

Don Marcos Trading CO  
Form 10-Q  
November 07, 2008

SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

FORM 10-Q

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

For the quarterly period ended September 30, 2008

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

Commission File Number: 000-52692

DON MARCOS TRADING CO.  
(Exact name of registrant as specified in its charter)

Florida 65-0921319  
(State or other jurisdiction of incorporation or organization) (IRS Employer Identification No.)

1850 Southeast 17th Street, Suite 300, Ft. Lauderdale, FL 33316  
(Address of principal executive offices)

(954) 356-8111  
(Issuer's telephone number)

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

Indicate by check mark 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

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.

Large accelerated filer  Accelerated filer   
Non-accelerated filer  Smaller reporting  
(Do not check if a smaller 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

As of October 31, 2008, the number of shares of common stock outstanding was 44,300,000.



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PART I - FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS

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## DON MARCOS TRADING CO.

(A DEVELOPMENT STAGE COMPANY)

## CONDENSED BALANCE SHEET

SEPTEMBER 30, 2008 AND DECEMBER 31, 2007

	Unaudited September 30, 2008	Audited December 31, 2007
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	\$ 7,642	\$ 11,166
Accounts receivable	96	0
Inventory	8,900	4,255
<b>TOTAL CURRENT ASSETS</b>	<b>\$ 16,638</b>	<b>\$ 15,421</b>
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable and accrued expenses	\$ 10,824	\$ 9,466
<b>STOCKHOLDERS' EQUITY</b>		
Preferred stock, no stated value		
Authorized 10,000,000 shares		
Issued and outstanding -0- shares	-	-
Common stock, no par value		
Authorized 100,000,000 shares		
Issued and outstanding - 44,300,000 shares at September 30, 2008 and 37,100,000 shares at December 31, 2007	223,454	187,454
Deficit accumulated during the development stage	(217,640)	(181,499)
<b>TOTAL STOCKHOLDERS' EQUITY</b>	<b>5,814</b>	<b>5,955</b>
<b>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</b>	<b>\$ 16,638</b>	<b>\$ 15,421</b>

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

DON MARCOS TRADING CO.  
(A DEVELOPMENT STAGE COMPANY)  
CONDENSED STATEMENTS OF OPERATIONS  
FOR THE THREE AND NINE MONTHS ENDED SEPTEMBER 30, 2008 AND 2007  
AND FOR THE PERIOD FROM MAY 11, 1999 TO SEPTEMBER 30, 2008  
(UNAUDITED)

	Three Month Periods Ended September 30,		Nine Month Periods Ended		May 11, 1999 (Inception) To September 30, 2008
	2008	2007	2008	2007	2008
REVENUES	\$ 288	-	\$ 288	\$ -	\$ 288
COSTS OF GOODS SOLD	14	-	14	-	14
GROSS PROFIT	274	-	274	-	274
OPERATING EXPENSES	11,969	25,218	36,429	118,733	217,928
NET LOSS	(11,695)	(25,218)	\$ (36,141)	\$ (118,733)	\$ (217,640)
NET LOSS PER SHARE					
Basic and diluted	(.00)	(.00)	\$ (.00)	\$ (.00)	\$ (.01)
WEIGHTED AVERAGE NUMBER OF SHARES OUTSTANDING					
Basic and diluted	42,526,087	36,900,000	39,718,978	26,285,635	39,718,978

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

DON MARCOS TRADING CO.  
(A DEVELOPMENT STAGE COMPANY)

CONDENSED STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008 AND 2007  
AND FOR THE PERIOD FROM MAY 11, 1999 (INCEPTION) TO SEPTEMBER 30, 2008  
UNAUDITED

	2008	2007	May 11, 1999 (Inception) To September 30, 2008
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Net loss	\$ (36,141)	\$ (118,733)	\$ (217,640)
Adjustments to reconcile net loss to net cash used by operating activities :			
Common stock issued for services	-	-	3,635
Stock based compensation	-	45,474	45,474
Changes in operating assets and liabilities:			
Accounts receivable	(96)	-	(96)
Inventory	(4,645)	-	(8,900)
Accounts payable and accrued expenses	1,358	6,533	10,824
<b>NET CASH USED IN OPERATING ACTIVITIES</b>	<b>(39,524)</b>	<b>(66,726)</b>	<b>( 166,703)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Issuance of common stock for cash	36,000	82,000	172,000
Cash contributed by stockholder	-	-	2,345
<b>NET CASH PROVIDED BY FINANCING ACTIVITIES</b>	<b>36,000</b>	<b>82,000</b>	<b>174,345</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(3,524)</b>	<b>15,274</b>	<b>7,642</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF PERIOD</b>	<b>11,166</b>	<b>131</b>	<b>-</b>
<b>CASH AND CASH EQUIVALENTS, END OF PERIOD</b>	<b>\$ 7,642</b>	<b>\$ 15,405</b>	<b>\$ 7,642</b>

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





DON MARCOS TRADING CO.  
 (A DEVELOPMENT STAGE COMPANY)  
 CONDENSED STATEMENTS OF CASH FLOWS (CONTINUED)  
 FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008 AND 2007  
 AND FOR THE PERIOD FROM MAY 11, 1999 (INCEPTION) TO SEPTEMBER 30, 2008  
 (UNAUDITED)

	2008	2007	May 11, 1999 (Inception) To September 30, 2008
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</b>			
<b>CASH PAID DURING THE YEAR FOR:</b>			
Interest	\$ -	\$ -	\$ -
Taxes	\$ -	\$ -	\$ -

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

DON MARCOS TRADING CO.

(A DEVELOPMENT STAGE COMPANY)  
CONDENSED NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2008 AND 2007  
(UNAUDITED)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Business and History of Company

Don Marcos Trading Co. (“the Company”) is a development stage enterprise incorporated on May 11, 1999 in the state of Florida. The Company has had no significant operations since its inception. The Company’s activities have been mainly organizational, with only \$288 of sales.

The Company is the sole importer and distributor of Don Marcos coffee.

Basis of Presentation

The interim financial statements of Don Marcos Trading Co. are condensed and do not include some of the information necessary to obtain a complete understanding of the financial data. Management believes that all adjustments necessary for a fair presentation of results have been included in the unaudited financial statements for the interim period presented. Operating results for the nine months ended September 30, 2008 are not necessarily indicative of the results that may be expected for the year ended December 31, 2008. Accordingly, your attention is directed to footnote disclosures found in the December 31, 2007 Annual Report and particularly to Note 1, which includes a summary of significant accounting policies.

Use of Estimates

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 and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

The Company considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

Fair value of financial instruments

For certain of the Company’s instruments, including cash and accounts payable and accrued expenses, the carrying amounts approximate fair value due to their short maturities.

DON MARCOS TRADING CO.

(A DEVELOPMENT STAGE COMPANY)  
CONDENSED NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2008 AND 2007  
(UNAUDITED)

NOTE SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1

Net Loss Per Share

The Company adopted Statement of Financial Accounting Standards No. 128 that requires the reporting of both basic and diluted earnings (loss) per share. Basic earnings (loss) per share is computed by dividing net income (loss) available to common stockholders by the weighted average number of common shares outstanding for the period. Diluted earnings (loss) per share reflects the potential dilution that could occur if securities or other contracts to issue common stock were exercised or converted into common stock. In accordance with FASB 128, any anti-dilutive effects on net income (loss) per share are excluded.

Revenue Recognition

The Company recognizes revenue from product sales when shipment of product to the customer has been made, which is when title passes. The Company estimates and records provisions for rebates, sales returns and allowances in the period the sale is recorded. Shipping and handling charges are included in gross sales, with the related costs included in selling, general and administrative expenses.

Inventory

Inventory is stated at the lower of cost (determined by the first-in, first-out method) or market. Inventories are adjusted for estimated obsolescence and written down to net realizable value based upon estimates of future demand, technology developments, and market conditions.

Stock Based Compensation

Effective November 1, 2005, the Company adopted Statement of Financial Accounting Standards ("SFAS") No. 123(R), "Share-Based Payment: An Amendment of FASB Statements No. 123 and 95" using the modified prospective method. Under this method, compensation cost is recognized on or after the effective date for the portion of outstanding awards, for which the requisite service has not yet been rendered, based on the grant date fair value of those awards. For stock-based awards issued on or after November 1, 2005, the Company recognizes the compensation cost on a straight-line basis over the requisite service period for the entire award. Measurement and attribution of compensation cost for awards that are unvested as of the effective date of SFAS No. 123(R) are based on the same estimate of the grant-date or modification-date fair value and the same attribution method used previously under SFAS No. 12.

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DON MARCOS TRADING CO.

(A DEVELOPMENT STAGE COMPANY)  
CONDENSED NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2008 AND 2007  
(UNAUDITED)

NOTE SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1

Development Stage Enterprise

The Company is a development stage enterprise, as defined in Financial Accounting Standards Board No. 7. The Company's planned principal operations have not commenced, and accordingly, only nominal revenue has been derived during this period.

NOTE GOING CONCERN

2

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates the recoverability of assets and the satisfaction of liabilities in the normal course of business.

The Company's development activities since inception have been financially sustained through stockholder contribution to the Company and issuance of common stock. The Company may raise additional funding to continue its operations through contributions from the current shareholders and stock issuance to other investors.

The ability of the Company to continue as a going concern is dependent upon its ability to raise additional capital from the sale of common stock and, ultimately, the achievement of significant operating revenues. The accompanying financial statements do not include any adjustments that might be required should the Company be unable to recover the value of its assets or satisfy its liabilities.

NOTE COMMON STOCK

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The Company effected a 1:5 forward split of the stock in February 2007. All per share amounts and number of shares outstanding have been retroactively restated for this adjustment.

On March 14, 2007, the Company offered a private placement of 16,400,000 shares of common stock, no par value, with an aggregate value of \$82,000.

The Company effected a 1:10 forward split of the stock on March 30, 2007. All per share amounts and number of shares outstanding have been retroactively restated for this adjustment.

On April 1, 2008, the Company sold 2,400,000 shares of its common stock, no par value, with an aggregate value of \$12,000, to three officers of the company.

On August 4, 2008, the Company sold 4,800,000 shares of its common stock, no par value, with an aggregate value of \$24,000 to three officers of the company.

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

The following discussion and analysis should be read in conjunction with our financial statements, including the notes thereto, appearing elsewhere in this Report.

### Overview

We were incorporated on May 11, 1999 in the state of Florida to be the sole importer and distributor of Don Marcos® Coffee.

### Critical Accounting Policies

Our discussion and analysis of our financial condition and results of operations are based upon our financial statements, which have been prepared in accordance with accounting principles generally accepted in the United States of America. The preparation of these financial statements requires us to make estimates and judgments that affect the reported amounts of assets, liabilities, revenues and expenses. In consultation with our Board of Directors, we have identified several accounting principles that we believe are key to understanding of our financial statements. These important accounting policies require management's most difficult, subjective judgments.

### Development Stage Enterprise

We are a development stage enterprise, as defined in Financial Accounting Standards Board No. 7. Our planned principal operations have not commenced, and, accordingly, only nominal revenue has been derived during the period.

### Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

### Net Loss Per Share

We adopted Statement of Financial Accounting Standards No. 128 that requires the reporting of both basic and diluted earnings (loss) per share. Basic earnings (loss) per share is computed by dividing net income (loss) available to common stockholders by the weighted average number of common shares outstanding for the period. Diluted earnings (loss) per share reflects the potential dilution that could occur if securities or other contracts to issue common stock were exercised or converted into common stock. In accordance with FASB 128, any anti-dilutive effects on net income (loss) per share are excluded.

## Inventory

Inventory is stated at the lower of cost (determined by the first-in, first-out method), or market. Inventories are adjusted for estimated obsolescence and written down to net realizable value based upon estimates of future demand, technology developments, and market conditions.

## Stock Issued for Non-Cash Transactions

It is our policy to value stock issued for non-cash transactions, such as services, at the fair market value of the goods or services received or the consideration granted, whichever is more readily determinable, at the date the transaction is negotiated.

There were no shares of common stock issued for services during the nine months ended September 30, 2008 and 2007.

## Going Concern

Our financial statements are prepared using generally accepted accounting principles applicable to a going concern, which contemplates the realization of assets and liquidation of liabilities in the normal course of business. Our ability to continue as a going concern is dependent upon our ability to locate sources of capital, and attain future profitable operations. Our management is currently initiating their business plan. The accompanying financial statements do not include any adjustments that might be necessary should we be unable to continue as a going concern.

## Stock Based Compensation

We adopted SFAS No. 123 (Revised 2004), Share Based Payment (“SFAS No. 123R”), under the modified-prospective transition method on January 1, 2006. SFAS No. 123R requires companies to measure and recognize the cost of employee services received in exchange for an award of equity instruments based on the grant-date fair-value. Share-based compensation recognized under the modified-prospective transition method of SFAS No. 123R includes share-based compensation based on the grant-date fair-value determined in accordance with the original provisions of SFAS No. 123, Accounting for Stock-Based Compensation, for all share-based payments granted prior to and not yet vested as of January 1, 2006 and share-based compensation based on the grant-date fair-value determined in accordance with SFAS No. 123R for all share-based payments granted after January 1, 2006. SFAS No. 123R eliminates the ability to account for the award of these instruments under the intrinsic value method prescribed by Accounting Principles Board (“APB”) Opinion No. 25, Accounting for Stock Issued to Employees, and allowed under the original provisions of SFAS No. 123. Prior to the adoption of SFAS No. 123R, we accounted for our stock option plans using the intrinsic value method in accordance with the provisions of APB Opinion No. 25 and related interpretations.

Stock-based compensation represents the cost related to stock-based awards granted to employees. We measure stock-based compensation cost at grant date, based on the estimated fair value of the award, and recognizes the cost as expense on a straight-line basis (net of estimated forfeitures) over the employee requisite service period. We estimate the fair value of stock options using a Black-Scholes valuation model. The expense is recorded in operating expenses in the condensed statements of operations.

## Results of Operations

You should read the selected financial data set forth below along with our discussion and our financial statements and the related notes. We have derived the financial data from our unaudited financial statements. We believe the financial data shown in the table below include all adjustments consisting only of normal recurring adjustments, that we consider necessary for a fair presentation of such information. Operating results for the period are not necessarily indicative of the results that may be expected in the future.

	Nine Months Ended September 30, 2008 (unaudited)	Nine Months Ended September 30, 2007 (unaudited)	Three Months Ended September 30, 2008 (unaudited)	Nine Months Ended September 30, 2007 (unaudited)
Revenue	\$ 288	---	\$ 288	---
Operating expenses	\$ 36,429	\$ 118,733	\$ 11,983	\$ 25,218
Net (loss)	\$ (36,141)	\$ (118,733)	\$ (11,695)	\$ (25,218)
Net (loss) per share	\$ (.00)	\$ (.00)	\$ (.00)	\$ (.00)

Results for the Nine Months Ended September 30, 2008 Compared to the Nine Months Ended September 30, 2007 (unaudited)

## Revenues

There were revenues from operations in the amount of \$288 for the nine months ended September 30, 2008. The Company's first sale took place during this period. There were no revenues from operations for the nine months ended September 30, 2007.

## Operating Expenses

Operating expenses decreased by \$82,304 to \$36,429 for the nine months ended September 30, 2008 as compared to \$118,733 for the nine months ended September 30, 2007.

During the nine months ended September 30, 2008, we incurred accounting, legal and professional services expenses of \$35,626 associated with our public company reporting requirements and other expenses of \$803. During the nine months ended September 30, 2007, we incurred accounting, legal and professional services expenses of \$72,614 associated with our public company reporting requirements, salaries expense of \$45,474 associated with the issuance of stock options to employees, and other expenses of \$645.

## Net Loss

Primarily as a result of our operating expenses, we had a net loss of \$36,141 for the nine months ended September 30, 2008 compared to a net loss of \$118,733 for the same period in the prior year.

Results for the Three Months Ended September 30, 2008 Compared to the Three Months ended September 30, 2007 (unaudited)

## Revenues

There was revenue from operations in the amount of \$288 for the three months ended September 30, 2008. There were no revenues from operations for the three months ended September 30, 2007.

## Operating Expenses

Our total operating expenses for the three months ended September 30, 2008 were \$11,983 compared to \$25,218 for the three months ended September 30, 2007. Our expenses for the three months ended September 30, 2008 and 2007 were primarily for legal and accounting fees associated with our public company reporting requirements.

## Impact of Inflation

We believe that inflation has had a negligible effect on our operations over the past three years.

## Liquidity and Capital Resources

We currently have no material commitments for capital expenditures and have no fixed expenses.

Working capital is summarized and compared as follows:

	September 30, 2008	September 30, 2007
Current assets	\$ 16,638	\$ 34,351
Current liabilities	\$ 10,824	\$ 10,261
Working capital (deficit)	\$ 5,814	\$ 24,090

The changes in our working capital are primarily due to the issuance of common stock for cash less payments of legal and accounting fees.

Changes in cash flows are summarized as follows:

Our net cash used by operations was \$39,524 for the nine months ended September 30, 2008 as compared to net cash used of \$66,726 for the nine months ended September 30, 2007. During the nine months ended September 30, 2008, we experienced a net loss of \$36,141. We had an increase in accounts receivable of \$96 and inventory of \$4,645. These amounts were offset by an increase in accounts payable and accrued expenses of \$1,358. During the nine months ended September 30, 2007, we experienced a net loss of \$118,733. This was offset by non-cash stock options issued to employees in the amount of \$45,474 and an increase in accounts payable and accrued expenses of \$6,533.



There was no net cash used or provided from investing activities for the nine months ended September 30, 2008 and 2007.

Our net cash provided from financing activities was \$36,000 during the nine months ended September 30, 2008, due to the issuance of a private placement of common stock. For the nine months ended September 30, 2007, cash was provided from financing activities of \$82,000, due to the issuance of a private placement of common stock.

#### Off-Balance Sheet Arrangements

None.

### ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

We are a smaller reporting company as defined by Rule 12b-2 of the Securities Exchange Act of 1934 and are not required to provide information under this item.

### ITEM 4. CONTROLS AND PROCEDURES

#### Evaluation of Disclosure Controls and Procedures

Our President and Chief Financial Officer have evaluated the effectiveness of our disclosure controls and procedures (as defined in Rules 13a-15(e) and 15d-15(e) of the Securities Exchange Act of 1934) as of the end of period covered by this report. Based upon such evaluation, the President and Chief Financial Officer concluded that our disclosure controls and procedures were effective to ensure that the information required to be disclosed by us in the reports that we file or submit under the Securities Exchange Act of 1934 is recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms, and is accumulated and communicated to our management, including our President and Chief Financial Officer, as appropriate to allow timely decisions regarding required disclosure.

#### Changes in Internal Control Over Financial Reporting

There were no changes in our internal control over financial reporting during the period covered by this report that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

### ITEM 4T. CONTROLS AND PROCEDURES

We are a smaller reporting company as defined by Rule 12b-2 of the Securities Exchange Act of 1934 and are not required to provide information under this item.

PART II - OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS

To the best knowledge of our management, there are no legal proceedings pending or threatened against us.

ITEM 1A. RISK FACTORS.

We are a smaller reporting company as defined by Rule 12b-2 of the Securities Exchange Act of 1934 and are not required to provide information under 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

None.

ITEM 5. OTHER INFORMATION

None.

ITEM 6. EXHIBITS

The following Exhibits are filed herein:

No.	Title
31.1	Certification of President Pursuant to the Securities Exchange Act of 1934, Rules 13a-14(a) and 15d-14(a), as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
31.2	Certification of Chief Financial Officer Pursuant to the Securities Exchange Act of 1934, Rules 13a-14(a) and 15d-14(a), as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
32	Certifications Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

SIGNATURES

In accordance with the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, duly authorized.

DATED: November 7, 2008

DON MARCOS TRADING CO.

/s/ Earl T. Shannon  
BY: Earl T. Shannon  
ITS: President  
(Principal Executive Officer)

/s/ Scott W. Bodenweber  
BY: Scott W. Bodenweber  
ITS: Chief Financial Officer  
(Principal Financial Officer and Principal  
Accounting Officer)