

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

FORM 10-QSB/A

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

For the quarterly period ended April 30, 2006

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

For the transition period from _____ to _____

Fresh Harvest Products, Inc.

(Name of small business issuer in its charter)

New Jersey

(State or other jurisdiction of incorporation or
organization)

000-51390

(Commission File
Number)

33-1130446

(I.R.S. Employer Identification Number)

280 Madison Avenue, Suite 1005, New York, NY

(Address of principal executive offices)

10016

(Zip Code)

Issuer's telephone number: **(212) 889-5904**

Check whether the issuer (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 shell company (as defined by Rule 12b-2 of the Exchange Act.) ☐ Yes ☒ **No**

APPLICABLE ONLY TO CORPORATE ISSUERS:

State the number of shares outstanding of each of the issuer's classes of common equity, as of the latest practicable date: **June 19, 2006 - 16,166,840**

Transitional Small Business Disclosure Format (Check one): Yes ☐ No ☒

SEC 2334 (9-05)

Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

EXPLANATORY NOTE

As indicated in the Registrant's Current Report on Form 8-K/A filed with the Securities and Exchange Commission on December 1, 2006, this amendment is being filed to correct errors to the financial statements contained in the Registrant's Form 10-QSB for the period ending April 30, 2006 primarily relating to accounting for the Registrant's reverse merger that occurred on December 16, 2005, and related recapitalization and valuation of shares issued during the aforementioned period. Specifically, the restated financial statements herein:

1) Correct accounting for its reverse merger and related recapitalization to properly reflect the number of shares of common stock received in the exchange, including the addition of footnote disclosure explaining the significant terms of the transaction.

2) Contain disclosure of significant terms of convertible notes.

3) Reclassify interest income to general and administrative expenses.

4) Correct the weighted average of shares outstanding used in earnings per share computations.

5) Correct the valuation of shares issued during the period.

6) Correct the Statements of Cash Flows related to the above items.

In addition, this amendment is also being filed to correct Part I, Item 3 – "Controls and Procedures" so that this section is in exact compliance with the requirements of the Exchange Act of 1934, as amended, and to correct errors in Exhibit 31.1 – "Certification" of the Chief Executive Officer/Chief Financial Officer, Michael Jordan Friedman.

FRESH HARVEST PRODUCTS, INC.
FORM 10-QSB

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PART I

Item 1. FINANCIAL INFORMATION - FINANCIAL STATEMENTS AS OF 4/30/2006 FRESH HARVEST PRODUCTS, INC.

Balance Sheet
(a development stage company)
April 30, 2006

	April 30, 2006	October 31, 2005
ASSETS		
Current Assets		
Cash in Bank	\$ 555	\$ 30,235
Other Assets		
Deposits	-	2,675
Total Other Assets	-	2,675
TOTAL ASSETS	\$ 555	\$ 32,910
LIABILITIES & STOCKHOLDERS' EQUITY		
Current Liabilities		
Accrued Expenses Payable	\$ 49,850	\$ 1,200
Payroll Payable	13,500	-
Payroll Taxes Payable	34,886	2,755
Loans Payable – Current Portion	108,700	3,700
Total Current Liabilities	206,936	7,655
Long-Term Liabilities		
Loans Payable	425,000	10,000
Total Liabilities	631,936	107,655
Stockholders' Equity		
Common Stock, Authorized 200,000,000 Shares, Issued and Outstanding: 15,166,840 and 363,052 shares, respectively		
Par Value \$0.0001	1,517	36
Paid in Capital	455,694	170,292
Accumulated Deficit, April 30, 2006	(1,088,592)	(245,073)
Total Stockholders' Equity	(631,381)	(74,745)
TOTAL LIABILITIES & STOCKHOLDERS' EQUITY	\$ 555	\$ 32,910

The accompanying notes are an integral part of these statements

FRESH HARVEST PRODUCTS, INC.Statement of Operations
(a development stage company)

	Three Months Ended April 30, 2006	Three Months Ended April 30, 2005	Since Inception [Nov 26, 2003] Through April 30, 2006
Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenses			
Amortization	-		250
Merger Costs	-	-	400,000
General & Administrative	<u>328,883</u>	<u>18,821</u>	<u>688,342</u>
Total Expenses	<u>328,883</u>	<u>18,821</u>	<u>1,088,592</u>
Income (Loss) before Taxes	(328,883)	(18,821)	(1,088,592)
Provision for Income Taxes	<u>-</u>	<u>-</u>	<u>-</u>
Net Income (Loss)	<u>\$ (328,883)</u>	<u>\$ (18,821)</u>	<u>\$ (1,088,592)</u>
Basic and Diluted Earnings (Loss) per Share	(\$0.02)	a	(\$0.07)
Weighted Average Number of Shares	15,166,840	15,159,673	15,161,207

a = Less than \$0.01

The accompanying notes are an integral part of these statements

FRESH HARVEST PRODUCTS, INC.
Statement of Stockholders' Equity
(a development stage company)
For the period from November 26, 2003 (inception) to April 30, 2006

	Common Shares	Stock Amount	Paid in Capital	Accumulated Deficit	Total
Shares Issued at Inception, November 26, 2003	313,000	31	\$ 35,379		\$ 35,410
Capital contribution at Inception, November 26, 2003			25,956		25,956
Shares Issued, February 2004	3,333	-	1,000		1,000
Net Income (Loss), Inception to October 31, 2004			-	\$ (61,366)	(61,366)
Share Issued, November 2004	2,000	-	600		600
Shares Issued, January 2005	1,667	-	500		500
Shares Issued, April 2005	6,667	1	1,999		2,000
Shares Issued, May 2005	16,667	2	3,513		3,515
Capital Contribution, May 2005	-	-	7,000		7,000
Shares Issued, June 2005	133	-	400		400
Shares Issued, July 2005	8,833	1	26,499		26,500
Capital Contribution, July 2005			35,847		35,847
Shares Issued August 2005	833	-	2,500		2,500
Shares Issued September 2005	4,167	-	12,500		12,500
Shares Issued October 2005	5,752	1	17,255		17,256
Adjustment – Paid in Capital			(656)		(656)
Net Income (Loss) October 31, 2005				(183,707)	(183,707)
Balance at October 31, 2005	363,052	36	170,292	(245,073)	(74,745)
Shares Issued November 2005	20,844	2	28,798		28,800
Shares Issued December 2005	195,505	20	61,480		61,500
Shares Issued January 2006	344	-	15,000		15,000
Net Income (Loss), November 1, 2005 to January 31, 2006				(514,636)	(514,636)
Shares Issued February 2006	14,046,109	1,405	139,056		140,461
Shares Issued March 2006	11,875	1	14,999		15,000
Shares Issued April 2006	796,543	80	28,698		28,778
Shares Decreased (April 1, 2006)	(266,273)	(27)	(2,629)		(2,656)
Adjustment	(1,159)				
Net Income (Loss), February 1, 2006 to April 30, 2006				(328,883)	(328,883)
Balance, April 30, 2006	15,166,840	\$ 1,517	\$ 455,694	\$(1,088,592)	\$(631,381)

The accompanying notes are an integral part of these statements

FRESH HARVEST PRODUCTS, INC.
Statement of Cash Flows
(a development stage company)

	Three Month Ended April 30, 2006	Three Months Ended April 30, 2005	Since Inception [Nov 26, 2003] Through April 30, 2006
Cash flows provided by (used for) operating activities:			
Net loss	\$ (328,883)	\$ (18,821)	\$ (1,088,592)
Adjustments to reconcile net loss to net cash provided by (used for) operating activities:			
Stock issued for services	148,239	2,000	264,439
Amortization	-	25	250
Changes in assets and liabilities:			
Increase in accrued expenses	49,850	-	49,850
Increase in deposits	2,675	-	-
Increase in payroll payable	13,500	-	13,500
Increase in payroll taxes payable	16,153	-	34,886
Net cash provided by (used for) operating activities	<u>(98,466)</u>	<u>(16,796)</u>	<u>(725,667)</u>
Cash flows provided by (used for) investing activities:			
Organization Costs	<u>-</u>	<u>-</u>	<u>(250)</u>
Cash flows provided by (used for) financing activities:			
Proceeds from issuance of loans payable	30,000	16,796	533,700
Sale of common stock	33,344	-	123,969
Capital contributions	<u>-</u>	<u>-</u>	<u>68,803</u>
Cash provided by (used for) financing activities	<u>63,344</u>	<u>16,796</u>	<u>726,472</u>
Net Change in Cash	(35,122)	-	555
Beginning Cash	35,677	-	-
Ending Cash	<u>\$ 555</u>	<u>\$ -</u>	<u>\$ 555</u>

The accompanying notes are an integral part of these statements

FRESH HARVEST PRODUCTS, INC.
(a development stage company)
NOTES TO FINANCIAL STATEMENTS
April 30, 2006

NOTE 1. GENERAL ORGANIZATION AND BUSINESS

Serino 1, Corp., (the "Company" or "Serino"), a non-operating public company, was incorporated on April 21, 2005 in the State of New Jersey.

On December 16, 2005, Serino entered into an agreement and plan of merger (the "Agreement") with Fresh Harvest Products, Inc. ("FHP"), which was incorporated on November 26, 2003 in the State of New York, and Certain Shareholders of FHP. FHP is a development stage company organized to market and distribute a line of organic food products. Pursuant to the Agreement, Serino acquired 100% of the outstanding capital stock of FHP. In connection with the merger, Serino changed its name to Fresh Harvest Products, Inc. Under the terms of the Agreement, the stockholders of FHP exchanged all of their issued and outstanding shares of common stock for 383,628 shares of Serino common stock (the "Exchange"). Concurrent with the Exchange the principal and founding shareholder of Serino retired all of its founding shares in exchange for 165,532 new shares of FHP. The 383,628 shares of common stock issued to the FHP stockholders represents approximately 70.00% of the ownership interests in Serino. FHP had no outstanding options or warrants immediately prior to the merger. The Exchange, which resulted in the stockholders of FHP having control of Serino, represents a recapitalization of Serino, or a "reverse merger" rather than a business combination. In connection therewith, Serino's historic capital accounts were retroactively adjusted to reflect the equivalent number of shares issued by Serino in the Exchange while FHP's historical accumulated deficit was carried forward and the statement of operations reflects the activities of FHP from the commencement of its operations on November 26, 2003.

In connection with the Agreement, FHP executed a note payable over a two (2) year period in the amount of \$400,000 for the acquisition of Serino to certain stockholders. The note bears interest at 3%, accrued quarterly, and provides for standard anti-dilution provisions. The agreement also provides for the reduction of this shareholders interest from 30% to 20% upon repayment of the note, as well as an increase in ownership to majority control if it is not repaid within two (2) years.

As a development stage company, FHP's primary efforts have been devoted to developing its line of organic food products and raising capital. The Company has limited capital resources and has experienced net losses and negative cash flows from operations since inception and expects these conditions to continue for the foreseeable future. As of April 30, 2006, the Company had approximately \$555 in cash, cash equivalents and investments. Management believes that cash, cash equivalents and investments on hand as of April 30, 2006 are not sufficient to fund operations through April 30, 2007. The Company will be required to raise additional funds to meet its short and long-term planned goals. There can be no assurance that such funds, if available at all, can be obtained on terms reasonable to the Company.

FRESH HARVEST PRODUCTS, INC.
(a development stage company)
NOTES TO FINANCIAL STATEMENTS
April 30, 2006

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING PRACTICES

The relevant accounting are listed below.

Accounting Basis

The basis is presented in accordance with generally accepted accounting principles for interim financial information and the instructions to Form 10-QSB and Item 310 under subpart A of Regulation S-B. Accordingly, they do not include all of the information and footnotes required by generally accepted accounting principles for complete financial statements. In the opinion of management, all adjustments (consisting only of normal occurring accruals) considered necessary in order to make the financial statements not misleading, have been included. Operating results for the three months ended April 30, 2006 are not necessarily indicative of results that may be expected for the year ending October 31, 2006. The financial statements are presented on the accrual basis.

Effective December 16, 2005, the Company declared a 1 for 30 reverse split of its common shares. Such split has been retroactively affected in all periods presented.

Earnings per Share

The basic earnings (loss) per share is calculated by dividing the Company's net income(loss) available to common shareholders by the weighted average number of common shares during the year. The diluted earnings (loss) per share is calculated by dividing the Company's net income (loss) available to common shareholders by the diluted weighted average number of shares outstanding during the year. The diluted weighted average number of shares outstanding is the basic weighted number of shares adjusted during the period for any potentially dilutive debt or equity.

The Company has not issued any options or warrants or similar securities since inception. Potentially dilutive common shares of 225,000 related to convertible loans were not included in the calculation for any periods presented as they are anti-dilutive.

Common shares and common share equivalents of 14,840,173 issued by the Company at prices below the offering price during the twelve-month period prior to the proposed offering date have been included in the calculation of common share and common share equivalents as if they were outstanding for all periods presented

FRESH HARVEST PRODUCTS, INC.
(a development stage company)
NOTES TO FINANCIAL STATEMENTS-CONTINUED
April 30, 2006

Dividends

The Company has not yet adopted any policy regarding payment of dividends. No dividends have been paid during the period shown.

Income Taxes

The provision for income taxes is the total of the current taxes payable and the net of the change in the deferred income taxes. Provision is made for the deferred income taxes where differences exist between the period in which transactions affect current taxable income and the period in which they enter into the determination of net income in the financial statements.

Advertising

Advertising is expensed when incurred. There has been no advertising during the period.

General and Administrative Expenses

General and administrative expenses include costs associated with developing the Company's line of products, such as designs, packaging and selling, as well as other administrative expenses such as telephone, legal fees, travel and the like.

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 revenue and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 3. LOANS PAYABLE

Loans payable consist of the following:

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FRESH HARVEST PRODUCTS, INC.
(a development stage company)
NOTES TO FINANCIAL STATEMENTS-CONTINUED
April 30, 2006

	April 30, 2006 Unaudited	October 31, 2005
Convertible loans bearing interest at a rate of 10% and due at various dates between November 2006 and April 2007. The notes are convertible into common shares at any time between the date of issue of the notes and their due dates at a conversion rate of \$0.50 per share for a total of 200000 shares.	\$100,000	\$100,000
Note payable incurred in connection with reverse merger – see Note 1	\$400,000	\$ 0
Convertible note bearing interest at a rate of 4% and due September 2007. The note is convertible into common shares at any time at the option of the lender or the Company at 35% discount of the market price of the Company's common shares.	\$25,000	\$ 0
Total	\$525,000	\$100,000
Less: Current Portion	(100,000)	-
Total	\$425,000	\$100,000

NOTE 4. STOCKHOLDERS' EQUITY

Common Stock –all Common Stock has a par value of \$0.0001.

In April 2006 the Company issued 796,543 shares of its par value common stock for investors in the Company. These shares were issued under Section 4(2) of the Securities Act of 1933. These shares were valued by the Company at \$28,778.

In April 2006 the Company retired 266,273 shares from A. William Bodine, the previous Chief Financial Officer, who resigned in April 2006.

In March 2006 the Company issued 11,875 shares of its par value common stock for investors in the Company. These shares were issued under Section 4(2) of the Securities Act of 1933. These shares were valued by the Company at \$15,000.

In February 2006 the Company issued 14,046,109 shares of its par value common stock for investors in the Company. These shares were issued under Section 4(2) of the Securities Act of 1933. These shares were valued by the Company at \$140,461.

FRESH HARVEST PRODUCTS, INC.
(a development stage company)
NOTES TO FINANCIAL STATEMENTS-CONTINUED
April 30, 2006

In January 2006 the Company issued 344 shares of its par value common stock for investors in the Company. These shares were issued under Section 4(2) of the Securities Act of 1933. These shares were valued by the Company at \$15,000.

In December 2005 the Company issued 195,505 shares of its par value common stock as part of the merger with Serino 1, Corp., sales to investors and other services. These shares were issued under Section 4(2) of the Securities Act of 1933. These shares were valued by the Company at \$61,500.

In November 2005 the Company issued 20,844 shares of its par value common stock for investors in the Company. These shares were issued under Section 4(2) of the Securities Act of 1933. These shares were valued by the Company at \$28,800.

In October 2005 the Company issued 5,752 shares of its par value common stock as signing bonuses to new managerial employees. These shares were issued under Section 4(2) of the Securities Act of 1933. These shares were valued by the Company at \$17,256.

In September 2005 the Company issued 4,167 shares of its par value common stock for Board of Advisors Members. These shares were issued under Section 4(2) of the Securities Act of 1933. These shares were valued by the Company at \$12,500.

In August 2005 the Company issued 833 shares of its par value common stock for marketing and consulting services. These shares were issued under Section 4(2) of the Securities Act of 1933. These shares were valued by the Company at \$2,500.

In July 2005 the Company issued 8,833 shares of its par value common stock for managerial, Board of Advisor Members web design, art work design and creation and financial services. These shares were issued under Section 4(2) of the Securities Act of 1933. These shares were valued by the Company at \$26,500.

In June 2005 the Company issued 133 shares of its par value common stock for marketing and consulting services. These shares were issued under Section 4(2) of the Securities Act of 1933. These shares were valued by the Company at \$400.

In May 2005 the Company issued 16,667 shares of its par value common stock for managerial and financial services and Contributed Capital. These shares were issued under Section 4(2) of the Securities Act of 1933. These shares were valued by the Company at \$3,515.

In April 2005 the Company issued 6,667 shares of its par value common stock for managerial services. These shares were issued under Section 4(2) of the Securities Act of 1933. These shares were valued by the Company at \$2,000.

FRESH HARVEST PRODUCTS, INC.
(a development stage company)
NOTES TO FINANCIAL STATEMENTS-CONTINUED
April 30, 2006

In January 2005 the Company issued 1,667 shares of its par value common stock for managerial services. These shares were issued under Section 4(2) of the Securities Act of 1933. These shares were valued by the Company at \$500.

In November 2004 the Company issued 2,000 shares of its par value common stock for graphic and marketing services. These shares were issued under Section 4(2) of the Securities Act of 1933. These shares were valued by the Company at \$600.

In February 2004 the Company issued 3,333 shares of its par value common stock for Board of Advisor Member and other services. These shares were issued under Section 4(2) of the Securities Act of 1933. These shares were valued by the Company at \$1,000.

In November 2003 the Company issued 313,000 shares of its par value common stock for founders, investors and related services. These shares were issued under Section 4(2) of the Securities Act of 1933. These shares were valued by the Company at \$35,410.

During the month of July 2005, the Company received from its Chairman of the Board of Directors \$35,847 in the form of Contributed Capital.

During the month of May 2005, the Company received from its Chairman of the Board of Directors \$7,000 in the form of Contributed Capital.

On November 26, 2003 (inception), the Company received from its sole officer and Director, \$25,956 in the form of Contributed Capital.

NOTE 5. RELATED PARTY TRANSACTIONS

The Chief Executive Officer of the Company may be involved in other business activities. This person may face a conflict in selecting between the Company and their other business interests. The Company has not formulated a policy for the resolution of such conflicts.

NOTE 6. PROVISION FOR INCOME TAXES

The Company provides for income taxes under Statement of Financial Accounting Standards NO. 109, Accounting for Income Taxes. SFAS No. 109 requires the use of an asset and liability approach in accounting for income taxes. Deferred tax assets and liabilities are recorded based on the differences between the financial statement and tax bases of assets and liabilities and the tax rates in effect when these differences are expected to reverse.

FRESH HARVEST PRODUCTS, INC.
(a development stage company)
NOTES TO FINANCIAL STATEMENTS-CONTINUED
April 30, 2006

SFAS No. 109 requires the reduction of deferred tax assets by a valuation allowance if, based on the weight of available evidence, it is more likely than not that some or all of the deferred tax assets will not be realized. All of the expenditures thus far have been to organize the Company and will not be expensed for tax purposes until the Company has operations.

As of April 30, 2006 deferred income taxes have been recorded due to the Company having no history of profitable operations. Significant components of the Company's net deferred income taxes are as follows:

Net operating loss carry forwards	\$454,000
Less: Valuation allowance	<u>(454,000)</u>
Net deferred income tax asset	<u>\$ 0</u>

During the six months ended April 30, 2006 the valuation allowance increased by \$356,000.

NOTE 7. REVENUE AND EXPENSES

The Company currently has no operations and no revenue.

NOTE 8. OPERATING LEASES AND OTHER COMMITMENTS:

The Company also has no lease obligations.

NOTE 9. THE EFFECT OF RECENTLY ISSUED ACCOUNTING STANDARDS

Below is a listing of the most recent accounting standards and their effect on the Company.

SFAS 148 *Accounting for Stock-Based Compensation-Transition and Disclosure*

Amends FASB 123 to provide alternative methods of transition for an entity that voluntarily changes to the fair value based method of accounting for stock-based employee compensation.

SFAS 149 *Amendment of Statement 133 on Derivative Instruments and Hedging Activities*

This Statement amends and clarifies financial accounting and reporting for derivative instruments, including certain derivative instruments embedded in other contracts (collectively referred to as derivatives) and for hedging activities under FASB Statement NO. 133, Accounting for Derivative Instruments and Hedging Activities.

FRESH HARVEST PRODUCTS, INC.
(a development stage company)
NOTES TO FINANCIAL STATEMENTS-CONTINUED
April 30, 2006

SFAS 150 *Financial Instruments with Characteristics of both Liabilities and Equity*

This Statement requires that such instruments be classified as liabilities in the balance sheet. *SFAS 150* is effective for financial instruments entered into or modified after May 31, 2003.

Interpretation No. 46 (FIN 46)

Effective January 31, 2003, The Financial Accounting Standards Board requires certain variable interest entities to be consolidated by the primary beneficiary of the entity if the equity investors in the entity do not have the characteristics of a continuing financial interest or do not have sufficient equity at risk for the entity to finance its activities without additional subordinated financial support from other parties. The Company has not invested in any such entities, and does not expect to do so in the foreseeable future.

The adoption of these new Statements is not expected to have a material effect on the Company's financial position, results or operations, or cash flows.

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

General

Fresh Harvest Products, Inc. (the Company) was incorporated under the laws of the state of New York on November 26, 2003. The Company was organized to market and distribute (both domestic and imported) a line of organic food products.

The Company has been in the development stage since inception and has no operations to date. The Company has merged with Serino 1, Corp., a public reporting New Jersey corporation. The Company has since become a New Jersey corporation.

Plan of Operation

The Company intends to continue the development and expansion of its line of organic, natural and kosher food products. It is working towards the development and finalization of distribution agreements to ensure placement of its products in retail supermarkets and other food outlets. We are actively seeking to raise capital to finance our business plan and to begin the production of our first run of retail packaged food bars. We have not, as of this date succeeded in attracting suitable investment to do so.

Results of Operation

For the six months ended April 30, 2006 we had \$6 in revenues compared to zero revenue for the same period ended April 30, 2005. We experienced a net loss of \$186,190 which was an increase of \$167,369 from the same period ended April 30, 2005. This increase was in General and Administrative expenses which included legal, accounting, consulting and payroll expenses and a one time expense associated with the merger with Serino 1, Corp.

Liquidity and Capital Resources

The balance of our Cash and equivalents decreased by \$29,680 during the six month period ended April 30, 2006. Liabilities increased by \$100,481 due to administrative and payroll expenses. Long term loans payable increased by \$425,000 as a result of the Note Agreement we entered into in favor of Illuminate Corp. as a part of the merger with Serino 1, Corp.

Off Balance Sheet Arrangements

The Company has no off-balance sheet arrangements as defined in Item 303(c) of the SEC's Regulation S-B.

Item 3. Controls and Procedures

Disclosure Controls

As of the end of the period covered by this report, we carried out an evaluation, under the supervision and with the participation of our management, including the chief executive officer and chief financial officer (who is the same person), of the effectiveness of our disclosure controls and procedures as defined in Exchange Act Rule 13a-15(e). In designing and evaluating the disclosure controls and procedures, management recognized that any controls and procedures, no matter how well designed and operated, can provide only reasonable assurance of achieving the desired control objectives, and management is required to apply its judgment in evaluating the cost-benefit relationship of possible controls and procedures.

Based on that evaluation, our chief executive officer/chief financial officer concluded that our disclosure controls and procedures were effective as of the end of the year to provide reasonable assurance that information we are required to disclose in reports that we file or submit under the Securities Exchange Act of 1934, as amended, is accurately recorded, processed, summarized and reported within the time periods specified in Securities and Exchange Commission rules and forms, and that such information is accumulated and communicated to our management, including our chief executive officer/chief financial officer, as appropriate, to allow timely decisions regarding required disclosure.

Internal Controls

In connection with the effectiveness of our Registration Statement on Form 10-SB, we first became subject to the reporting obligations of Section 13 of the Exchange Act in July 2005, and we became an active company (changing our status as a “blank check” company) in December 2005. Accordingly, we have only recently adopted and implemented various measures in order to improve control processes and corporate governance. As a non-reporting company, we were not required to adopt the types of internal control procedures that a reporting, active public company must adopt and maintain. Accordingly, we have recently taken steps to enhance existing policies, or implement new ones, so as to have an effective system of internal controls over financial reporting. These measures, which either have materially affected, or are reasonably likely to materially affect, our internal controls over financial reporting, include the development of policies and procedures and the educating of employees on existing policies and procedures in an effort to continuously improve our overall control environment. Except for the improvements described above, there have been no other changes in the internal control over financial reporting during the quarter covered by this report that have materially affected, or are reasonably likely to materially affect, internal controls over financial reporting.

We do not expect that disclosure controls or internal controls over financial reporting will prevent all errors or all instances of fraud. A control system, no matter how well designed and operated, can provide only reasonable, not absolute, assurance that the control system’s objectives will be met. 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 its 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. Controls can also be circumvented by the individual acts of some persons, by collusion of two or more people, or by management override of the controls. The design of any system of controls is based in part upon certain assumptions about the likelihood of future events, and any design may not succeed in achieving its stated goals under all potential future conditions. Over time, controls may become inadequate because of changes in conditions or deterioration in the degree of compliance with policies or procedures. Because of the inherent limitation of a cost-effective control system, misstatements due to error or fraud may occur and not be detected.

PART II - OTHER INFORMATION

Item 1. Legal Proceedings.

The Company is currently not a party to any pending legal proceedings and no such action by or to the best of its knowledge, against the Company has been threatened.

Item 2. Changes in Securities.

In April 2006 the Company issued 400,000 shares of its par value common stock for investors in the Company. These shares were issued under Section 4(2) of the Securities Act of 1933. These shares were valued by the Company at \$4,000.

In April 2006 the Company retired 266,585 shares from A. William Bodine, the previous Chief Financial Officer, who resigned in April 2006.

In March 2006 the Company issued 10,313 shares of its par value common stock for investors in the Company. These shares were issued under Section 4(2) of the Securities Act of 1933. These shares were valued by the Company at \$1,031.

In February 2006 the Company issued 15,473,952 shares of its par value common stock for investors in the Company. These shares were issued under Section 4(2) of the Securities Act of 1933. These shares were valued by the Company at \$154,739.

In February 2006 the Company issued 400,000 (included in the above note) for \$10,000,000 in media credits. The Company expensed this transaction at par value. The media credits allow the Company to receive discounts on certain advertising transactions and use these credits in lieu of cash.

Item 3. Defaults Upon Senior Securities.

None

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

No matter was submitted during the quarter ending April 30, 2006 covered by this report to a vote of the Company's shareholders, through the solicitation of proxies or otherwise.

Item 5. Other Information.

None

Item 6. Exhibits.

(a) Exhibits

31.1 Certification pursuant to Section 302 of Sarbanes Oxley Act of 2002, [Friedman](#)

32.1 Certification pursuant to Section 906 of Sarbanes Oxley Act of 2002, [Friedman](#)

SIGNATURES

In accordance with Section 12 of the Securities Exchange Act of 1934, the registrant caused this amendment to registration statement to be signed on its behalf by the undersigned, thereunto duly authorized.

Fresh Harvest Products, Inc.
(Registrant)

/s/ Michael Jordan Friedman

Michael Jordan Friedman, Chief Executive Officer
and Chief Financial Officer

Date: January 31, 2007 as of June 19, 2006

Exhibit 31.1 - Certification

I, Michael Jordan Friedman, certify that:

- (1) I have reviewed this Quarterly Report on Form 10-QSB of Fresh Harvest Products, Inc. (the "Registrant");
- (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 Registrant as of, and for, the periods presented in this report;
- (4) I, as the Chief Executive Officer and the Chief Financial Officer, am 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 Registrant and have:
 - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the Registrant, including its consolidated subsidiaries, is made known to us 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 our 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 Registrant's disclosure controls and procedures and presented in this report our 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 Registrant's internal control over financial reporting that occurred during the Registrant's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the Registrant's internal control over financial reporting; and
- (5) I, as the Chief Executive Officer and the Chief Financial Officer, have disclosed, based on my most recent evaluation of internal control over financial reporting, to the Registrant's auditors and the audit committee of the Registrant'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 Registrant'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 Registrant's internal control over financial reporting.

/s/ Michael Jordan Friedman

Michael Jordan Friedman, Chief Executive Officer
and Chief Financial Officer

Date: signed on January 31, 2007, as of June 19, 2006

Exhibit 32.1

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

I, Michael Jordan Friedman, Chief Executive Officer and Chief Financial Officer of Fresh Harvest Products, Inc. (the “Company”), do hereby certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to my knowledge:

1. This Quarterly Report on Form 10-QSB of the Company for the period ended April 30, 2006 as filed with the Securities and Exchange Commission (the “report”), fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
2. The information contained in the report fairly presents, in all material respects, the financial condition and results of operations of the Company.

/s/ Michael Jordan Friedman

Michael Jordan Friedman, Chief Executive Officer
And Chief Financial Officer

Date: signed on January 31, 2007 as of June 19, 2006