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

# FORM 10-Q

(Mark One)

**[X] QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF1934**

For the quarterly period ended: September 30, 2009

**[ ] TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF1934**

Commission file number: 000-50021

**INTERLINK-US-NETWORK, LTD.**
(Exact name of registrant as specified in its charter)

| **California** | **95-4642831** |
|---|---|
| (State or other jurisdictionof Incorporation organization) | (I.R.S. Employer Identification No.) |

**10390 Wilshire Boulevard**
**Penthouse 20**
**Los Angeles, California 90024**
(Address of principal executive offices) (Zip Code)

**(310) 777-0012**
(Registrant's telephone number including area code)

Indicate by check mark whether the registrant (1) has filed all documents and reports required to be filed by Sections 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 filings 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 | ☐ | (Do not check if a smaller reporting company) | 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** ☒

APPLICABLE ONLY TO CORPORATE ISSUERS:

As of November 23, 2009, the number of the Company's shares of no par value common stock outstanding was 6,906,006.

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PART I - FINANCIAL INFORMATION



PART II - OTHER INFORMATION

**PART I - FINANCIAL INFORMATION**

**Item 1. Financial Statements**

**INTERLINK-US-NETWORK, LTD.**
**CONDENSED BALANCE SHEETS**
**SEPTEMBER 30, 2009 AND DECEMBER 31, 2008**

| | Unaudited September 30, 2009 | Audited December 31, 2008 |
|---|---|---|
| **ASSETS** | | |
| **CURRENT ASSETS** | | |
| Cash in bank | $ 9,755 | $ 84,856 |
| Prepaid expenses, current portion | 4,785 | 18,586 |
| **TOTAL CURRENT ASSETS** | 14,540 | 103,442 |
| **PROPERTY AND EQUIPMENT, NET OF ACCUMULATED DEPRECIATION** | 26,761 | 739,136 |
| **OTHER ASSETS – DEPOSITS AND PREPAID EXPENSES** | 11,995 | 13,302 |
| **TOTAL ASSETS** | $ 53,296 | $ 855,880 |
| **LIABILITIES AND STOCKHOLDERS' (DEFICIT)** | | |
| **CURRENT LIABILITIES** | | |
| Accounts payable | | |
| Related entities | $ 140,733 | - |
| Unrelated entities | 1,000,400 | 763,081 |
| Legal settlement, current portion | 37,500 | - |
| Accrued liabilities | 103,004 | 85,803 |
| Loans payable, related | 507,820 | 100,000 |
| Notes payable, related | 248,762 | 248,762 |
| Note payable, other | 645,888 | 653,536 |
| **TOTAL CURRENT LIABILITIES** | 2,684,107 | 1,851,182 |
| **LONG-TERM LIABILITIES** | | |
| Legal settlement, net of current portion | 187,500 | - |
| **STOCKHOLDERS' (DEFICIT)** | | |
| Preferred stock, series A | | |
| Authorized - 30,000 shares, $0.001 par value | | |
| Issued and outstanding - 16,716 shares at September 30, 2009 and 17,753 at December 31, 2008 | 17 | 18 |
| Additional paid in capital, preferred stock, series A | 492,268 | 522,807 |
| Preferred stock, series B | | |
| Authorized – 500,000 shares, no par value | | |
| Issued and outstanding – 10,000 shares at September 30, 2009 and none at December 31, 2008 | 90,000 | - |
| Common stock | | |
| Authorized 100,000,000 shares, no par value | | |
| Issued and outstanding – 6,671,100 shares at September 30, 2009 and 5,807,180 shares at December 31, 2008 | 7,402,186 | 7,371,647 |
| Accumulated (deficit) | (10,802,782) | (8,889,774) |
| **TOTAL STOCKHOLDERS' (DEFICIT)** | (2,818,311) | (995,302) |
| **TOTAL LIABILITIES AND STOCKHOLDERS' (DEFICIT).** | $ 53,296 | $ 855,880 |

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

**INTERLINK-US-NETWORK, LTD.**
**CONDENSED STATEMENTS OF OPERATIONS**
**FOR THE THREE AND NINE MONTHS ENDED SEPTEMBER 30, 2009 AND 2008**
**UNAUDITED**

| | Three months ended September 30, | | Nine months ended September 30, | |
|---|---|---|---|---|
| | **2009** | **2008** | **2009** | **2008** |
| **SALES** | | | | |
| **LICENSING – ENCORE JOINT VENTURES, L.P.** | $ - | $ - | $ 100,000 | $ 1,000,000 |
| **LICENSING – OTHER** | - | 115,214 | - | 121,408 |
| **TOTAL SALES** | - | 115,214 | 100,000 | 1,121,408 |
| **COST OF SALES** | - | 96,518 | 59,097 | 616,056 |
| **GROSS PROFIT** | - | 18,696 | 40,903 | 505,352 |
| **OPERATING EXPENSES** | | | | |
| **CONSULTING FEES** | 38 | 2,591 | 13,963 | 58,801 |
| **RESEARCH AND DEVELOPMENT** | 26,258 | 86,519 | 153,406 | 138,472 |
| **LEGAL EXPENSES** | 38,405 | 36,325 | 240,183 | 92,013 |
| **RENT EXPENSES** | 63,999 | 43,822 | 183,495 | 122,063 |
| **GENERAL AND ADMINISTRATIVE EXPENSES** | 105,309 | 56,391 | 389,393 | 192,250 |
| **TOTAL EXPENSES** | 234,009 | 225,648 | 980,440 | 603,599 |
| **OPERATING (LOSS)** | (234,009) | (206,952) | (939,537) | (98,247) |
| **OTHER INCOME (EXPENSE)** | | | | |
| Interest expense | (8,597) | (6,590) | (27,563) | (67,707) |
| Legal settlement | (225,000) | - | (245,000) | - |
| Loss on impairment of assets | - | - | (700,909) | - |
| Cancellation of debt | - | 50,507 | - | 71,813 |
| **TOTAL OTHER INCOME (EXPENSE)** | (233,597) | 43,917 | (973,472) | 4,106 |
| **INCOME (LOSS) FROM OPERATIONS BEFORE CORPORATION INCOME TAXES** | (467,606) | (163,035) | (1,913,009) | (94,141) |
| **CORPORATION INCOME TAXES** | - | 800 | - | 800 |
| **NET (LOSS)** | $ (467,606) | $ (163,835) | $ (1,913,009) | $ (94,941) |
| **NET (LOSS) PER COMMON SHARE BASIC AND DILIUTED** | $ (0.07) | $ (0.04) | $ (0.31) | $ (0.05) |
| **WEIGHTED AVERAGE NUMBER OF COMMON SHARES OUTSTANDING BASIC AND DILUTED** | 6,359,232 | 4,108,422 | 6,188,720 | 1,789,741 |

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

**INTERLINK-US-NETWORK, LTD.**
**CONDENSED STATEMENTS OF CASH FLOWS**
**FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2009 AND 2008**
**UNAUDITED**

| | 2009 | 2008 |
|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | |
| Net (loss) | $ (1,913,009) | $ (94,941) |
| Adjustments to reconcile net (loss) to net cash provided by operating activities: | | |
| Depreciation | 11,466 | 11,199 |
| Issuance of common stock for legal settlement | - | 30,925 |
| Impairment of assets | 700,909 | - |
| Cancellation of debt | - | (71,813) |
| Changes in operating assets and liabilities: | | |
| Accounts receivable | - | (100,000) |
| Other receivables, related party | - | (24,687) |
| Prepaid expenses | 15,108 | (10,941) |
| Security deposit | - | (995) |
| Accounts payable | 378,052 | (61,927) |
| Lease settlement payable | 225,000 | - |
| Accrued liabilities | 17,201 | (2,745) |
| **NET CASH (USED) BY OPERATING ACTIVITIES** | (565,273) | (325,925) |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | |
| Purchases of property and equipment | - | (7,082) |
| **NET CASH (USED) BY INVESTING ACTIVITIES** | - | (7,082) |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | |
| Sale of common stock for cash | - | 988,061 |
| Sale of preferred stock, series B for cash | 90,000 | - |
| Proceeds from loans payable, other | 400,172 | - |
| Repayment of note payable, other | - | (208,370) |
| Repayment of notes payable, related parties | - | (127,806) |
| **NET CASH PROVIDED BY FINANCING ACTIVITIES** | 490,172 | 651,885 |
| **NET INCREASE (DECREASE) IN CASH** | (75,101) | 318,878 |
| **CASH BALANCE, AT BEGINNING OF PERIOD** | 84,856 | 447 |
| **CASH BALANCE, AT END OF PERIOD** | $ 9,755 | $ 319,325 |

**SUPPLEMENTARY DISCLOSURE OF CASH FLOW INFORMATION**

| | 2009 | 2008 |
|---|---|---|
| **CASH PAID DURING THE PERIOD FOR:** | | |
| Interest | $ 27,563 | $ 76,653 |
| Taxes | $ - | $ 800 |
| **NON-CASH INVESTING AND FINANCING ACTIVITIES** | | |
| Impairment of assets | $ 700,909 | $ - |
| Cancellation of debt | $ - | $ 71,813 |
| Issuance of common stock for legal settlement | $ - | $ 30,925 |

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

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### General

The interim financial statements of Interlink-US-Network, Ltd. 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, 2009 are not necessarily indicative of the results that may be expected for the year ended December 31, 2009. Accordingly, your attention is directed to footnote disclosures found in December 31, 2008 Annual Report and particularly to Note 1, which includes a summary of significant accounting policies.

### Nature of Business

On August 22, 2007, Interlink-US-Network, Ltd. changed its business operations to the marketing and sale of its exclusive line of devices and services for the distribution of entertainment video, 2WayTV (videophone) and internet access. Among its hardware products is the SDI-2 wireless video distribution point for surveillance, remote data and entertainment video including 1080P High Definition Video. Also among the Company's hardware products is the FRED, a set top unit that enables all of the Company's services in the home and at the office. The Company continues to use its previously developed technology for the distribution of Video on Demand. This service is being integrated into the new line of equipment as well, using existing servers that provide on-line purchasing interfaces with major credit card services and real time delivery of video.

On September 4, 2008, the Company filed a Certificate of Amendment to their articles of incorporation with the Secretary of State of the State of California, changing its name to Interlink-US-Network, Ltd. The name change was declared effective on October 10, 2008. The Company has begun trading under the new name and the new symbol, IUSN.OB.

### Basis of Presentation – Going Concern

The Company's financial statements have been prepared on an accrual basis of accounting, in conformity with accounting principles generally accepted in the United States of America. These principles contemplate the realization of assets and liquidation of liabilities in the normal course of business.

These financial statements are presented on the basis that the Company is a going concern. Going concern contemplates the realization of assets and the satisfaction of liabilities in the normal course of business over a reasonable length of time. The following factors raise substantial doubt as to the Company's ability to continue as a going concern:

A. The Company has accumulated a deficit of $10,802,782 since inception.
B. The Company has a working capital deficit of $2,669,567.
C. The Company continues to incur operating losses.
D. The Company is delinquent in its loan payments to SBA Comerica.

Management's plans to eliminate the going concern situation include, but are not limited to:

A. Develop its newly licensed products and technology.
B. Obtain investors to fund the working capital needs of the company.
C. Reduce operating expenses.
D. Negotiate the payment of old outstanding payables.

## NOTE 2 PREFERRED STOCK SERIES A

During the nine months ended September 30, 2009, Jump Communications exercised its rights to convert 1,037 of its Series A convertible Preferred stock into 863,920 shares of our Common Stock.

The preferred stock is convertible into common stock at a rate of 1 share of preferred for 833.33 shares of common, therefore, the remaining preferred stock is convertible into 13,929,944 shares of common stock as of September 30, 2009. Each share of preferred stock also carries the voting rights of 833.33 shares of common stock and has a par value of $0.001. As of September 30, 2009, there are 16,716 shares of Series A convertible preferred stock outstanding.

## NOTE 3 PREFERRED STOCK SERIES B

On June 11, 2009, the Company created a new class of Preferred Stock consisting of 500,000 shares designated Series B Convertible Preferred Stock, with no par value. Each share of Series B Preferred is convertible into shares of Common Stock at a rate per share equal to the greater of $6.50 per share of Series B Preferred at the time of conversion, or the actual price per share of Common Stock based on the average trading price of the Common Stock for the ten days preceding the date of the conversion, with a minimum conversion of two shares of Common Stock on the basis of $5.00 per share of Series B Preferred.

During the nine months ended September 30, 2009, the Company sold 10,000 shares of Series B Convertible Preferred Stock for an aggregate value of $90,000.

## NOTE 4 COMMON STOCK

During the nine months ended September 30, 2009, Jump Communication s exercised its right to convert a portion of its shares of Series A convertible Preferred Stock to our Common Stock (See Note 2).

As of September 30, 2009, there are 6,671,100 shares of common stock outstanding.

## NOTE 5 PENDING LITIGATION

In February of 2008, Mr. Kasper, a former officer and director, filed suit against the Company, directors of the Company, and Jump Communications. Management feels that the suit is unwarranted and plans to defend itself to the fullest extent. No adjustments have been made to the financial statements at September 30, 2009 for this contingency.

## NOTE 6 EQUITY INCENTIVE PLAN

On February 10, 2009, the Company adopted the Interlink-U.S.-Network, Ltd. 2009 Equity Incentive Plan ("The Plan"). The Plan gives the Company the authority to grant and issue up to 2,000,000 shares of common stock to eligible employees and consultants. The grants may come in the form of options to purchase common stock, restricted stock awards or registered stock awards, in the discretion of the Company's board of directors. The Company has not granted any options or stock as of September 30, 2009.

## NOTE 7 IMPAIRMENT OF ASSETS

During the nine months ended September 30, 2009, the Company determined that $700,909 of its equipment, which was never placed in service, was unnecessary for business operations, and had no value to the Company. The Company expensed $700,909 as an impairment loss during the nine months ended September 30, 2009.

## NOTE 8 LEGAL SETTLEMENT

In March of 2008, Sony ATV filed suit against the Company, its former President and Director Lee Kasper, and unrelated third parties claiming copyright violations in connection with the Company's karaoke business, which was discontinued during prior years. On August 17, 2009, there was a settlement agreement reached in the amount of $225,000. The Company is to pay $3,125 per month beginning October 1, 2009 through September 1, 2015. If the Company defaults on any payment, an amount of $500,000, less payments made on the settlement, becomes due on demand by Sony ATV.

## NOTE 9 SUBSEQUENT EVENT

Management has evaluated subsequent events through November 23, 2009, the date which the financial statements were available for issue. Subsequent to September 30, 2009, 282 shares of preferred stock was converted into 234,906 shares of common stock.

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

**Forward-Looking Statements**

In addition to historical information, this Quarterly Report on Form 10-Q contains forward-looking statements. Forward-looking statements involve risks and uncertainties that could and in all likelihood will cause actual results to differ materially. Factors that might cause or contribute to such differences include, but are not limited to, whether the Company can obtain financing as and when needed, competitive pressures, changes in consumer tastes away from the type of products the Company offers, changes in the economy that would leave less disposable income to be allocated to entertainment, the loss of any member of the Company's management team and other factors over which the Company has no control. When used in this report, the words "expects," "anticipates," "intends," "plans," "believes," "seeks," "estimates," and similar expressions are generally intended to identify forward-looking statements. You should not place undue reliance on these forward-looking statements, which reflect the opinion of the Company's management as of the date of this Quarterly Report. The Company undertakes no obligation to publicly release any revisions to the forward-looking statements after the date of this document. You should carefully review the documents the Company files from time to time with the Securities and Exchange Commission. Throughout the Quarterly Report, the terms, the "Company," "Interlink," and words of similar meaning refer to Interlink-US-Network, Ltd., formerly known as NuTech Digital, Inc.

Management's discussion and analysis of results of operations and financial condition are based upon the Company's financial statements. These statements have been prepared in accordance with accounting principles generally accepted in the United States of America. These principles require management to make certain estimates, judgments and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses, and related disclosure of contingent assets and liabilities. On an on-going basis, the Company evaluates its estimates based on historical experience and various other assumptions that are believed to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates under different assumptions or conditions.

**BUSINESS HISTORY**

**Recent Events:**

**Name Change**

On September 4, 2008, the Company filed a Certificate of Amendment to its articles of incorporation with the Secretary of State of the State of California, changing their name to Interlink-US-Network, Ltd. The name change was declared effective on October 10, 2008. The Company has begun trading under this new name and the new symbol, IUSN.OB.

**Preferred Stock Series B**

On June 11, 2009, the Company created a new class of Preferred Stock consisting of 500,000 shares designated Series B Convertible Preferred Stock, with no par value. Each share of Series B Preferred is convertible into shares of Common Stock at a rate per share equal to the greater of $6.50 per share of Series B Preferred at the time of conversion, or the actual price per share of Common Stock based on the average trading price of the Common Stock for the ten days preceding the date of the conversion, with a minimum conversion of two shares of Common Stock on the basis of $5.00 per share of Series B Preferred.

During the nine months ended September 30, 2009, the Company sold 10,000 shares of Series B Convertible Preferred Stock

**Products and Services Offered by the Company**

The products and networking technology licensed to or acquired by the Company enable the Company to deliver telecommunication, television, and data services in the form of broadcast quality, bi-directional videophones; unlimited television and internet channels (including video on demand, high definition [1080P HD], and super high definition resolutions; voice over internet protocol (VoIP); and internet access to a broad range of vertical markets.

All of these services are to be made available through a single, inexpensive, user friendly, set top box ("STB") to be manufactured by the Company under its license that acts as the gateway to virtually all currently available communications, entertainment and data services, and "off-the-shelf" equipment (cameras, TVs, microphones and computers) over wired or wireless links (including Digital Subscriber Lines [DSL], cable modem, and private or public networking infrastructure). The STB has been named the "Fred." The Company will manufacture and sell the Fred in a variety of configurations and price points suitable for the full range of today's markets, including corporate, government, small business and the consumer.

The Fred works seamlessly with all network infrastructures and protocols to provide comprehensive services, simplifying operations, and reducing the costs for users. In addition to viewing an unlimited number of entertainment channels, accessing the public internet, and connecting via VoIP, users will be able to hear and see each other in real time on their TV sets or PC's with the same quality that TV programming comes to them, using the low cost Fred and inexpensive broadband connectivity. In providing this simple, inexpensive, bi-directional broadcast quality video, the Company distinguishes its product and service offerings from all others. The Company's service offering further differentiates itself from competitive offerings by empowering each end point on a network to be a video broadcast origination point.

The Fred, and linkage of multiple Fred's (the "Network") through interconnection to public and private networks, makes available a variety of network oriented services that augment and improve services available on the public internet. For instance, the Company's management and billing systems incorporated into the Network enable on demand, "point-to-point" 2WayTV, credit card approvals, VOD, billing for services and events, selection of services and account management. No special connection is needed to connect to the Network; a basic internet connection is sufficient. The interconnection between the Network to both the public internet and the existing national telephone communications switching infrastructure creates a virtually universal system of access for all.

The Company believes that focusing on its newly licensed products and technology will enable the Company to become a supplier of multi-media products and technology under an integrated, cohesive delivery platform across a broad range of market applications and client sets.

**Historical Information relating to the Asset Acquisition Agreement**

Jump was organized under the laws of the State of Nevada on July 6, 2006 and registered to conduct business in the State of California on July 25, 2006 with an authorized share capital of five hundred (500) million common shares at $0.001 par value. A. Frederick Greenberg was the sole director, President and Secretary/Treasurer.

Since the Company's authorized stock was not sufficient to permit the issuance of common stock as consideration for the Acquired Assets, Jump consented to the issuance of the Preferred Stock. In a Pre14C filing to the Commission on October 2, 2007 and the subsequent Definitive 14C filing dated October 31, 2007, the Company announced that it had "received written consent (the "Written Consent") from Jump, holding the "Preferred Stock", representing the right to vote approximately 96.4% as of December 31, 2007.

On September 25, 2007, the shareholders approved and the board of directors authorized a reverse stock split on common stock at a rate of one-for-sixty and a name change for the Company to be done at the Company's discretion at some time within the following twelve months. This reverse stock split was implemented on May 12, 2008.
In connection with the transaction as of the date of closing of the Agreement, two (2) of the Company's three (3) Directors resigned and the vacancies filled with two (2) directors appointed by Jump, and Lee Kasper, the Company's former Chief Executive Officer and Director continuing as the third Director. On November 6, 2007, Lee Kasper was removed as a director of the Company and terminated for cause from all offices held by him in the Company and its subsidiaries by written consent of a majority of the Company's shareholders. This consent was ratified by the remaining directors of the Company. The Company determined that while he was President and a director of the Company, Mr. Kasper operated several off-shore entities through which he did business. In addition, he distributed Company shares to these entities. Mr. Kasper did not disclose his ownership or dealings with these off-shore entities and did not file the requisite disclosure reports. A copy of the 8K filing was forwarded to Mr. Kasper, and we have received no reply as of the date of this filing.

**Equity Incentive Plan**

On February 10, 2009, the Company adopted the Interlink-U.S.-Network, Ltd. 2009 Equity Incentive Plan ("The Plan"). The Plan gives the Company the authority to grant and issue up to 2,000,000 shares of common stock to eligible employees and consultants. The grants may come in the form of options to purchase common stock, restricted stock awards or registered stock awards, in the discretion of the Company's board of directors. There were no options or stock granted at September 30, 2009.

**Pending Litigation**

In February of 2008, Mr. Lee Kasper, a former officer and Director, filed suit against the Company, directors of the Company, and Jump Communications. Management feels that the suit is unwarranted and plans to defend itself to the fullest extent. No adjustments have been made to the financial statements at September 30, 2009 for this contingency.

**Legal Settlement**

In March of 2008, Sony ATV filed suit against the Company, its former President and Director Lee Kasper, and unrelated third parties claiming copyright violations in connection with the Company's karaoke business, which was discontinued during prior years. On August 17, 2009, there was a settlement agreement reached in the amount of $225,000. The Company is to pay $3,125 per month beginning October 1, 2009 through September 1, 2015. If the Company defaults on any payment, an amount of $500,000, less payments made on the settlement, becomes due on demand by Sony ATV.

**Critical Accounting Policies and Estimates**

In consultation with the Company's Board of Directors, the Company identified various accounting principles that it believes are key to understanding the Company's financial statements. These important accounting policies require management's subjective judgments.

*Accounting Estimates.* Management uses estimates and assumptions in preparing financial statements in accordance with accounting principles generally accepted in the United States of America. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. However, these judgments require significant estimates from management and actual results could vary from the estimates that were used. Each quarter, management reviews the estimated future revenue to be received in order to determine the fair value of its assets and potential asset impairment.

*Income Taxes.* The Company accounts for income taxes in accordance with Statement of ASC 740 (formerly Financial Accounting Standards No. 109), which is an asset and liability method of accounting requiring the recognition of deferred tax liabilities and assets for the expected future tax consequences of temporary differences between tax bases and financial reporting bases of accounting. In assessing whether deferred tax assets will be realized, management considers whether it is more likely than not that some portion or all of the deferred tax assets will not be realized. The ultimate realization of deferred tax assets is dependent upon the generation of future taxable income during the periods in which those temporary differences become deductible. Management considers the scheduled reversal of deferred tax liabilities, projected future taxable income and tax planning strategies in making this assessment.

*Common Stock Issued for Non-Cash Transactions.* It is the Company's 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.

*Stock based Compensation.* Effective January 1, 2006, the Company adopted ASC 718 (formerly Statement of Financial Accounting Standards No. 123(R)) 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.

**Results of Operations**

*Selected Statement Of Operations Data*

*Comparison of Nine Month Periods*. Summarized in the table below is statement of operations data comparing the nine months ended September 30, 2009 with the nine months ended September 30, 2008:

| | Nine Months Ended | | |
|---|---|---|---|
| | September 30, 2009 | September 30, 2008 | Increase/(Decrease) |
| Net (Loss) | $ (1,913,009) | $ (94,941) | $ (1,818,068) |
| Net (Loss) Per Common Share | | | |
| Basic | $ (0.31) | $ (0.05) | $ (0.26) |
| Diluted | N/A | N/A | N/A |

During the nine month period ended September 30, 2009, we had a net loss from operations of $1,913,009, compared to net loss from continuing operations during the nine months ended September 30, 2008 of $94,941. This is due to the fact that we entered into a license agreement with another company, which provided revenue of $1,000,000 during the nine months ended September 30, 2008, which were offset by commissions relating to the agreement in the amount of $460,000. We also had a loss on impairment of assets in the amount of $700,909 during the nine months ended September 30, 2009.

*Comparison of Three Month Periods*. Summarized in the table below is statement of operations data comparing the three months ended September 30, 2009 with the three months ended September 30, 2008:

| | Three Months Ended | | |
|---|---|---|---|
| | September 30, 2009 | September 30, 2008 | Increase/(Decrease) |
| Net (Loss) | $ ( 467,606) | $ (163,835) | $ (303,771) |
| Net (Loss) Per Common Share | | | |
| Basic | $ (0.07) | $ (0.04) | $ (0.03) |
| Diluted | N/A | N/A | N/A |

During the three month period ended September 30, 2009, we had a net loss of $467,606, compared to a net loss of $163,835 during the three months ended September 30, 2008. This is due to a legal settlement of $225,000 during the three months ended September 30, 2009, and licensing revenue of $115,214 during the three months ended September 30, 2008.

**Liquidity and Capital Resources**

To date, we have financed our operations with cash from our operating activities, a bank line of credit, a Small Business Administration loan, various loans from individuals, cash raised through the sale of our securities or the exercise of options or warrants, and the issuance of our securities to various consultants in payment for the provision of their services or to other creditors in satisfaction of our indebtedness to them.

In July 2000, we received a $900,000 Small Business Administration loan with Comerica Bank participation. The interest rate per annum is 2% over prime, and the loan is scheduled to be paid over an 18 year period. As of September 30, 2009, we are behind in our payments.

In the past, Mr. Lee Kasper, a director and stockholder of the company advanced funds to the Company as follows:

A. On August 1, 2005, Mr. Kasper advanced funds to produce live music concerts, in the amount of $350,000. The interest rate on the loan is 8% per annum, and the loan is scheduled to be repaid over a 36 month period.

B. In May of 2006, Mr. Kasper advanced the amount of $22,000. There is no interest on the loan, and the loan was due in December 2007.

Each of these transactions is subject to review and scrutiny in connection with counter-claims and cross claims in the lawsuit initiated by Mr. Kasper and independent claims that the Company may choose to litigate in separate actions.

On December 26, 2008, we received a loan from Jump Communications in the amount of $100,000. During the nine months ended September 30, 2009, we received additional loans from Jump Communications in the amount of $253,320, for a balance of $353,320 at September 30, 2009. No due date has been established, the loan is unsecured, and bears interest at a rate of 3% per annum.

During the nine months ended September 30, 2009, we received loans from ATTI in the amount of $154,500. No due date has been established, the loan is unsecured, and bears interest at a rate of 3% per annum.

*Sources And Uses Of Cash*

Summarized in the table below is information derived from our statements of cash flow comparing the nine months ended September 30, 2009 with the nine months ended September 30, 2008:

| | Nine Months Ended | |
|---|---|---|
| | September 30, 2009 | September 30, 2008 |
| Net Cash Provided (Used) By | | |
| Operating Activities | $ (565,273) | $ (325,925) |
| Investing Activities | - | (7,082) |
| Financing Activities | 490,172 | 651,885 |
| Net Increase (Decrease) in Cash | $ (75,101) | $ 318,878 |

*Operating Activities*

During the nine months ended September 30, 2009, our net loss was $1,913,009. This included non-cash items of depreciation in the amount of $11,466 and an impairment of assets in the amount of $700,909. Cash was provided from operations by the decrease of prepaid expenses of $15,108, the increase of accounts payable of $378,052, lease settlement payable of $225,000, and accrued liabilities of $17,201.

During the nine months ended September 30, 2008, our net loss was $94,941. This included non-cash items of depreciation in the amount of $11,199, the issuance of common stock for a legal settlement of $30,925, and the cancellation of debt of $71,813. Cash was used from operations due to the decrease in accounts receivable of $100,000, other receivables to a related party of $24,687, prepaid expenses of $10,941 and security deposits of $995, and a decrease in accounts payable of $61,927 and accrued liabilities of $2,745.

*Investing Activities*

There were no acquisitions of property and equipment for the nine months ended September 30, 2009. The company purchased property and equipment in the amount of $7,082 during the nine months ended September 30, 2008.

*Financing Activities*

Financing activities for the nine months ended September 30, 2009 provided net cash of $490,172. We had the sale of Preferred Stock, Series B in the amount of $90,000, and proceeds from a loan payable in the amount of $400,172.

Financing activities for the nine months ended September 30, 2008 provided net cash of $651,885. We had cash provided due to the sale of common stock for cash in the amount of $988,061. We repaid notes payable, other and notes payable to related parties in the amounts of $208,370 and $127,806, respectively.

*Commitments For Capital Expenditures*

At September 30, 2009, we had no commitments for capital expenditures.

*Going Concern*

The financial statements included in this report are presented on the basis that the Company is a “going concern.” Going concern contemplates the realization of assets and the satisfaction of liabilities in the normal course of business over a reasonable length of time. Our auditors have indicated that the following factors raise substantial doubt as to our ability to continue as a going concern:

- we have an accumulated a deficit of $10,802,782 since inception;
- we have a working capital deficit of $2,669,567;
- we continue to incur operating losses; and
- we are delinquent in our payments on the SBA Comerica loan.

We believe that the following will help to eliminate this qualification:

- Develop our newly licensed products and technology;
- Obtain investors to fund the working capital needs of the company;
- Reduce operating expenses; and
- We are negotiating the payment of old outstanding payables.

*Past Due Accounts Payable*

Approximately $889,000 of accounts payable are over 90 days old and could hamper our acquisition of inventory in future periods.

*Off-Balance Sheet Arrangements*

There are no guarantees, commitments, lease and debt agreements or other agreements that could trigger an adverse change in our credit rating, earnings, cash flows or stock price, including requirements to perform under standby agreements.

*Capital Requirements And Available Capital Resources*

Our capital requirements will continue to be significant. However, since we have ceased focusing our business on the production of popular music concerts, the Company’s need for cash for that purpose has ended. Our current business focus is on the manufacturing, marketing and sales of our equipment and telecommunications services. Our future cash requirements and the adequacy of available funds will depend on many factors, including the pace at which we expand our manufacturing and sales, our ability to negotiate favorable manufacturing agreements, and whether our sales keep pace with our manufacture of product and network expansion, and the general state of the economy, which impacts the amount of money that may be spent for telecommunications and entertainment.

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

Interlink-US-Network, Ltd. is a smaller reporting company as defined by Rule 12b-2 of the Securities Exchange Act of 1934 and is not required to provide the information under this Item.

**ITEM 4T. CONTROLS AND PROCEDURES**

(a) *Evaluation of disclosure controls and procedures*. Interlink-US-Network, Ltd. is a smaller reporting company as defined by Rule 12b-2 of the Securities Exchange Act of 1934 and is not required to provide the information under this item. However, the Company's Chief Executive Officer and Chief Financial Officer, after evaluating the effectiveness of the Company's "disclosure controls and procedures" (as defined in the Securities Exchange Act of1934 Rules 13a-15(e) and 15d-15(e)) as of end of the period covered by this Report on Form 10-Q (the "Evaluation Date"), has concluded that as of the Evaluation Date, the Company's disclosure controls and procedures were effective to provide reasonable assurance that information the Company is required to disclose in reports filed or submitted under the Exchange Act is recorded, processed, summarized and reported within the time periods specified in the Securities and Exchange Commission rules and forms, and that such information is accumulated and communicated to the Company’s management, including the Chief Executive Officer and Chief Financial Officer, as appropriate, to allow timely decisions regarding required disclosure.

(b) *Changes in internal control over financial reporting*. There were no changes in the Company’s internal control over financial reporting during the Company’s most recent fiscal quarter that materially affected, or were reasonably likely to materially affect, the Company’s internal control over financial reporting.

## PART II - OTHER INFORMATION

### ITEM 1. LEGAL PROCEEDINGS

Occasionally the Company is named as a party in claims and legal proceedings arising out of the normal course of the Company's business. These claims and legal proceedings may relate to contractual rights and obligations, employment matters, or to other matters relating to the Company's business and operations.

In February of 2008, Mr. Lee Kasper, a former officer and Director, filed suit against the Company, directors of the Company, and Jump Communications. Management feels that the suit is unwarranted and plans to defend itself to the fullest extent. No adjustments have been made to the financial statements at September 30, 2009 for this contingency.

In March of 2008, Sony ATV filed suit against the Company, its former President and Director Lee Kasper and unrelated third parties claiming copyright violations in connection with the Company's karaoke business, which was discontinued during the previous years. On August 17, 2009, there was a settlement agreement reached in the amount of $225,000. The Company is to pay $3,125 per month beginning October 1, 2009 through September 1, 2015. If the Company defaults on any payment, an amount of $500,000, less payments made on the settlement, becomes due on demand of Sony ATV.

### ITEM 1A. RISK FACTORS

Interlink-US-Network, Ltd. is a smaller reporting company as defined by Rule 12b-2 of the Securities Exchange Act of 1934 and is not required to provide the information under this Item.

### ITEM 2. UNREGISTERED SALES OF EQUITY SECURITIES AND THE COMPANY USE OF PROCEEDS

During the nine months ended September 30, 2009, the Company issued the following shares of common stock:

On June 11, 2009, the Company created a new class of Preferred Stock consisting of 500,000 shares designated Series B Convertible Preferred Stock, with no par value. Each share of Series B Preferred is convertible into shares of Common Stock at a rate per share equal to the greater of $6.50 per share of Series B Preferred at the time of conversion, or the actual price per share of Common Stock based on the average trading price of the Common Stock for the ten days preceding the date of the conversion, with a minimum conversion of two shares of Common Stock on the basis of $5.00 per share of Series B Preferred.

During the nine months ended September 30, 2009, the Company sold 10,000 shares of Series B Convertible Preferred Stock.

On September 21, 2009, Jump, exercised its rights to convert 436 shares of Series A Convertible Preferred Stock into 363,332 shares of Common Stock.

On October 27, 2009, Jump Communications, Inc., a Nevada corporation and an affiliate of the Company ("Jump"), exercised its rights to convert 82 shares of Series A Convertible Preferred Stock into 68,306 shares of Common Stock.

On November 3, 2009, Jump exercised its rights to convert 106 shares of Series A Convertible Preferred Stock into 88,298 shares of Common Stock.

On November 5, 2009, Jump exercised its rights to convert 94 shares of Series A Convertible Preferred Stock into 78,302 shares of Common Stock.

### 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

| Exhibit No. | Description of Exhibit |
|---|---|
| 31.1* | Certificate of the Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002* |
| 31.2* | Certificate of the Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002* |
| 32.1* | Certificate of the Chief Executive Officer and Chief Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002* |

* Filed herein

## SIGNATURES

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

November 23, 2009

**INTERLINK-US-NETWORK, LTD.**

*By: /s/ Richard M. Greenberg*
President, Chief Financial
Officer and Duly Authorized
Officer (Principal accounting
and financial officer)

EXHIBIT 31.1

CERTIFICATION OF
PRINCIPAL EXECUTIVE OFFICER
PURSUANT TO SECTION 302(a) OF THE SARBANES-OXLEY ACT OF 2002

I, A. Frederick Greenberg, Chief Executive Officer of Interlink-US-Network, Ltd. (the "Company"), certify that:

1. I have reviewed this Quarterly Report on Form 10-Q of the Company.

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report.

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the Company as of, and for, the periods presented in this report.

4. The Company's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the Company and have:

a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under the Company's supervision, to ensure that material information relating to the Company, including its consolidated subsidiaries, is made known to the Company by others within those entities, particularly during the period in which this report is being prepared;

b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under the Company's supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

c. Evaluated the effectiveness of the Company's disclosure controls and procedures and presented in this report the Company's conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

d. Disclosed in this report any change in the Company's internal control over financial reporting that occurred during the Company's most recent fiscal quarter (the Company's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the Company's internal control over financial reporting.

5. The Company's other certifying officer and I have disclosed, based on the Company's most recent evaluation of internal control over financial reporting, to the Company's auditors and the audit committee of the Company's board of directors (or persons performing the equivalent functions):

a. All significant deficiencies and material the weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the Company's ability to record, process, summarize and report financial information; and

b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal control over financial reporting.

Date: November 23, 2009

By: /s/ A. Frederick Greenberg
A. Frederick Greenberg
Chief Executive Officer (Principal Executive Officer)

EXHIBIT 31.2

CERTIFICATION OF
PRINCIPAL FINANCIAL AND ACCOUNTING OFFICER
PURSUANT TO SECTION 302(a) OF THE SARBANES-OXLEY ACT OF 2002

I, Richard M. Greenberg, President, Secretary and Treasurer of Interlink-US-Network, Ltd. (the “Company”), certify that:

1. I have reviewed this Quarterly Report on Form 10-Q of the Company.

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report.

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the Company as of, and for, the periods presented in this report.

4. The Company's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the Company and have:

a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under the Company’s supervision, to ensure that material information relating to the Company, including its consolidated subsidiaries, is made known to the Company by others within those entities, particularly during the period in which this report is being prepared;

b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under the Company’s supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

c. Evaluated the effectiveness of the Company's disclosure controls and procedures and presented in this report the Company’s conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

d. Disclosed in this report any change in the Company's internal control over financial reporting that occurred during the Company's most recent fiscal quarter (the Company's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the Company's internal control over financial reporting.

5. The Company's other certifying officer and I have disclosed, based on the Company’s most recent evaluation of internal control over financial reporting, to the Company's auditors and the audit committee of the Company's board of directors (or persons performing the equivalent functions):

a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the Company's ability to record, process, summarize and report financial information; and

b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal control over financial reporting.

Date: November 23, 2009

By: /s/ Richard M. Greenberg
Richard M. Greenberg
President, Secretary and Treasurer (Principal Financial and Accounting Officer)

EXHIBIT 32.1

CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

Each of the undersigned officers of Interlink-US-Network, Ltd. (the "Company") certifies, under the standards set forth and solely for the purposes of 18 U.S.C. 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to his knowledge, the Quarterly Report on Form 10-Q of the Company for the nine months ended September 30, 2009 fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934 and information contained in that form 10-Q fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated: November 23, 2009

/s/ A. Frederick Greenberg
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A. Frederick Greenberg
Chief Executive Officer
(Principal executive officer)

Dated: November 23, 2009

/s/ Richard M. Greenberg
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Richard M. Greenberg
President, Secretary and Treasurer
(Principal financial and accounting officer)

A signed original of this written statement required by Section 906 has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request.