

Liberto, Inc.
Form 10-Q
November 07, 2012

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, 2012**

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

For the transition period from _____ to _____

Commission File Number: **000-53983**

Liberto, Inc.

(Exact name of registrant as specified in its charter)

Nevada N/A
(State or other jurisdiction of incorporation or organization) (IRS Employer Identification No.)

Lot 7B Blk 7 Emerald St.,

Gold Riverville Subd. Burgos, Montalban

Rizal, the Philippines

(Address of principal executive offices)

63-920-938-0830
(Registrant's telephone number)

(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

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Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes 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:
2,150,000 as of October 30, 2012.

1

Table of Contents

TABLE OF CONTENTS

Page

PART I – FINANCIAL INFORMATION

Item 1: <u>Financial Statements</u>	3
Item 2: <u>Management’s Discussion and Analysis of Financial Condition and Results of Operations</u>	4
Item 3: <u>Quantitative and Qualitative Disclosures About Market Risk</u>	6
Item 4T: <u>Controls and Procedures</u>	6

PART II – OTHER INFORMATION

Item 1: <u>Legal Proceedings</u>	7
Item 1A: <u>Risk Factors</u>	7
Item 2: <u>Unregistered Sales of Equity Securities and Use of Proceeds</u>	7
Item 3: <u>Defaults Upon Senior Securities</u>	7
Item 4: <u>Mine Safety Disclosure</u>	7
Item 5: <u>Other Information</u>	7
Item 6: <u>Exhibits</u>	7

Table of Contents

PART I - FINANCIAL INFORMATION

Item 1. Financial Statements

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

F-1 Balance Sheets as of September 30, 2012 and December 31, 2011 (unaudited);

F-2 Statements of Operations for the three and nine months ended September 30, 2012 and 2011 and period from November 8, 2007 (Inception) to September 30, 2012 (unaudited);

F-3 Statements of Cash Flows for the nine months ended September 30, 2012 and 2011 and period from November 8, 2007 (Inception) to September 30, 2012 (unaudited); and

F-4 Notes to Financial Statements

These 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 September 30, 2012 are not necessarily indicative of the results that can be expected for the full year.

Table of Contents**LIBERTO, INC.**

(A DEVELOPMENT STAGE COMPANY)

BALANCE SHEETS (unaudited)**AS OF SEPTEMBER 30, 2012 AND DECEMBER 31, 2011**

	SEPTEMBER 30, 2012	DECEMBER 31, 2011
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 3,927	\$ 3,927
Prepaid expenses	725	725
TOTAL ASSETS	\$ 4,652	\$ 4,652
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Liabilities		
Current Liabilities		
Accrued expenses	\$ 7,907	\$ 7,907
Due to officer	51,472	45,472
Total Liabilities	59,379	53,379
Stockholders' Deficit		
Common Stock, \$.001 par value, 90,000,000 shares authorized, 2,150,000 shares issued and outstanding	2,150	2,150
Preferred Stock, \$.001 par value, 10,000,000 shares authorized, 0 shares issued and outstanding	0	0
Additional paid-in capital	40,850	40,850
Deficit accumulated during the development stage	(97,727)	(91,727)
Total Stockholders' Deficit	(54,727)	(48,727)
TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT	\$ 4,652	\$ 4,652

See accompanying notes to financial statements.

Table of Contents
LIBERTO, INC.

(A DEVELOPMENT STAGE COMPANY)

STATEMENTS OF OPERATIONS (unaudited)

FOR THE THREE AND NINE MONTHS ENDED SEPTEMBER 30, 2012 AND 2011

FOR THE PERIOD FROM NOVEMBER 8, 2007 (INCEPTION) TO SEPTEMBER 30, 2012

	For the three months ended September 30, 2012	For the three months ended September 30, 2011	For the nine months ended September 30, 2012	For the nine months ended September 30, 2011	For the period from November 8, 2007 (Inception) to September 30, 2012
REVENUES	\$0	\$0	\$0	\$0	\$0
OPERATING EXPENSES					
Professional fees	2,000	2,000	6,000	6,000	97,727
TOTAL OPERATING EXPENSES	2,000	2,000	6,000	6,000	97,727
LOSS FROM OPERATIONS	(2,000)	(2,000)	(6,000)	(6,000)	(97,727)
PROVISION FOR INCOME TAXES	0	0	0	0	0
NET LOSS	\$(2,000)	\$(2,000)	\$(6,000)	\$(6,000)	\$(97,727)
LOSS PER SHARE: BASIC AND DILUTED	\$(0.00)	\$(0.00)	\$(0.00)	\$(0.00)	
WEIGHTED AVERAGE NUMBER OF SHARES OUTSTANDING: BASIC AND DILUTED	2,150,000	2,150,000	2,150,000	2,150,000	

See accompanying notes to financial statements.

Table of Contents
LIBERTO, INC.

(A DEVELOPMENT STAGE COMPANY)

STATEMENTS OF CASH FLOWS (unaudited)

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2012 AND 2011

FOR THE PERIOD FROM NOVEMBER 8, 2007 (INCEPTION) TO SEPTEMBER 30, 2012

	For the nine months ended September 30, 2012	For the nine months ended September 30, 2011	For the period from November 8, 2007 (Inception) to September 30, 2012
CASH FLOWS FROM OPERATING ACTIVITIES			
Net loss for the period	\$ (6,000)	\$ (6,000)	\$ (97,727)
Change in non-cash working capital items			
Prepaid expenses	0	0	(725)
Accrued expenses	0	0	7,907
Net Cash Used by Operating Activities	(6,000)	(6,000)	(90,545)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from sales of common stock	0	0	43,000
Due to officer	6,000	6,000	51,472
Net Cash Provided by Financing Activities	6,000	6,000	94,472
Net Increase in Cash and Cash Equivalents	0	0	3,927
Cash, beginning of period	3,927	0	0
Cash, end of period	\$ 3,927	\$ 0	\$ 3,927
SUPPLEMENTAL CASH FLOW INFORMATION			
Interest paid	\$ 0	\$ 0	\$ 0
Income taxes paid	\$ 0	\$ 0	\$ 0

See accompanying notes to financial statements.

Table of Contents
LIBERTO, INC.

(A DEVELOPMENT STAGE COMPANY)

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2012

NOTE 1 – NATURE OF BUSINESS

Nature of Business

Liberto, Inc. (“Liberto”) is a development stage company and was incorporated in Nevada on November 8, 2007. The Company is engaged in the business of developing, manufacturing, and selling artificial lobster meat specifically for major food retailers in Southeast Asia.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

Certain information and footnote disclosures normally included in annual financial statements prepared in accordance with generally accepted accounting principles have been condensed or omitted. We believe that the disclosures are adequate to make the financial information presented not misleading. These condensed financial statements should be read in conjunction with the audited consolidated financial statements and the notes thereto for the year ended December 31, 2011. All adjustments were of a normal recurring nature unless otherwise disclosed. In the opinion of management, all adjustments necessary for a fair statement of the financial position results of operations for the interim period have been included. The results of operations for such interim periods are not necessarily indicative of the results for the full year.

Accounting Basis

The Company uses the accrual basis of accounting and accounting principles generally accepted in the United States of America (“GAAP” accounting). The Company has adopted a December 31 fiscal year end.

Development Stage Company

The accompanying financial statements have been prepared under generally accepted accounting principles for development stage companies. A development-stage company is one in which planned principal operations have not

commenced or if its operations have commenced, there has been no significant revenues there from.

Fair Value of Financial Instruments

Liberto's financial instruments consist of cash and cash equivalents, prepaid expenses, accrued expenses and an amount due to an officer. The carrying amount of these financial instruments approximates fair value due either to length of maturity or interest rates that approximate prevailing market rates unless otherwise disclosed in these financial statements.

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 the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

Liberto considers all highly liquid investments with maturities of three months or less to be cash equivalents. At September 30, 2012 and December 31, 2011, the Company had \$3,927 of cash.

Table of Contents

LIBERTO, INC.

(A DEVELOPMENT STAGE COMPANY)

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2012

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition

The Company will recognize revenue when products are fully delivered or services have been provided and collection is reasonably assured.

Income Taxes

The Company utilizes the liability method of accounting for income taxes. Under the liability method deferred tax assets and liabilities are determined based on the differences between financial reporting basis and the tax basis of the assets and liabilities and are measured using enacted tax rates and laws that will be in effect, when the differences are expected to reverse. An allowance against deferred tax assets is recognized, when it is more likely than not, that such tax benefits will not be realized.

Any deferred tax asset is considered immaterial and has been fully offset by a valuation allowance because at this time the Company believes that it is more likely than not that the future tax benefit will not be realized as the Company has no current operations.

Loss Per Common Share

Basic loss per share is calculated using the weighted-average number of common shares outstanding during each reporting period. Diluted loss per share includes potentially dilutive securities such as outstanding options and warrants, using various methods such as the treasury stock or modified treasury stock method in the determination of dilutive shares outstanding during each reporting period. The Company does not have any potentially dilutive instruments.

Stock-Based Compensation

Stock-based compensation is accounted for at fair value in accordance with ASC 718. To date, the Company has not adopted a stock option plan and has not granted any stock options. As of September 30, 2012, the Company has not issued any stock-based payments to its employees.

Recent Accounting Pronouncements

In May 2009, the FASB issued ASC 855-10 entitled "Subsequent Events". Companies are now required to disclose the date through which subsequent events have been evaluated by management. Public entities (as defined) must conduct the evaluation as of the date the financial statements are issued, and provide disclosure that such date was used for this evaluation. ASC 855-10 provides that financial statements are considered "issued" when they are widely distributed for general use and reliance in a form and format that complies with GAAP. ASC 855-10 is effective for interim and annual periods ending after June 15, 2009 and must be applied prospectively. Management evaluated subsequent events through the date that such financial statements were issued.

In June 2009, the FASB issued ASC 105-10, The FASB Accounting Standards Codification and the Hierarchy of Generally Accepted Accounting Principles. ASC 105-10 establishes the Codification as the sole source of authoritative accounting principles recognized by the FASB to be applied by all nongovernmental entities in the preparation of financial statements in conformity with GAAP. ASC 105-10 was prospectively effective for financial statements issued for fiscal years ending on or after September 15, 2009 and interim periods within those fiscal years. The Codification did not change GAAP, however, it did change the way GAAP is organized and presented.

As a result, these changes impact how companies reference GAAP in their financial statements and in their significant accounting policies. The Company implemented the Codification in this Report by providing references to the Codification topics.

Table of Contents

LIBERTO, INC.

(A DEVELOPMENT STAGE COMPANY)

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2012

NOTE 3 – PREPAID EXPENSES

Prepaid expenses of \$725 as of September 30, 2012 consisted of an amount paid to the stock transfer agent to be used during the year ending December 31, 2012.

NOTE 4 – ACCRUED EXPENSES

Accrued expenses of \$7,907 at September 30, 2012 and December 31, 2011, respectively, consist of amounts owed to the Company's outside legal counsel for services rendered.

NOTE 5 – DUE TO OFFICER

The amount due to officer of \$51,472 and \$45,472 at September 30, 2012 and December 31, 2011, respectively, consisted of amounts owed to an officer and shareholder of the Company for amounts advanced to pay for professional services provided by the Company's outside independent auditors, attorneys and stock transfer agent for services rendered. The amount is unsecured, due upon demand, and non-interest bearing.

NOTE 6 – CAPITAL STOCK

The authorized capital of the Company is 90,000,000 common shares with a par value of \$ 0.001 per share and 10,000,000 preferred shares with a par value of \$0.001.

During the period ended December 31, 2007, the Company issued 2,150,000 shares of common stock for cash proceeds of \$43,000.

There were 2,150,000 shares of common stock issued and outstanding as of September 30, 2012.

There were 0 shares of preferred stock issued and outstanding as of September 30, 2012.

NOTE 7 – GOING CONCERN

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As shown in the accompanying financial statements, the Company incurred losses of \$97,727 since its inception and has not yet produced revenues from operations. These factors raise substantial doubt about the Company's ability to continue as a going concern.

The financial statements do not include any adjustments relating to the recoverability and classification of recorded assets, or the amounts and classification of liabilities that might be necessary in the event that the Company cannot continue as a going concern. Management anticipates that it will be able to raise additional working capital through the issuance of stock and through additional loans from investors.

The ability of the Company to continue as a going concern is dependent upon the Company's ability to attain a satisfactory level of profitability and obtain suitable and adequate financing. There can be no assurance that management's plan will be successful.

F-6

Table of Contents**LIBERTO, INC.**

(A DEVELOPMENT STAGE COMPANY)

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2012

NOTE 8 – COMMITMENTS

The Company neither owns nor leases any real or personal property. An officer has provided office services without charge. There is no obligation for the officer to continue this arrangement. Such costs are immaterial to the financial statements and accordingly are not reflected herein. The officers and directors are involved in other business activities and most likely will become involved in other business activities in the future.

NOTE 9 – INCOME TAXES

For the period ended September 30, 2012, the Company has incurred net losses and, therefore, has no tax liability. The net deferred tax asset generated by the loss carry-forward has been fully reserved. The cumulative net operating loss carry-forward is approximately \$97,727 at September 30, 2012, and will expire beginning in the year 2027.

The provision for Federal income tax consists of the following for the nine months ended September 30, 2012 and 2011:

	2012	2011
Federal income tax attributable to:		
Current Operations	\$2,040	\$1,960
Less: valuation allowance	(2,040)	(1,960)
Net provision for Federal income taxes	\$0	\$0

The cumulative tax effect at the expected rate of 34% of significant items comprising our net deferred tax amount is as follows as of September 30, 2012 and December 31, 2011:

	2012	2011
Deferred tax asset attributable to:		

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Net operating loss carryover	\$33,227	\$31,187
Less: valuation allowance	(33,227)	(31,187)
Net deferred tax asset	\$0	\$0

Due to the change in ownership provisions of the Tax Reform Act of 1986, net operating loss carry forwards of approximately \$97,727 for Federal income tax reporting purposes are subject to annual limitations. Should a change in ownership occur net operating loss carry forwards may be limited as to use in future years.

NOTE 10 – SUBSEQUENT EVENTS

In accordance with ASC Topic 855-10, the Company has analyzed its operations subsequent to September 30, 2012 to the date these financial statements were issued, and has determined that it does not have any material subsequent events to disclose in these financial statements.

F-7

Table of Contents

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. V 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.

Overview

We are engaged in the business of developing, manufacturing, and selling imitation lobster meat made from ground fish fillet, shrimp meat, crab meat, potato starch, sodium alginate, egg, lobster flavor, S.M.G., sugar, and salt, which we will produce specifically for major food retailers in Southeast Asia (our "Product"). We intend that our Product will allow food retailers to offer a more economical alternative to costly real lobster meat presently sold in the Southeast Asian market. We require additional financing in order to continue the process of designing and developing our Product. If we are able to secure financing, we will be able to implement our business plan starting with refining our formula through experiments, testing different ingredients and percentage ratios.

When we are satisfied that our Product will compete effectively in the Surimi Industry by being the best tasting and most economical imitation lobster meat, we will begin the manufacture and distribution of the Product to food retailers.

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Our operations office is located at Lot 7B Blk 7 Emerald St., Gold Riverville Subd. Burgos, Montalban, Rizal, the Philippines.

4

Table of Contents

Results of Operations for the Three and Nine Months Ended September 30, 2012 and 2011, and Period from November 8, 2007 (Date of Inception) until September 30, 2012

We generated no revenue for the period from November 8, 2007 (Date of Inception) until September 30, 2012. We do not anticipate revenues until we have completed our Product and have successfully sold it in the market. We will need financing to pursue our business plan. We have conducted no operations since we filed our initial registration statement on Form SB-2 with the Securities and Exchange Commission on January 22, 2008.

Our Operating Expenses for the three months ended September 30, 2012 were \$2,000, as compared with \$2,000 for the three months ended September 30, 2011. Our Operating Expenses for the nine months ended September 30, 2012 were \$6,000, as compared with \$6,000 for the nine months ended September 30, 2011. Our Operating Expenses from November 8, 2007 (Date of Inception) to September 30, 2012 were \$97,727. For each period our Operating Expenses consisting entirely of Professional Fees.

We, therefore, recorded a net loss of \$2,000 for the three months ended September 30, 2012, as compared with \$2,000 for the same period ended September 30, 2011. We recorded a net loss of \$6,000 for the nine months ended September 30, 2012, as compared with \$6,000 for the same period ended September 30, 2012. We recorded a net loss of \$97,727 for the period from November 8, 2007 (Date of Inception) until September 30, 2012.

We anticipate our operating expenses will increase as we undertake our plan of operations. The increase will be attributable to the continued development of our Product and the professional fees associated with being a reporting company under the Securities Exchange Act of 1934.

Liquidity and Capital Resources

As of September 30, 2012, we had \$4,652 in current assets and \$59,379 in current liabilities. Thus, we had a working capital deficit of \$54,727 as of September 30, 2012. We owe \$51,472 to our officer and director for amounts advanced for our working capital needs. The amount is unsecured, due upon demand, and non-interest bearing.

Operating activities used \$90,545 in cash for the period from November 8, 2007 (Date of Inception) until September 30, 2012. Our net loss of \$97,727 was the primary factor of our negative operating cash flow, offset mainly by accrued expenses of \$7,907. Financing Activities during the period from November 8, 2007 (Date of Inception) until September 30, 2012 generated \$94,472 in cash during the period, which included \$43,000 from the sale of stock and \$51,472 as proceeds of a loan from our officer and director.

As of September 30, 2012, 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 beyond the next 12 months is contingent upon us obtaining additional financing. We intend to fund operations through debt and/or equity financing arrangements, which may be insufficient to fund our capital expenditures, working capital, or other cash requirements. 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.

Table of Contents
Going Concern

The accompanying financial statements have been prepared assuming that we will continue as a going concern. As shown in the accompanying financial statements, we incurred losses of \$97,727 since our inception and have not yet produced revenues from operations. These factors raise substantial doubt about our ability to continue as a going concern.

The financial statements do not include any adjustments relating to the recoverability and classification of recorded assets, or the amounts and classification of liabilities that might be necessary in the event that we cannot continue as a going concern. Management anticipates that it will be able to raise additional working capital through the issuance of stock and through additional loans from investors.

Our ability to continue as a going concern is dependent upon our ability to attain a satisfactory level of profitability and obtain suitable and adequate financing. There can be no assurance that management's plan will be successful.

Off Balance Sheet Arrangements

As of September 30, 2012, there were no off balance sheet arrangements.

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 September 30, 2012. This evaluation was carried out under the supervision and with the participation of our Chief Executive Officer and our Chief Financial Officer, Rosielyn S. Baclig. Based upon that evaluation, our Chief Executive Officer and Chief Financial Officer concluded that, as of September 30, 2012, our disclosure controls and procedures are effective. There have been no changes in our internal controls over financial reporting during the quarter ended September 30, 2012.

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.

Table of Contents

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. Mine Safety Disclosure

N/A

Item 5. Other Information

None

Item 6. Exhibits

Exhibit Number	Description of Exhibit
31.1	<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>
31.2	<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>
32.1	<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>
101**	The following materials from the Company's Quarterly Report on Form 10-Q for the quarter ended September 30, 2012 formatted in Extensible Business Reporting Language (XBRL).

**Provided herewith

7

Table of Contents

SIGNATURES

Pursuant to 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 thereunto duly authorized.

Liberto, Inc.

Date: November 7, 2012

By: /s/ Rosielyn S. Baclig
Rosielyn S. Baclig

Title: Chief Executive Officer and Director

8

