January 31, 2009 | 10,860,000 | \$ 10,860 | \$ 16,340 | \$ (27,020) | \$ 180 |

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

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JUMPKICKS, INC.
(A Development Stage Company)
Statements of Cash Flows
(unaudited)

| | For the Three Months Ended January 31, 2009 | For the Three Months Ended January 31, 2008 | From Inception on August 3, 2007 Through January 31, 2009 |
|--|--|--|---|
| OPERATING ACTIVITIES | | | |
| Net loss | \$ (1,377) | \$ (1,478) | \$ (27,020) |
| Adjustments to reconcile net loss to net cash used by operating activities: | | | |
| Depreciation expense | 303 | 302 | 1,515 |
| Changes in operating assets and liabilities: | | | |
| Changes in inventory | - | - | - |
| Changes in accounts payable | (3,900) | 770 | 2,747 |
| Net Cash Used by | | | |
| Operating Activities | (4,974) | (406) | (22,758) |
| INVESTING ACTIVITIES | | | |
| Increase in fixed assets and other assets | - | - | (6,046) |
| Net Cash Used by | | | |
| Operating Activities | - | - | (6,046) |
| FINANCING ACTIVITIES | | | |
| Proceeds from common stock issued | - | - | 27,200 |
| Proceeds from loans | 2,000 | - | 2,000 |
| Net Cash Provided by | | | |
| Financing Activities | 2,000 | - | 29,200 |
| NET DECREASE IN CASH | (2,974) | (406) | 396 |
| CASH AT BEGINNING OF PERIOD | 3,370 | 17,732 | - |
| CASH AT END OF PERIOD | \$ 396 | \$ 17,326 | \$ 396 |
| SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION | | | |

CASH PAID FOR:

| | | | | | | |
|--------------|----|---|----|---|----|---|
| Interest | \$ | - | \$ | - | \$ | - |
| Income Taxes | \$ | - | \$ | - | \$ | - |

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

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JUMPKICKS, INC.
(A Development Stage Company)
Notes to Financial Statements
January 31, 2009 and October 31, 2008

NOTE 1 - CONDENSED FINANCIAL STATEMENTS

The accompanying financial statements have been prepared by the Company without audit. In the opinion of management, all adjustments (which include only normal recurring adjustments) necessary to present fairly the financial position, results of operations, and cash flows at January 31, 2009, and for all periods presented herein, have been made.

Certain information and footnote disclosures normally included in financial statements prepared in accordance with accounting principles generally accepted in the United States of America have been condensed or omitted. It is suggested that these condensed financial statements be read in conjunction with the financial statements and notes thereto included in the Company's October 31, 2008 audited financial statements. The results of operations for the periods ended January 31, 2009 are not necessarily indicative of the operating results for the full years.

NOTE 2 - GOING CONCERN

The Company's financial statements are prepared using generally accepted accounting principles in the United States of America applicable to a going concern which contemplates the realization of assets and liquidation of liabilities in the normal course of business. The Company has not yet established an ongoing source of revenues sufficient to cover its operating costs and allow it to continue as a going concern. The ability of the Company to continue as a going concern is dependent on the Company obtaining adequate capital to fund operating losses until it becomes profitable. If the Company is unable to obtain adequate capital, it could be forced to cease operations.

In order to continue as a going concern, the Company will need, among other things, additional capital resources. Management's plan is to obtain such resources for the Company by obtaining capital from management and significant shareholders sufficient to meet its minimal operating expenses and seeking equity and/or debt financing. However management cannot provide any assurances that the Company will be successful in accomplishing any of its plans.

The ability of the Company to continue as a going concern is dependent upon its ability to successfully accomplish the plans described in the preceding paragraph and eventually secure other sources of financing and attain profitable operations. The accompanying financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern.

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JUMPKICKS, INC.

(A Development Stage Company)

Notes to Financial Statements

January 31, 2009 and October 31, 2008

NOTE 3 - RESTATEMENT

On March 13, 2009, it was discovered that the financial statements as of October 31, 2008 contained an error relating to the recording of an accounts payable. The expenses for the period ending October 31, 2008 were understated by \$2,546 as were the accounts payable. The net effect of the adjustment made to correct this error is as follows:

Restatements Made to the Balance Sheet

| | As Previously Reported | Adjustment | As Restated |
|--|---------------------------|------------|----------------|
| Year Ended October 31, 2008 | | | |
| Total Current Liabilities | 4,000 | 2,546 | 6,546 |
| Deficit accumulated during the development stage | (23,097) | 2,546 | (25,643) |
| Total Stockholders' Equity | 4,103 | 2,546 | 1,557 |

Restatements Made to the Statement of Operations

| | As Previously Reported | Adjustment | As Restated |
|-----------------------------|---------------------------|------------|----------------|
| Year Ended October 31, 2008 | | | |
| Total Operating Expenses | 7,873 | 2,546 | 10,419 |
| Net Loss | (15,330) | 2,546 | (17,876) |

Restatements Made to the Statement of Stockholders' Equity

| As Previously Reported | Adjustment | As Restated |
|------------------------------|------------|----------------|
|------------------------------|------------|----------------|

Year Ended October 31, 2008

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JUMPKICKS, INC.

(A Development Stage Company)
Notes to Financial Statements
January 31, 2009 and October 31, 2008

| | | | |
|-----------------------------------|----------|-------|----------|
| Net Loss for the Year | | | |
| Ended October 31, 2008 | (19,097) | 2,546 | (21,876) |
| Balance as of October 31, 2008 | (23,097) | 2,546 | (25,643) |

Restatements Made to the Statements of Cash Flows

No Effect

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Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations

Forward-Looking Statements

Certain statements, other than purely historical information, including estimates, projections, statements relating to our business plans, objectives, and expected operating results, and the assumptions upon which those statements are based, are "forward-looking statements" within the meaning of the Private Securities Litigation Reform Act of 1995, Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934. These forward-looking statements generally are identified by the words "believes," "project," "expects," "anticipates," "estimates," "intends," "strategy," "plan," "may," "will," "would," "will be," "will continue," "will likely result," and similar expressions. Such forward-looking statements to be covered by the safe-harbor provisions for forward-looking statements contained in the Private Securities Litigation Reform Act of 1995, and are including this statement for purposes of complying with those safe-harbor provisions. Forward-looking statements are based on current expectations and assumptions that are subject to risks and uncertainties which may cause actual results to differ materially from the forward-looking statements. Our ability to predict results or the actual effect of future plans or strategies is inherently uncertain. Factors which could have a material adverse affect on our operations and future prospects on a consolidated basis include, but are not limited to: changes in economic conditions, legislative/regulatory changes, availability of capital, interest rates, competition, and generally accepted accounting principles. These risks and uncertainties should also be considered in evaluating forward-looking statements and undue reliance should not be placed on such statements. We undertake no obligation to update or revise publicly any forward-looking statements, whether as a result of new information, future events or otherwise. Further information concerning our business, including additional factors that could materially affect our financial results, is included herein and in our other filings with the SEC.

Company Overview

We were incorporated as Jumpkicks, Inc. ("Jumpkicks") in the State of Delaware on August 3, 2007 to engage in the business of online retailing. Specifically, we purchased and further developed a martial arts website (the "Site"). Through the Site, we provide content of interest to martial artists and sell products, such as uniforms, t-shirts, protective equipment, mats, and other equipment and accessories of interest to martial arts practitioners and instructors.

We sought to draw martial arts students and practitioners to our site by positioning ourselves as a source of martial arts knowledge. We anticipated that a certain percentage of visitors to our Site will become retail customers, purchasing the equipment we display in our online catalog. Although we offered discounted retail pricing to individual martial arts practitioners and students, demand for these products has been very limited.

During May of 2008, an unknown third party changed the registration of our domain name, www.jumpkicks.com, so that our Site became inaccessible. We have investigated this change in

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registration, and we contracted with a third party to negotiate the return of our domain name. However, we have been unable to re-acquire the domain name www.jumpkicks.com.

We have purchased additional domain names, www.jumpkicks.net, www.jumpkicks.org, www.jumpkicks.us, and www.jumpkicks.info. We have uploaded our Site to these domain names, and have pursued our business plan with these alternate sites.

Unfortunately, the domain name www.jumpkicks.com lent significant value to our company. The long history of the Site drew regular repeat traffic. We attempted to draw traffic to the new domain names, but were unable to do so successfully. Because we have not been able to generate significant traffic, we have not been able to generate significant revenue from sales to support our operations.

Our offices are located at 632 Marsh Creek Court, Henderson, Nevada 89002, and our telephone number is (888) 283-1426. Our Internet Site can be found at www.Jumpkicks.net. Information contained on our Web Site is not part of this periodic report.

Richard Douglas is our President, Secretary, Chief Executive Officer, Chief Financial Officer, and sole director.

Results of Operations for the three month periods ended January 31, 2009 and 2008, and from for the period from August 3, 2007 (date of inception) through January 31, 2009.

For the three months ended January 31, 2009 and 2008, we generated gross revenue from sales of \$50 and \$119, respectively. Our Cost of Goods Sold during the three month period ended January 31, 2009 was \$0 and our Operating Expenses equalled \$1,427, consisting of \$303 in Depreciation expense, \$100 in professional fees, and \$1,024 in General and Administrative Expenses. We therefore, recorded a net loss of \$1,377 for the three months ended January 31, 2009. Our Cost of Goods Sold during the three month period ended January 31, 2008 was \$121 and our Operating Expenses equalled \$1,476, consisting of \$302 in Depreciation expense, \$1,013 in professional fees, and \$161 in General and Administrative Expenses. We therefore, recorded a net loss of \$1,478 for the three months ended January 31, 2008.

For the period from August 3, 2007 (Date of Inception) until January 31, 2009, we generated gross revenue from sales of \$261. Our Cost of Goods Sold during this period was \$449 and our Operating Expenses equalled \$26,950, consisting of \$1,616 in Depreciation expense, \$16,555 in professional fees, and \$8,779 in General and Administrative Expenses. We also recorded interest income of \$118 during the period. We therefore, recorded a net loss of \$27,020 for the period from August 3, 2007 (Date of Inception) until January 31, 2009.

Liquidity and Capital Resources

As of January 31, 2009, we had total current assets of \$396, consisting entirely of Cash. Our total current liabilities as of January 31, 2009 were \$4,646. Thus, we have a working capital deficit of \$4,250 as of January 31, 2009.

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Operating activities used \$4,974 in cash for the three months ended January 31, 2009, and \$22,758 in cash for the period from August 3, 2007 (Date of Inception) until January 31, 2009. Our net loss of \$1,377 and a change in accounts payable of \$3,900 were the primary components of our negative operating cash flow for the three months ended January 31, 2009, while our net loss of \$27,020 was the primary component of our negative operating cash flow for the period from August 3, 2007 (Date of Inception) until January 31, 2009.

Investing Activities used \$6,046 in cash during the period from August 3, 2007 (Date of Inception) until January 31, 2009, as a result of an increase in fixed assets and other assets. Investing activities did not use or generate cash for the three months ended January 31, 2009.

Financing Activities generated \$2,000 in cash for the three months ended January 31, 2009, consisting entirely of proceeds from loans. Financing activities generated \$29,200 in cash during the period from August 3, 2007 (Date of Inception) until January 31, 2009, due to proceeds of \$27,200 from common stock issued, and proceeds from loans of \$2,000.

We expect to spend approximately \$20,000 to further develop and market our Site, and to pay the professional fees associated with our business over the next twelve (12) months. As of January 31, 2009, we have insufficient cash to operate our business at the current level for the next twelve months and insufficient cash to achieve our business goals. The success of our business plan during the next 12 months and beyond is contingent upon us obtaining additional financing. We hope to obtain business capital through the use of private equity fundraising or shareholders loans. We do not have any formal commitments or arrangements for the sales of stock or the advancement or loan of funds at this time. There can be no assurance that such additional financing will be available to us on acceptable terms, or at all.

Off Balance Sheet Arrangements

As of January 31, 2009, there were no off balance sheet arrangements.

Going Concern

Our financial statements are prepared using generally accepted accounting principles in the United States of America applicable to a going concern which contemplates the realization of assets and liquidation of liabilities in the normal course of business. We have not yet established an ongoing source of revenues sufficient to cover our operating costs and allow us to continue as a going concern. Our auditors have indicated that our ability to continue as a going concern is dependent on our obtaining adequate capital to fund operating losses until we become profitable. If we are unable to obtain adequate capital, we could be forced to cease operations.

In order to continue as a going concern, we will need, among other things, additional capital resources. Management's plan is to obtain such resources for the Company by obtaining capital from management and significant shareholders sufficient to meet our minimal operating expenses and seeking equity and/or debt financing. However management cannot provide any assurances that will be successful in accomplishing any of our plans.

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Our ability to continue as a going concern is dependent upon our ability to successfully accomplish the plans described in the preceding paragraph and eventually secure other sources of financing and attain profitable operations. The accompanying financial statements do not include any adjustments that might be necessary if we are unable to continue as a going concern.

Item 3. Quantitative and Qualitative Disclosures About Market Risk

A smaller reporting company is not required to provide the information required by this Item.

Item 4T. Controls and Procedures

We carried out an evaluation of the effectiveness of the design and operation of our disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) as of January 31, 2009. This evaluation was carried out under the supervision and with the participation of our Chief Executive Officer and our Chief Financial Officer, Richard Douglas. Based upon that evaluation, our Chief Executive Officer and Chief Financial Officer concluded that, as of January 31, 2009, our disclosure controls and procedures are effective. There have been no changes in our internal controls over financial reporting during the quarter ended January 31, 2009.

Disclosure controls and procedures are controls and other procedures that are designed to ensure that information required to be disclosed in our reports filed or submitted under the Exchange Act are recorded, processed, summarized and reported, within the time periods specified in the SEC's rules and forms. Disclosure controls and procedures include, without limitation, controls and procedures designed to ensure that information required to be disclosed in our reports filed under the Exchange Act is accumulated and communicated to management, including our Chief Executive Officer and Chief Financial Officer, to allow timely decisions regarding required disclosure.

Limitations on the Effectiveness of Internal Controls

Our management does not expect that our disclosure controls and procedures or our internal control over financial reporting will necessarily prevent all fraud and material error. Our disclosure controls and procedures are designed to provide reasonable assurance of achieving our objectives and our Chief Executive Officer and Chief Financial Officer concluded that our disclosure controls and procedures are effective at that reasonable assurance level. Further, 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. Because of the inherent limitations in all control systems, no evaluation of controls can provide absolute assurance 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. Additionally, controls can be circumvented by the individual acts of some persons, by collusion of two or more people, or by management override of the internal control. The design of any system of controls also is based in part upon 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. Over time, control may become inadequate because of changes in conditions, or the degree of compliance with the policies or procedures may deteriorate.

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PART II – OTHER INFORMATION

Item 1. Legal Proceedings

We are not a party to any pending legal proceeding. We are not aware of any pending legal proceeding to which any of our officers, directors, or any beneficial holders of 5% or more of our voting securities are adverse to us or have a material interest adverse to us.

Item 1A: Risk Factors

A smaller reporting company is not required to provide the information required by this Item.

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

None

Item 3. Defaults upon Senior Securities

None

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

No matters have been submitted to our security holders for a vote, through the solicitation of proxies or otherwise, during the quarterly period ended January 31, 2009.

Item 5. Other Information

Item 6. Exhibits

Exhibit

NumberDescription of Exhibit

- | | |
|-------------|--|
| <u>31.1</u> | <u>Certification of Chief Executive Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002</u> |
| <u>31.2</u> | <u>Certification of Chief Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002</u> |
| <u>32.1</u> | <u>Certification of Chief Executive Officer and Chief Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002</u> |

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SIGNATURES

In accordance with 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, thereunto duly authorized.

Jumpkicks, Inc.

Date: March 23, 2008

By: /s/Richard Douglas

Richard Douglas

Title: Chief Executive Officer and Director