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 OF 1934
For the quarterly period ended **January 31, 2011**

Or

[ ] TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the transition period from __________ to __________

Commission File Number: **000-51390**

Fresh Harvest Products, Inc.
(Exact name of registrant as specified in its charter)

New Jersey	**33-1130446**
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)
280 Madison Avenue, Suite 1005, New York, New York	**10016**
(Address of principal executive offices)	(Zip Code)

(917) 652-8030
(Registrant's telephone number, including area code)

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

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. ☒ Yes ☐ No

Indicate by check mark whether the registrant 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. See definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer ☐	Accelerated filer ☐
Non-accelerated filer ☐ (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

As of March 17, 2011, the registrant had 200,000,000 shares of common stock outstanding.

FORWARD LOOKING STATEMENTS.

Unless stated otherwise or the context otherwise requires, the words "we," "us," "our," the "Company" or "Fresh Harvest" in this Quarterly Report on Form 10-Q collectively refers to Fresh Harvest Products, Inc., a New Jersey corporation (the "Parent Company"), and its subsidiaries. The information in this Quarterly Report on Form 10-Q contains "forward-looking statements" relating to the Company, within the meaning of Section 27A of the Securities Act of 1933, as amended (the "Securities Act"), and Section 21E of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), which are subject to the "safe harbor" created by those sections. These "forward looking statements" represent the Company's current expectations or beliefs including, but not limited to, statements concerning the Company's operations, performance, financial condition and growth. For this purpose, any statements contained in this Form 10-Q that are not statements of historical fact are forward-looking statements. Without limiting the generality of the foregoing, words such as "anticipates," "believes," "estimates," "expects," "intends," "may," "plans," "projects," "will," "would" or the negative or other comparable terminology are intended to identify forward-looking statements, although not all forward-looking statements contain these identifying words. These statements by their nature involve substantial risks and uncertainties, such as the affect of general economic and business conditions, our ability to implement our business and acquisition strategy, our ability to effectively integrate our acquisitions, competition, availability of key personnel, changes in, or the failure to comply with government regulations, and other risks detailed from time-to-time in the Company's reports filed with the Securities and Exchange Commission, including in this Quarterly Report on Form 10-Q and in the Company's Annual Report on Form 10-K for the fiscal year ended October 31, 2010, certain of which are beyond the Company's control. Should one or more of these risks or uncertainties materialize or should the underlying assumptions prove incorrect, actual outcomes and results could differ materially from those indicated in the forward-looking statements.

Any forward-looking statement speaks only as of the date on which such statement is made, and the Company undertakes no obligation to update any forward-looking statement or statements to reflect events or circumstances after the date on which such statement is made or to reflect the occurrence of unanticipated events. New factors emerge from time to time and it is not possible for management to predict all of such factors, nor can it assess the impact of each such factor on the business or the extent to which any factor, or combination of factors, may cause actual results to differ materially from those contained in any forward-looking statements.

FRESH HARVEST PRODUCTS, INC.
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PART I - FINANCIAL INFORMATION

Item 1. FINANCIAL STATEMENTS

FRESH HARVEST PRODUCTS, INC. AND SUBSIDIARIES
Consolidated Balance Sheets

		January 31, 2011		October 31, 2010
		(Unaudited)		*(Audited)*
ASSETS				
Current assets				
Cash	$	4,289		16,711
Accounts receivable, net		66,186		120,758
Inventory		26,178		33,617
Total current assets		96,653		171,086
Fixed assets				
Equipment, net		8,765		10,397
Total assets	$	105,418		181,483
LIABILITIES AND DEFICIENCY IN ASSETS				
Current liabilities				
Accounts payable	$	1,673,098	$	1,504,316
Accrued expenses				
Notes payable, related parties, current		124,276		122,037
Notes payable, current		1,183,145		1,144,770
Accrued wages and related taxes payable				
Total current liabilities		2,980,519		2,771,123
Long-term liabilities				
Long-term debt, related parties, net of current portion		58,483		56,270
Long-term debt, net of current portion		131,460		131,336
Total long-term liabilities		189,943		187,606
Total liabilities		3,170,462		2,958,729
Commitments and Contingencies		450,000		450,000
Deficiency in assets				
Common stock - $0.0001 par value, 200,000,000 shares, authorized; 200,000,000 outstanding		20,000		20,000
Additional paid in capital		3,358,469		3,358,469
Accumulated deficit		(6,893,513)		(6,605,715)
Total deficiency in assets		(3,515,044)		(3,227,246)
Total liabilities and deficiency in assets	$	105,418	$	181,483

The financial information presented herein has been prepared by management without audit by independent certified public accountants

See accompanying notes to financial statements

FRESH HARVEST PRODUCTS, INC. AND SUBSIDIARIES

Consolidated Statements of Operations

		For the three months ended January 31, 2011		For the three months ended January 31, 2010
		(Unaudited)		*(Unaudited)*
Revenue	$	201,493	$	17,889
Returns and allowances		(20,408)		-
Revenue, net		181,085		17,889
Cost of goods sold		107,691		8,687
Gross profit		73,394		9,202
Operating expenses				
Salaries and wages		60,000		36,000
Sales and marketing		68,177		31,706
Legal and professional fees		69,004		80,940
General and administrative		132,440		2,573
Total operating expenses		329,621		151,219
Income (loss) from operations		(256,227)		(142,017)
Other income (expense)				
Interest expense		(28,116)		(25,949)
Loss on disposal of assets		(1,823)		-
Depreciation expense		(1,632)		(2,853)
Total other income (expenses)		(31,571)		(28,802)
Income (loss) before provision for income taxes		(287,798)		(170,819)
Provision for income taxes		-		-
Net (loss) income	$	(287,798)	$	(170,819)
Basic and diluted earnings (loss) per common share	$	(0.001)	$	(0.004)
Weighted average common shares outstanding (basic and diluted)		200,000,000		44,220,821

The financial information presented herein has been prepared by management without audit by independent certified public accountants

See accompanying notes to financial statements

FRESH HARVEST PRODUCTS, INC. AND SUBSIDIARIES
Consolidated Statements of Cash Flows

	For the three months ended January 31, 2011	For the three months ended January 31, 2010
Cash flows from operating activities		
Net (loss) income	$ (287,798)	$ (170,819)
Adjustments to reconcile net loss to cash flows (used in) provided by operating activities:		
Stock issued for services	-	92,707
Stock issued for conversion of debt	-	266,500
Depreciation and amortization	1,632	2,853
(Increase) decrease in assets:		
Accounts receivable	54,572	(17,064)
Inventory	7,439	5,897
Increase (decrease) in liabilities:		
Accounts payable and accrued interest	198,721	(234,517)
Accrued expenses payable		
Payroll and related taxes payable		
Cash flows (used in) provided by operating activities	(25,434)	(54,443)
Cash flows from investing activities		
Purchase of fixed assets		
Proceeds from sale of equipment	-	-
Cash flows provided by investing activities	-	-
Cash flows from financing activities		
Loan repayments	(9,988)	(1,000)
Proceeds from advances from related parties, net	3,000	-
Proceeds from issuance of loans payable	20,000	57,000
Cash flows provided by financing activities	13,012	56,000
Net increase (decrease) in cash	(12,422)	1,557
Cash and cash equivalents, beginning of period	16,711	(83)
Cash and cash equivalents, end of period	$ 4,289	$ 1,474
Supplemental disclosure of cash flow information:		
Taxes paid	$ -	$ -
Interest paid	$ -	$ -

The financial information presented herein has been prepared by management without audit by independent certified public accountants

See accompanying notes to financial statements

NOTE 1. GENERAL ORGANIZATION AND BUSINESS

Fresh Harvest Products, Inc., a New Jersey corporation (the "Parent Company"), and its subsidiaries (collectively referred to as the "Company"), are engaged in the proprietary development, sales and marketing of organic and natural food products.

On December 16, 2005, the Parent Company entered into an Agreement and Plan of Acquisition and Merger (the "Merger Agreement") with Fresh Harvest Products, Inc., a New York corporation ("New York FHP"), Michael Friedman, Marcia Roberts and Illuminate, Inc. The Merger Agreement contemplates the merger of the Parent Company and New York FHP (the "Merger"). Although the Parent Company has operated as if the Merger was consummated in December 2005, it has come to the Company's attention that certain required filings were not made in the State of New Jersey and the State of New York to properly consummate the Merger. As a result, as of the date of this Quarterly Report on Form 10-Q, the Parent Company and FHP New York had not completed the Merger. The Parent Company intends to make the required filings to complete the Merger and is working diligently to remediate these issues.

In August 2009, the Parent Company formed a wholly-owned subsidiary, Wings of Nature, LLC. In April 2010, the Parent Company formed a wholly-owned subsidiary, New A.C. LaRocco, for the purpose of implementing its new pizza business.

The Company continues to have limited capital resources and has experienced net losses and negative cash flows from operations and expects these conditions to continue for the foreseeable future. As of January 31, 2011, the Company has limited cash available for operations and has a accumulated deficit of $6,893,513. 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.

The financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates the realization of assets and the liquidation of liabilities in the normal course of business. However, the Company has limited revenue and without realization of additional capital, it would be highly unlikely for the Company to continue as a going concern.

Material Agreement

On March 2, 2010, the Parent Company simultaneously entered into the Asset Purchase Agreement (the "Asset Purchase Agreement") dated March 2, 2010 among the Parent Company, Take and Bake, Inc., doing business as A.C. LaRocco Pizza Company (the "Seller"), Clarence Scott and Karen Leffler and, the Company believes, acquired certain assets and liabilities of the Seller (as further described below) (the "Asset Acquisition"). The Seller was in the business of marketing and distributing all natural and organic, whole grain, heart healthy pizzas, including organic thin pizzas with sprouted grain crust. The purchase price for the assets acquired by the Parent Company pursuant to the Asset Purchase Agreement is 15,000,000 shares of common stock (the "Share Consideration") and monthly payments of $1,800 for a 60 month period. In April 2010, the Parent Company formed a wholly owned subsidiary, A.C. LaRocco, Inc., a Delaware corporation, for the purpose of implementing its new pizza business. We refer to this subsidiary as "New A.C. LaRocco."

The assets acquired by the Company in the Asset Acquisition, included all of the assets of Seller constituting or used in connection with its business, except for certain excluded assets. The assets excluded from the Asset Acquisition, included, among others: (i) receivables due to the Seller on March 2, 2010, (ii) cash and cash equivalents items on hand at the close of business on the closing date, (iii) accounts receivable earned from the operations of the business during the period beginning 60 days prior to the closing date and ending on the closing date, (iv) accounts receivable as to litigation commenced prior to the closing date against a debtor, (v) all judgments in favor of Seller in connection with the collection of accounts receivable and (vi) all checkbooks, stubs, books of account , ledgers and journals related to the prior operation of the Seller's business.

As of January 31, 2011, the Parent Company had not issued the share consideration contemplated by the Asset Purchase Agreement. The Parent Company's Certificate of Incorporation authorizes 200,000,000 shares of common stock, of which, as of January 31, 2011, all 200,000,000 shares were issued and outstanding. As a result, the Parent Company is unable to issue the shares of common stock contemplated by the Asset Purchase Agreement until the number of the Parent Company's authorized shares of common stock is increased. An increase in the Parent Company's authorized shares of common stock is dependent on the approval of the Parent Company's shareholders.

On March 2, 2010, the parties to the Asset Purchase Agreement also entered into an Asset Acquisition Memorandum (the "Memorandum"). The Memorandum provides, among other things, that the Parent Company is required to invest a minimum of $500,000 within six months of the closing date of the Asset Acquisition into New A.C. LaRocco, which payments may be made directly to New A.C. LaRocco or to anyone that the Seller and New A.C. LaRocco deem necessary. As of January 31, 2011, the Parent Company had invested approximately $214,051 in New A.C. LaRocco.

The Memorandum further provides that a creditor of the Seller (the "Creditor"), is to maintain its priority security lien in all assets transferred in connection with the Asset Acquisition, including the AC LaRocco trade name and trademark logo until:

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- New AC LaRocco and/or the Parent Company completes performance of all obligations to the Creditor, including without limitation, the repayment of all indebtedness to the Creditor assumed by New A.C. LaRocco and the Parent Company under a Secured Promissory Note dated July 6, 2007 in the original principal amount of $218,356.94 (and with a principal balance of $129,384.59 on March 2, 2010), under trade invoices and as otherwise advanced or paid by the Creditor for the benefit of the Parent Company and/or New A.C. LaRocco or on their behalf;
- The Creditor has no further commitment to the Parent Company and/or New A.C. LaRocco that could give rise to an obligation.

Upon payment of all indebtedness owed to the Creditor, the AC LaRocco name and logo would be transferred to New A.C. LaRocco Pizza Company in connection with the termination provisions of a Security Agreement executed in favor of the Creditor in connection with the Asset Acquisition.

Pursuant to the Memorandum, Clarence Scott and Karen Leffler are to maintain the AC LaRocco trade secrets and recipes until investment is made in full, at which point trade secrets and recipes are to be transferred to New A.C. LaRocco, subject to the aforementioned security interest.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING PRACTICES

Basis of Presentation

The accompanying unaudited interim consolidated financial statements have been prepared in accordance with generally accepted accounting principles and pursuant to the rules and regulations of the Securities and Exchange Commission (the "SEC") and reflect all adjustments, consisting of normal recurring adjustments, which management believes are necessary to fairly present the financial position, results of operations and cash flows of the Company for the respective periods presented. The results of operations for an interim period are not necessarily indicative of the results that may be expected for any other interim period or the year as a whole. The accompanying unaudited interim consolidated financial statements should be read in conjunction with the audited financial statements and notes thereto in the Company's Annual Report on Form 10-K for the fiscal year ended October 31, 2010 as filed with the SEC on February 15, 2011.

Reclassifications

Certain amounts in the accompanying unaudited financial statements as of January 31, 2010 have been reclassified by the Company to conform to the January 31, 2011 presentation primarily with accounts payable, accrued interest and notes payable. These reclassifications had no effect on the previously reported net loss.

Summary of Significant Accounting Policies

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 the disclosure of contingent assets and liabilities at the date of the financial statements and the reported revenues and expenses during the reporting periods. Because of the use of estimates inherent in the financial reporting process, actual results may differ significantly from those estimates.

Cash and Cash Equivalents

The Company maintains cash balances in a non-interest bearing account that currently does not exceed federally insured limits. For the purpose of the statements of cash flows, all highly liquid investments with a maturity of three months or less are considered to be cash equivalents. There were no cash equivalents as of January 31, 2011.

As of January 31, 2011, the bank account located in Spokane, Washington that the Parent Company is using for the operations of the New A.C. LaRocco is in the name of Take and Bake. Inc. dba AC LaRocco Pizza.

Net Loss Per Share Calculation

Basic net loss per common share ("EPS") is computed by dividing income available to common stockholders by the weighted-average number of common shares outstanding for the period. Diluted earnings per share is computed by dividing net income by the weighted average shares outstanding, assuming all dilutive potential common shares were issued.

The weighted-average number of common shares outstanding for computing basic EPS for the three months ended January 31, 2011 and 2010 were 200,000,000 and 44,220,821 respectively.

Revenue Recognition and Sales Incentives

Sales are recognized when the earnings process is complete, which occurs when products are shipped in accordance with terms of agreements, title and risk of loss transfer to customers, collection is probable and pricing is fixed or determinable. Sales are reported net of sales incentives, which include trade discounts and promotions and certain coupon costs. Shipping and handling costs billed to customers are included in reported sales. Allowances for cash discounts are recorded in the period in which the related sale is recognized.

Accounts Receivable

The Company performs ongoing credit evaluations on existing and new customers daily. When it is determined that an amount included in accounts receivable is uncollectible it is written off as uncollectible.

As of January 31, 2011 and October 31, 2010, the allowance for doubtful accounts was $109,846 and $31,139, respectively.

Inventory

Inventory is valued at the lower of actual cost or market, utilizing the first-in, first-out method. The Company provides write-downs for finished goods expected to become non-saleable due to age and specifically identifies and provides for slow moving products and packaging.

As of January 31, 2011 and October 31, 2010, the Company determined there was $0 and $0, respectively in obsolete inventory.

Property and Equipment

Property and equipment is carried at cost and depreciated or amortized on a straight-line basis over their estimated useful life. The Company believes the asset lives assigned to its property and equipment is within the ranges/guidelines generally used in food manufacturing and distribution businesses. Depreciation is provided for on a straight-line basis over the useful life of the assets of five years. Ordinary repairs and maintenance are expensed as incurred.

For the three months ended January 31, 2011 and 2010, depreciation expense was $1,632 and $2,853, respectively

Dividends

The Company has not yet adopted any policy regarding payment of dividends. No dividends have been paid during the three months ended January 31, 2011 and 2010, respectively.

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. For the three months ended January 31, 2011 and 2010, advertising expense was $31,281 and $0, respectively.

Fair Value of Financial Instruments

The Company's financial instruments, including cash, accounts receivable, and accounts payable are reflected in the accompanying consolidated financial statements at carrying value, which approximates fair value because of the short-term maturity of these instruments.

Impairment of Long-Lived Assets

Long-lived assets such as property and equipment are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to estimated undiscounted future cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated future cash flows, an impairment charge is recognized by the amount by which the carrying amount of the asset exceeds the fair value of the asset.

Assets to be disposed of would be separately presented in the balance sheet and reported at the lower of the carrying amount or the fair value less costs to sell, and are no longer depreciated. The assets and liabilities of a disposal group classified as held for sale would be presented separately in the appropriate asset and liability sections of the balance sheet.

For the three months ended January 31, 2011 and 2010, the Company recognized a loss of $1,823 and $0 on the disposal of assets.

Share-based compensation

The Company accounts for common stock issued to employees, directors, and consultants in accordance with the provisions of FAS 123r - Stock Compensation. The compensation cost relating to share-based payment transactions will be recognized in the consolidated financial statements. The cost associated with common stock issued to employees, directors and consultants will be recognized, at fair value, on the date issued. Awards granted to non-employee consultants will be subsequently re-measured to current fair value until performance is completed or a performance commitment exists.

For the three months ended January 31, 2011 and 2010, the Company recognized $0 and $92,707, respectively in stock issued for services. The stock was valued at the closing price on the date issued less a 20% discount.

Accounting for Uncertain Tax Positions

The Parent Company and/or its subsidiaries file income tax returns in the U.S. federal jurisdiction and various state, and local jurisdictions. The Company is no longer subject to U.S. federal income tax examination by tax authorities for the years prior to October 31, 2005. With respect to state and local jurisdictions, with limited exception, the Parent Company and/or its subsidiaries are no longer subject to income tax audits prior to October 31, 2005. In the normal course of business, the Company is subject to examination by various taxing authorities. Although the outcome of tax audits is always uncertain, the Company believes that adequate amounts of tax, interest and penalties have been provided for any adjustments that may result from these open tax years.

NOTE 3. ACCOUNTS PAYABLE

As of January 31, 2011 and October 31, 2010, the accounts payable was as follows:

	January 31, 2011	October 31, 2010
Account payable - trade	$ 956,310	$ 831,299
Accrued salaries and wages	422,960	394,901
Accrued payroll taxes/penalties and interest	293,828	278,116
Total	$ 1,673,098	$ 1,504,316

NOTE 4. NOTES PAYABLE - RELATED PARTIES

As of January 31, 2011 and October 31, 2010, the notes payable – related parties were as follows:

	January 31, 2011	October 31, 2010
Convertible note dated February 11, 2008 with an original principal balance of $692,028 with a maturity date of February 10, 2010. $442,028 of this note was assigned to another related party and the balance except the remaining accrued interest was converted to common stock of the Company. The conversion rate is $.05 per share.	$ 31,096	$ 31,096
Convertible demand note dated April 16, 2010 with an original principal balance of $26,000; annual interest rate of 5%. The conversion rate is at the lower of $.01 per share; or 2) 20% discount to the weighted average of the 5 day closing Bid prices following the written notification of conversion.	27,040	26,729
Unreimbursed expenses paid on behalf of the Parent Company - no formal agreement and no repayment terms	67,290	64,212
Convertible note dated October 19, 2010 with an original principal balance of $36,000; annual interest rate of 10% with a maturity date of October 18, 2012. The conversion rate is the lesser of $.01 per common share or a price at a 20% discount of the average of the closing bid prices of the Common Stock during the five trading days prior to the Conversion Date.	36,691	36,130
Convertible note dated October 7, 2010 with an original principal balance of $20,000; annual interest rate of 10% with a maturity date of October 6, 2012. The conversion rate is the lesser of $.01 per common share or a price at a 20% discount of the average of the closing bid prices of the Common Stock during the five trading days prior to the Conversion Date.	20,642	20,139
Total	$ 182,759	$ 178,307
Less: long-term portion	58,483	56,270
Total notes payable - related parties, current	$ 124,276	$ 122,037

NOTE 5. NOTES PAYABLE

As of January 31, 2011 and October 31, 2010, the notes payable were as follows:

		January 31, 2011	October 31, 2010
Convertible note dated October 6, 2008 with an original principal balance of $63,000 with a maturity date of January 4, 2009; annual interest at a rate of 12.5%. The lender received 500,000 shares of restricted common stock of the Company.	(1)	$ 23,637	$ 22,925
Convertible note dated October 1, 2005 with an original principal balance of $15,000 with a maturity date of April 1, 2007; annual interest at a rate of 10%. The note is convertible into common shares at any time at the option of the lender or the Company at $0.50 per share.	(1)	25,746	25,124
Convertible note dated October 1, 2005 with an original principal balance of $30,000 with a maturity date of April 1, 2007; annual interest at a rate of 10%. The note is convertible into common shares at any time at the option of the lender or the Company at $0.50 per share.	(1)	46,373	45,250
Convertible note dated October 1, 2005 with an original principal balance of $15,000 with a maturity date of April 1, 2007; annual interest at a rate of 10%. The note is convertible into common shares at any time at the option of the lender or the Company at $0.50 per share.	(1)	23,186	22,625
Convertible note dated June 14, 2007 with an original principal balance of $15,000 with a maturity date of June 14, 2009; annual interest at a rate of 10%. The note is convertible into common shares at any time at the option of the lender or the Company at $0.50 per share or a 25% discount of the market price of the Company's common shares.		20,752	20,250
Convertible note dated April 17, 2007 with an original principal balance of $20,000 with a maturity date of April 17, 2009; annual interest at a rate of 10%. The note is convertible into common shares at any time at the option of the lender or the Company at $0.45 per share or a 35% discount of the market price of the Company's common shares.		27,670	27,000
Convertible note dated July 20, 2005 with an original principal balance of $10,000 with a maturity date of January 20, 2007; annual interest at a rate of 10%. The note is convertible into common shares at any time at the option of the lender or the Company at $0.50 per share.		15,628	15,250
Convertible note dated May 26, 2005 with an original principal balance of $20,000 with a maturity date of November 26, 2007; annual interest at a rate of 10%. The note is convertible into common shares at any time at the option of the lender or the Company at $0.50 per share.		31,598	30,833
Convertible note dated September 19, 2006 with an original principal balance of $100,000 with a maturity date of September 19, 2008; annual interest at a rate of 12%. The note is convertible into common shares at any time at the option of the lender or the Company.		105,967	103,874

Convertible note dated February 26, 2007 with an original principal balance of $30,000 with a maturity date of February 26, 2009; annual interest at a rate of 12%. The note is convertible into common shares at any time at the option of the lender or the Company at $0.50 per share or a 35% discount of the market price of the Company's common shares.		42,221	41,000
Convertible note dated December 23, 2006 with an original principal balance of $18,000 with a maturity date of December 23, 2008; annual interest at a rate of 10%. The note is convertible into common shares at any time at the option of the lender or the Company at $0.95 per share.		25,825	25,200
Convertible note dated April 17, 2007 with an original principal balance of $15,000 with a maturity date of April 17, 2009; annual interest at a rate of 10%. The note is convertible into common shares at any time at the option of the lender or the Company at $0.45 per share or a 35% discount of the market price of the Company's common shares.		20,752	20,250
Convertible note dated January 29, 2007 with an original principal balance of $15,000 with a maturity date of January 29, 2009; annual interest at a rate of 10%. The note is convertible into common shares at any time at the option of the lender or the Company at $0.95 per share.		21,521	21,000
Convertible note dated November 30, 2006 with an original principal balance of $50,000 with a maturity date of November 30, 2008; annual interest at a rate of 10%. The note is convertible into common shares at any time at the option of the lender or the Company at $0.85 per share.		71,736	70,000
Convertible note dated August 31, 2009 with an original principal balance of $15,000 with a maturity date of August 31, 2012; annual interest at a rate of 12%. The note is convertible into common shares at any time at the option of the lender or the Company at $0.01 per share or a 20% discount of the market price of the Company's common shares.	(1)	8,522	8,316
Convertible note dated August 26, 2009 with an original principal balance of $20,000 with a maturity date of August 26, 2012; annual interest at a rate of 12%. The note is convertible into common shares at any time at the option of the lender or the Company at $0.01 per share or a 20% discount of the market price of the Company's common shares.	(1)	23,793	23,105
Convertible note dated August 26, 2009 with an original principal balance of $20,000 with a maturity date of August 26, 2012; annual interest at a rate of 12%. The note is convertible into common shares at any time at the option of the lender or the Company at $0.01 per share or a 20% discount of the market price of the Company's common shares.	(1)	23,793	23,105
Convertible note with an original principal balance of $476,668; annual interest at a rate of 10%. The note is convertible into common shares at any time at the option of the lender or the Company at $0.01 per share or a 20% discount of the market price of the Company's common shares.		535,948	522,975
Unreimbursed advances in June and July 2009 with an original amount of $4,000. There are no formal note agreements. The Company is accruing interest at an annual interest rate of 10%.		4,702	4,588

Convertible note dated September 17, 2010 with an original principal balance of $10,000 with a maturity date of September 17, 2011; annual interest at a rate of 8%. The note is convertible into common shares at any time at the option of the lender or the Company at a 50% discount of the average previous 10 days of the market price of the Company's common shares.		10,248	10,000
Note payable dated July 6, 2007 with an original principal balance of $218,357 and a principal balance on March 2, 2010 of $129,385 with a maturity date of August 26, 2012; annual interest at a rate of 6%.	(1)	82,662	91,276
Note payable per asset purchase agreement dated March 2, 2010 with an original principal balance of $108,000 with monthly payments of $1,800 for a 60 month period; annual interest at a rate of 0%.		102,160	102,160
Convertible note dated December 3, 2010 with an original principal balance of $20,000; maturity date of December 2, 2012; annual interest rate of 10%. The note is convertible into common shares at any time at the option of lender or the Company at a 20% discount to the average closing price on the previous five trading days, not including the conversion date.		20,165	-
Total		1,314,605	1,276,106
Less: long - term portion		131,460	131,336
Total notes payable, current		$ 1,183,145	$ 1,144,770

(1) - as of January 31, 2011 and October 31, 2010, the CEO of the Parent Company has personally guaranteed $257,712 and $261,726, respectively of the outstanding notes payable.

NOTE 6. STOCKHOLDERS' EQUITY

As of January 31, 2011 and October 31, 2010, the Parent Company had authorized 200,000,000 shares of Common Stock at par value of $0.0001 per share.

As of January 31, 2011 and October 31, 2010 there were 200,000,000 shares of common stock outstanding.

NOTE 7. PROVISION FOR CORPORATE INCOME TAXES

The Company provides for income taxes by 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. This also 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.

The Company has approximately $2,028,000 in gross deferred tax assets at January 31, 2011, resulting from net operating loss carry forwards. A valuation allowance has been recorded to fully offset these deferred tax assets because the future realization of the related income tax benefits is uncertain. Accordingly, the net provision for income taxes is $0 as of January 31, 2011.

As of January 31, 2011, the Company has federal net operating loss carry forwards of approximately $5,200,000 available to offset future taxable income through 2031.

As of January 31 2011, the difference between the tax provision at the statutory federal income tax rate and the tax provision attributable to loss before income taxes is as follows (in percentages):

Statutory federal income tax rate	-34%
State taxes - net of federal benefits	-5%
Valuation allowance	39%
Income tax rate – net	0%

<u>Accounting for Uncertain Tax Positions</u>
The Parent Company and its subsidiaries file income tax returns in the U.S. federal jurisdiction and various state, and local jurisdictions. The Company is no longer subject to U.S. federal income tax examination by tax authorities for the years prior to October 31, 2005. With respect to state and local jurisdictions, with limited exception, the Parent Company and or its subsidiaries are no longer subject to income tax audits prior to October 31, 2005. In the normal course of business, the Company is subject to examination by various taxing authorities. Although the outcome of tax audits is always uncertain, the Company believes that adequate amounts of tax, interest and penalties have been provided for any adjustments that may result from these open tax years.

Based on management’s review of the Company’s tax position, the Parent Company and subsidiaries had no significant unrecognized corporate tax liabilities as of January 31, 2011 and October 31, 2010 payable to the Internal Revenue Service due to the net operating loss carryforward. In January 2011, the Company filed its 2005 through 2009 Federal and New Jersey Corporate Income Tax Returns.

NOTE 8. UNPAID PAYROLL TAXES

As of January 31, 2011, the Company owed the Internal Revenue Service and New York State payroll related taxes in the amounts of $118,101 and $30,145, respectively, plus applicable interest and penalties. The total amount due to both taxing authorities including penalties and interest as of January 31, 2011 was approximately $217,000 subject to further penalties and interest plus accruals on unpaid wages for a total of $293,828. The Internal Revenue Service has placed a federal tax lien on all of the assets of the Company and has designated the balance owed as uncollectible at this time. The Company is currently negotiating a payment plan with the State of New York

As of January 31, 2011, the New A.C. LaRocco had filed to do business in the State of Washington and had unpaid payroll taxes payable to the Internal Revenue Service and the State of Washington in an approximate amount of $35,000 including estimated penalties and interest for non-filing and non-payment. The New A.C. LaRocco has filed all of the 2010 quarterly unemployment reports and made the requisite tax payments to the State of Washington.

NOTE 9. OPERATING LEASES

Rent

As of January 31, 2011, the Parent Company maintains its office in New York, New York. There is no written office lease, however, the rent is approximately $750 per month. The Company maintains a limited amount of office equipment and does not lease any vehicles.

As of January 31, 2011, the New AC LaRocco maintains an office located in Spokane, Washington. Monthly rent for this space is approximately $1,100 including common area charges. The office maintains a limited amount of office equipment and does not lease any vehicles.

For the three months ended January 31, 2011 and 2010, rent expense was $5,425 and $2,250, respectively.

NOTE 10. COMMITMENTS AND CONTINGENCIES

Unpaid Consideration

As of January 31, 2011, the Parent Company had $450,000 in unpaid consideration for the asset purchase agreement dated March 2, 2010 among the Parent Company, Take and Bake, Inc., doing business as A.C. LaRocco Pizza Company, Clarence Scott and Karen Leffler in the form of 15,000,000 shares of the Parent's Company's Common Stock.

As of January 31, 2011, the Parent Company did not have enough of its Common Stock authorized in order to issue the 15,000,000 common shares under the asset purchase agreement.

As of January 31, 2011, the $450,000 is reflected as a commitment in the consolidated balance sheet of the Company.

Unfunded Investment Commitment

The Memorandum requires the Parent Company to invest a minimum of $500,000 within six months after the date of the Memorandum

As of January 31, 2011, the Parent Company had invested $214,051 in the New AC LaRocco under the Memorandum.

As of January 31, 2011, the balance of this unfunded investment commitment was $285,949. This amount is not reflected as a commitment in the consolidated balance sheet of the Company.

NOTE 11. THE EFFECT OF RECENTLY ISSUED ACCOUNTING STANDARDS

Recently Issued Accounting Pronouncements

As of and for the three months ended January 31, 2011, the Company does not expect any of the recently issued accounting pronouncements to have a material impact on its financial condition or results of operations.

NOTE 12. DISPUTE – ASSET PURCHASE AGREEMENT AND MEMORANDUM

The Seller alleges, among other things, that the Parent Company has materially breached its agreement with the Seller, that the closing of the transactions described above under Note 1 on March 2, 2010 did not occur and that the Parent Company has not paid the asset purchase price. The Seller further contends that it has the right to terminate its agreement with the Parent Company and is free to negotiate another deal with anyone with whom it desires to contract. The Seller has requested that the Parent Company enter into a rescission agreement with respect to the transactions described above under Note 1.

The Parent Company has been informed by the Creditor, among other things, that if the Parent Company does not promptly resolve its dispute with the Seller and take certain other steps outlined by the Creditor that the Creditor will declare a default under its Secured Promissory Note and related agreements and foreclose on the assets and exercise all other rights granted to Creditor under those instruments and applicable commercial law.

The bank account located in Spokane, Washington that the Parent Company is using for the operations of the New A.C. LaRocco is in the name of Take and Bake. Inc. dba AC LaRocco Pizza. In February 2011, the Creditor notified the Parent Company that it would not change the depository bank account under its lock box agreement until the parties to the Asset Purchase Agreement and the Memorandum resolve their dispute.

NOTE 13. LIQUIDITY, CAPITAL RESOURCES AND GOING CONCERN

The accompanying financial statements have been prepared on a going-concern basis, which contemplates the continuation of operations, realization of assets and liquidation of liabilities in the ordinary course of business.

For the three months ended January 31, 2011, the Company reported a net loss of $287,798.

As of January 31, 2011, the Company maintained total assets of $105,418, total liabilities including long-term debt of $3,170,462; a commitment of $450,000 for the unpaid consideration for the asset purchase agreement dated March 2, 2010; and an unfunded investment commitment of $285,949 for the asset acquisition memorandum dated March 2, 2010 along with an accumulated deficit of $6,893,513.

Management believes that additional capital will be required to fund operations through the year ended October 31, 2011 and beyond, as it attempts to generate increasing revenue, and develop new products. Management intends to attempt to raise capital through additional equity offerings and debt obligations. The Company's ability to raise additional common equity capital is dependent on the approval of the Company's shareholders of an increase in the authorized common stock of the Company. There can be no assurance that the Company will be successful in obtaining financing at the level needed or on terms acceptable to the Company. These conditions raise substantial doubt about the Company's ability to continue as a going concern. The accompanying interim financial statements do not include any adjustments that might result from the outcome of this uncertainty.

The Company's operations are subject to certain additional risks and uncertainties including, among others, dependence on outside suppliers and manufacturers, competition, dependence on its exclusive license and relationship with the licensor, uncertainties regarding patents and proprietary rights, dependence on key personnel, and other business risks. In addition, there is no assurance, assuming the Company is successful in raising additional capital that the Company will be successful in achieving profitability or positive cash flow.

NOTE 14. SUBSEQUENT EVENTS

Certificate of Designations

On February 23, 2011, the Parent Company filed a Certificate of Designations of Series A Convertible Preferred Stock (the "Certificate of Designations") with the Secretary of State of the State of New Jersey. The Certificate of Designations, subject to the requirements of New Jersey law, states the designation, number of shares, powers, preferences, rights, qualifications, limitations and restrictions of the Parent Company's Series A Convertible Preferred Stock, par value $0.0001 per share (the "Series A Preferred Stock"). The Parent Company intends to seek shareholder ratification of the Certificate of Designations. In summary, the Certificate of Designations provides:

Number

5,000,000 shares of the Parent Company's Preferred Stock are designated as shares of Series A Convertible Preferred Stock.

Dividends

Any dividends (other than dividends on common stock payable solely in common stock or dividends on the Series A Preferred Stock payable solely in Series A Preferred Stock) declared or paid in any fiscal year will be declared or paid among the holders of the Series A Preferred Stock and common stock then outstanding in proportion to the greatest whole number of shares of common stock which would be held by each such holder if all shares of Series A Preferred Stock were converted into shares of common stock pursuant to the terms of the Certificate of Designations. The Parent Company's Board of Directors is under no obligation to declare dividends on the Series A Preferred Stock.

Conversion

Each share of Series A Preferred Stock is generally convertible (subject to an increase in the number of shares of the Parent Company's authorized common stock (the "Conversion Amendment")) into 100 shares of the Parent Company's common stock (the "Conversion Rate").

Subject to the prior increase in the number of the Parent Company's authorized shares of common stock, each share of Series A Preferred Stock will automatically be converted into shares of common stock at the then effective Conversion Rate for such share immediately upon the election of the Parent Company.

Liquidation

In the event of any liquidation, dissolution or winding up of the Parent Company, the assets of the Parent Company legally available for distribution by the Parent Company will be distributed with equal priority and pro rata among the holders of the Series A Preferred Stock and common stock in proportion to the number of shares of common stock held by them, with the shares of Series A Preferred Stock being treated for this purpose as if they had been converted to shares of common stock at the then applicable Conversion Rate.

Voting

On any matter presented to the stockholders of the Parent Company for their action or consideration at any meeting of stockholders of the Parent Company (or by written consent of stockholders in lieu of meeting), each holder of outstanding shares of Series A Preferred Stock would be entitled to cast the number of votes equal to the number of whole shares of common stock into which the shares of Series A Preferred Stock held by such holder are convertible as of the record date for determining stockholders entitled to vote on such matter. For purposes of the foregoing sentence, the Conversion Amendment shall be deemed to be in full force and all shares of Series A Preferred Stock would be considered to be fully convertible into shares of Common Stock without restriction. Except as provided by law or by the other provisions of the Parent Company's Certificate of Incorporation, holders of Series A Preferred Stock vote together with the holders of common stock as a single class.

Issuance to Take and Bake, Inc.

On March 2, 2011, the Parent Company issued 150,000 shares of Series A Preferred Stock to the Seller, which shares, subject to the limitations on conversion described above, would be convertible into 15,000,000 shares of the Parent Company's common stock.

Other Issuances of Series A Preferred Stock

On March 4, 2011, the Parent Company entered into a letter agreement with Michael J. Friedman, the Parent Company's President and Chief Executive Officer, pursuant to which the Parent Company and Mr. Friedman agreed that an aggregate of $228,008 of accrued but unpaid compensation would be converted into 268,244 shares of Series A Preferred Stock.

On March 4, 2011, the Parent Company issued 100,000 shares of Series A Preferred Stock to each of Michael Friedman, Jay Odintz and Dominick Cingari as a fee for their service on the Parent Company's Board of Directors.

On March 8, 2011, the Parent Company and Jumpstart Marketing, Inc. ("Jumpstart") entered into a letter agreement pursuant to which the Parent Company and Jumpstart agreed that that all amounts owed by the

Parent Company to Jumpstart under the Marketing Agreement dated November 20, 2009 (the "Marketing Agreement") between the Parent Company and Jumpstart (pursuant to which Jumpstart provided certain marketing services to the Parent Company) would be converted into 99,000 shares of Series A Preferred Stock (the "Jumpstart Shares") and that the Parent Company would not have any further obligations to Jumpstart under the Marketing Agreement or otherwise.

On March 8, 2011, the Parent Company and 5W Public Relations, LLC ("5W") entered into a letter agreement pursuant to which the Parent Company and 5W agreed that that all amounts owed by the Parent Company to 5W under the letter agreement dated May 25, 2010 (the "5W Agreement") between the Parent Company and 5W (pursuant to which 5W provided certain public relations services to the Parent Company) would be converted into 90,000 shares of Series A Preferred Stock (the "5W Shares") and that the Parent Company would not have any further obligations to 5W under the 5W Agreement or otherwise.

Between March 3, 2011 and March 8, 2011, the Parent Company entered into letter agreements with certain creditors of the Parent Company pursuant to which such creditors agreed to convert an aggregate debt of approximately $686,914 into an aggregate of approximately 1,232,759 shares of Series A Preferred Stock.

As of March 17, 2011, the date the financial statements were available to be issued, there are no other subsequent events that are required to be recorded or disclosed in the accompanying financial statements as of and for the three months ended January 31, 2011.

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

Overview

We began realizing revenues from operations during the quarter ending July 31, 2006, and, as of November 1, 2007 we were no longer a development stage company.

We were formed in New Jersey as a blank check company on April 21, 2005 with no operations, assets or purpose other than the purpose of seeking a privately held operating company as an acquisition or merger candidate.

On December 16, 2005, the Parent Company entered into an Agreement and Plan of Acquisition and Merger (the "Merger Agreement") with Fresh Harvest Products, Inc., a New York corporation ("New York FHP"), Michael Friedman, Marcia Roberts and Illuminate, Inc. The Merger Agreement contemplates the merger of the Parent Company and New York FHP (the "Merger"). Although the Parent Company has operated as if the Merger was consummated in December 2005, it has come to the Company's attention that certain required filings were not made in the State of New Jersey and the State of New York to properly consummate the Merger. As a result, as of the date of this Quarterly Report on Form 10-Q, the Parent Company and FHP New York had not completed the Merger. The Parent Company intends to make the required filings to complete the Merger and is working diligently to remediate these issues.

Since December 16, 2005, our business plan has been to develop proprietary products to sell, market and distribute. Some of our products include: organic snack and coffee bars that have no refined sugar, are cholesterol free, trans fat free, low in sodium and gluten free and a frozen pizza product line that are made using a variety of crusts including, but not limited to, whole grain or sprouted grain crust, high in fiber and thin or ultra-thin crust. Our goal is to bring healthy, great tasting organic and natural food products at affordable prices to the mass markets. We are now selling the product lines to select supermarket chains and certain distributors in the United States.

Our primary efforts have been devoted to selling our line of organic food products and raising capital. Accordingly, we have limited capital resources and have experienced net losses and negative cash flows from operations since inception and expect these conditions to continue for the foreseeable future.

As of January 31, 2011, the Company had current assets of $96,653 that includes $4,289 in cash, net accounts receivable of $66,186 and inventory of $26,178. Management believes that the liquid cash and other liquid assets on hand as of January 31, 2011 are not sufficient to fund operations for the next 12 months. Accordingly, we will be required to raise additional funds to meet our 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 us. In this regard, we have obtained and will continue to attempt to obtain (short and long term) loans for inventory purchases, new product development, expansion, advertising and marketing. We cannot assure you that we will be successful in obtaining the aforementioned financings (either debt or equity) on terms acceptable to us, or otherwise.

In our audited financial statements as of and for the two year period ended October 31, 2010, our auditors expressed a going concern for our company as of those dates. The unaudited interim financial statements contained in this quarterly report have been prepared on a going concern basis, which assumes that we will be able to realize our assets and discharge our obligations in the normal course of business.

Results of Operations for the Three Months Ended January 31, 2011 and January 31, 2010.

For the three months ended January 31, 2011, we recorded revenues of $181,085 versus $17,889 for an increase of $163,196 or 912% over the three months ended January 31, 2010. The increase is primarily due to revenues of the New AC LaRocco.

For the three months ended January 31, 2011, gross profit was $73,394 versus $9,202 for an increase of $64,192 or 698% over the three months ended January 31, 2010. The increase is primarily due to revenues of the New AC LaRocco.

For the three months ended January 31, 2011, gross profit in percentages was 40.5% versus 51.4% over the three months ended January 31, 2010. The change in gross profit is primarily due to change in product mix from our organic food lines to include the organic food sold under the brand name of Wings-of Nature and the organic pizza sold under the brand name of AC LaRocco.

For the three months ended January 31, 2011, operating expenses increased to $329,621 from $151,219 or 118% over the three months ended January 31, 2010. The increase is primarily due to increases in salaries and wages, sales and marketing and general and administrative expenses due to the Asset Acquisition along with an increase in the allowance for doubtful accounts and the continuing costs related to the Parent Company's SEC reporting requirements.

For the three months ended January 31, 2011, interest expense on our convertible notes payable increased to $28,116 from $25,949, or 8.4%, over the three months ended January 31, 2010. This increase is primarily due to the $23,000 we raised in the form of convertible notes payable during the three months ended January 31, 2011. In addition, our inability to cause the conversion of certain of the outstanding convertible notes payable into shares of common stock due to a lack of available authorized shares to be issued upon such conversions has contributed to our inability to reduce the outstanding amount of such debt.

For the three months ended January 31, 2011, we realized a net loss of $287,798 as compared to $170,819 or a 68.5% increase over the three months ended January 31, 2010. The increase is primarily due to the lack of sufficient revenues and increases in salaries and wages, sales and marketing and general and administrative expenses due to the Asset Acquisition and the continuing costs related to the Parent Company's SEC reporting requirements.

Liquidity and Capital Resources

Since inception, we have not been able to finance our business from cash flows from operations and have been reliant upon loans and proceeds from the sale of equity which may not be available to us in the future, or if available, on reasonable terms. Accordingly, if we are unable to obtain funding from loans and the sale of our equity, it is unlikely that we will be able to continue as a going concern.

The Company's ability to raise additional common equity capital is dependent on the approval of the Company's shareholders of an increase in the authorized common stock of the Company.

As of January 31, 2011, we had current assets of $96,653 including $4,289 cash, inventory of $26,178 and net accounts receivable of $66,186. We had fixed assets with a net book value of $8,765 and we had total liabilities of $3,170,462.

Currently, we do not have sufficient financial resources to implement or complete our business plan. We anticipate that we will need a minimum of approximately $600,000 to satisfy our cash requirements over the next 12 months. We cannot be assured that revenue from operations will be sufficient to fund our activities during the next 12 months. Accordingly, we will have to seek alternates sources of capital. We can offer no assurance that we will be able to raise such funds on acceptable terms to us or otherwise. If we are unsuccessful in our attempts to raise sufficient capital, we may have to cease operations or postpone our plans to initiate or complete our business plan.

If we are unable to raise the required financing, we will be delayed in commencing our business plan and may have to cease operations. Currently, we have a limited credit history with vendors, suppliers, manufacturers, packagers and food producers; we must pay for our purchases "up front" and are not granted credit terms. This will continue until we have established a satisfactory credit history. We cannot estimate, with any certainty, how long this may take, or if it will occur at all. Our inability to obtain credit from such providers has a significant impact upon our liquidity and our ability to utilize funds for other purposes. Similarly, if and when we hire salesmen and /or additional personnel, including management and sales personnel, the cost related to such hiring will have a significant impact on our liquidity and deployment of funds.

The food producer of our organic pizza line under the brand name of AC LaRocco has a lock box agreement on the cash collected from accounts receivable. After they are paid for their invoices and the monthly payment requirement on the outstanding note payable owed to them, we receive the balance of the cash collections. This will continue until we are able to satisfy the balance of the note and negotiate an alternative acceptable payment arrangement with them.

	For the three months ended			
	January 31, 2011		January 31, 2010	
Net cash (used in) provided by operating activities	$	(25,434)	$	(54,443)
Net cash (used in) investing activities	$	-	$	-
Net cash provided by (used in) financing activities	$	13,012	$	56,000
Net increase (decrease) in cash and cash equivalents	$	(12,422)	$	1,557
Cash and cash equivalents, beginning of period	$	16,711	$	(83)
Cash and cash equivalents, end of period	$	4,289	$	1,474

As of January 31, 2011, the Company owed the Internal Revenue Service and New York State payroll related taxes in the amounts of $118,101 and $30,145, respectively, plus applicable interest and penalties. The total amount due to both taxing authorities including penalties and interest as of January 31, 2011 was approximately $217,000 subject to further penalties and interest plus accruals on unpaid wages for a total of $293,828. The Internal Revenue Service has placed a federal tax lien on all of the assets of the Company and has designated the balance owed as uncollectible at this time. The Company is currently negotiating a payment plan with the State of New York.

As of January 31, 2011, the New A.C. LaRocco had filed to do business in the State of Washington and had unpaid payroll taxes payable to the Internal Revenue Service and the State of Washington in an approximate amount of $35,000 including estimated penalties and interest for non-filing and non-payment. The New A.C. LaRocco has filed all of the 2010 quarterly unemployment reports and made the requisite tax payments to the State of Washington.

Material Agreement

On March 2, 2010, the Parent Company simultaneously entered into the Asset Purchase Agreement (the "Asset Purchase Agreement") dated March 2, 2010 among the Parent Company, Take and Bake, Inc., doing business as A.C. LaRocco Pizza Company (the "Seller"), Clarence Scott and Karen Leffler and, the Company believes, acquired certain assets and liabilities of the Seller (as further described below) (the "Asset Acquisition"). The Seller was in the business of marketing and distributing all natural and organic, whole grain, heart healthy pizzas, including organic thin pizzas with sprouted grain crust. The purchase price for the assets acquired by the Parent Company pursuant to the Asset Purchase Agreement is 15,000,000 shares of common stock (the "Share Consideration") and monthly payments of $1,800 for a 60 month period. In April 2010, the Parent Company formed a wholly owned subsidiary, A.C. LaRocco, Inc., a Delaware corporation, for the purpose of implementing its new pizza business. We refer to this subsidiary as "New A.C. LaRocco."

The assets acquired by the Company in the Asset Acquisition, included all of the assets of Seller constituting or used in connection with its business, except for certain excluded assets. The assets excluded from the Asset Acquisition, included, among others: (i) receivables due to the Seller on March 2, 2010, (ii) cash and cash equivalents items on hand at the close of business on the closing date, (iii) accounts receivable earned from the operations of the business during the period beginning 60 days prior to the closing date and ending on the closing date, (iv) accounts receivable as to litigation commenced prior to the closing date against a debtor, (v) all judgments in favor of Seller in connection with the collection of accounts receivable and (vi) all checkbooks, stubs, books of account , ledgers and journals related to the prior operation of the Seller's business.

As of the date of filing of this Quarterly Report on Form 10-Q, the Parent Company had not issued the 15,000,000 shares of common stock contemplated by the Asset Purchase Agreement. The Parent Company's Certificate of Incorporation authorizes 200,000,000 shares of common stock, of which, as of the date of filing of this Quarterly Report on Form 10-Q, all 200,000,000 shares were issued and outstanding. As a result, the Parent Company is unable to issue the shares of common stock contemplated by the Asset Purchase Agreement until the number of the Parent Company's authorized shares of common stock is increased. An increase in the Parent Company's authorized shares of common stock is dependent on the approval of the Parent Company's shareholders. On March 2, 2011, the Parent Company issued 150,000 shares of its Series A Convertible Preferred Stock, par value $0.0001 per share (the "Series A Preferred Stock") to the Seller. Please see the discussion of this issuance below.

On March 2, 2010, the parties to the Asset Purchase Agreement also entered into an Asset Acquisition Memorandum (the "Memorandum"). The Memorandum provides, among other things, that the Parent Company is required to invest a minimum of $500,000 within six months of the closing date of the Asset Acquisition into New A.C. LaRocco, which payments may be made directly to New A.C. LaRocco or to anyone that the Seller and New A.C. LaRocco deem necessary. As of January 31, 2011, the Parent Company had invested approximately $214,051 in New A.C. LaRocco.

The Memorandum further provides that a creditor of the Seller (the "Creditor"), is to maintain its priority security lien in all assets transferred in connection with the Asset Acquisition, including the AC LaRocco trade name and trademark logo until:

- New AC LaRocco and/or the Parent Company completes performance of all obligations to the Creditor, including without limitation, the repayment of all indebtedness to the Creditor assumed by New A.C. LaRocco and the Parent Company under a Secured Promissory Note dated July 6, 2007 in the original principal amount of $218,356.94 (and with a principal balance of $129,384.59 on March 2, 2010), under trade invoices and as otherwise advanced or paid by the Creditor for the benefit of the Parent Company and/or New A.C. LaRocco or on their behalf;
- The Creditor has no further commitment to the Parent Company and/or New A.C. LaRocco that could give rise to an obligation.

Upon payment of all indebtedness owed to the Creditor, the AC LaRocco name and logo would be transferred to New A.C. LaRocco Pizza Company in connection with the termination provisions of a Security Agreement executed in favor of the Creditor in connection with the Asset Acquisition.

Pursuant to the Memorandum, Clarence Scott and Karen Leffler are to maintain the AC LaRocco trade secrets and recipes until investment is made in full, at which point trade secrets and recipes are to be transferred to New A.C. LaRocco, subject to the aforementioned security interest.

The Seller now alleges, among other things, that the Parent Company has materially breached its agreement with the Seller, that the closing of the transactions described above did not occur and that the Parent Company has not paid the asset purchase price. The Seller further contends that it has the right to terminate its agreement with the Parent Company and is free to negotiate another deal with anyone with whom it desires to contract. The Seller has requested that the Parent Company enter into a rescission agreement with respect to the above described transaction. The Parent Company intends to vigorously defend itself in this matter if required to do so.

The Parent Company has been informed by the Creditor, among other things, that if the Parent Company does not promptly resolve its dispute with the Seller and take certain other steps outlined by the Creditor that the Creditor will declare a default under its Secured Promissory Note and related agreements and foreclose on the assets and exercise all other rights granted to Creditor under those instruments and applicable commercial law.

The bank account located in Spokane, Washington that the Parent Company is using for the operations of the New A.C. LaRocco is in the name of Take and Bake. Inc. dba AC LaRocco Pizza. In February 2011, the Creditor notified the Parent Company that it would not change the depository bank account under its lock box agreement until the parties to the Asset Purchase Agreement and the Memorandum resolve their dispute.

Certificate of Designations

On February 23, 2011, the Parent Company filed a Certificate of Designations of Series A Convertible Preferred Stock (the "Certificate of Designations") with the Secretary of State of the State of New Jersey. The Certificate of Designations, subject to the requirements of New Jersey law, states the designation, number of shares, powers, preferences, rights, qualifications, limitations and restrictions of the Parent Company's Series A Convertible Preferred Stock, par value $0.0001 per share (the "Series A Preferred Stock"). The Parent Company intends to seek shareholder ratification of the Certificate of Designations. In summary, the Certificate of Designations provides:

Number

5,000,000 shares of the Parent Company's Preferred Stock are designated as shares of Series A Convertible Preferred Stock.

Dividends

Any dividends (other than dividends on common stock payable solely in common stock or dividends on the Series A Preferred Stock payable solely in Series A Preferred Stock) declared or paid in any fiscal year will be declared or paid among the holders of the Series A Preferred Stock and common stock then outstanding in proportion to the greatest whole number of shares of common stock which would be held by each such holder if all shares of Series A Preferred Stock were converted into shares of common stock pursuant to the terms of the Certificate of Designations. The Parent Company's Board of Directors is under no obligation to declare dividends on the Series A Preferred Stock.

Conversion

Each share of Series A Preferred Stock is generally convertible (subject to an increase in the number of shares of the Parent Company's authorized common stock (the "Conversion Amendment")) into 100 shares of the Parent Company's common stock (the "Conversion Rate").

Subject to the prior increase in the number of the Parent Company's authorized shares of common stock, each share of Series A Preferred Stock will automatically be converted into shares of common stock at the then effective Conversion Rate for such share immediately upon the election of the Parent Company.

Liquidation

In the event of any liquidation, dissolution or winding up of the Parent Company, the assets of the Parent Company legally available for distribution by the Parent Company will be distributed with equal priority and pro rata among the holders of the Series A Preferred Stock and common stock in proportion to the number of shares of common stock held by them, with the shares of Series A Preferred Stock being treated for this purpose as if they had been converted to shares of common stock at the then applicable Conversion Rate.

Voting

On any matter presented to the stockholders of the Parent Company for their action or consideration at any meeting of stockholders of the Parent Company (or by written consent of stockholders in lieu of meeting), each holder of outstanding shares of Series A Preferred Stock would be entitled to cast the number of votes equal to the number of whole shares of common stock into which the shares of Series A Preferred Stock held by such holder are convertible as of the record date for determining stockholders entitled to vote on such matter. For purposes of the foregoing sentence, the Conversion Amendment shall be deemed to be in full force and all shares of Series A

Preferred Stock would be considered to be fully convertible into shares of Common Stock without restriction. Except as provided by law or by the other provisions of the Parent Company's Certificate of Incorporation, holders of Series A Preferred Stock vote together with the holders of common stock as a single class.

Issuance to Take and Bake, Inc.

On March 2, 2011, the Parent Company issued 150,000 shares of Series A Preferred Stock to the Seller, which shares, subject to the limitations on conversion described above, would be convertible into 15,000,000 shares of the Parent Company's common stock.

Other Issuances of Series A Preferred Stock

On March 4, 2011, the Parent Company entered into a letter agreement with Michael J. Friedman, the Parent Company's President and Chief Executive Officer, pursuant to which the Parent Company and Mr. Friedman agreed that an aggregate of $228,008 of accrued but unpaid compensation would be converted into 268,244 shares of Series A Preferred Stock.

On March 4, 2011, the Parent Company issued 100,000 shares of Series A Preferred Stock to each of Michael Friedman, Jay Odintz and Dominick Cingari as a fee for their service on the Parent Company's Board of Directors.

On March 8, 2011, the Parent Company and Jumpstart Marketing, Inc. ("Jumpstart") entered into a letter agreement pursuant to which the Parent Company and Jumpstart agreed that that all amounts owed by the Parent Company to Jumpstart under the Marketing Agreement dated November 20, 2009 (the "Marketing Agreement") between the Parent Company and Jumpstart (pursuant to which Jumpstart provided certain marketing services to the Parent Company) would be converted into 99,000 shares of Series A Preferred Stock (the "Jumpstart Shares") and that the Parent Company would not have any further obligations to Jumpstart under the Marketing Agreement or otherwise.

On March 8, 2011, the Parent Company and 5W Public Relations, LLC ("5W") entered into a letter agreement pursuant to which the Parent Company and 5W agreed that that all amounts owed by the Parent Company to 5W under the letter agreement dated May 25, 2010 (the "5W Agreement") between the Parent Company and 5W (pursuant to which 5W provided certain public relations services to the Parent Company) would be converted into 90,000 shares of Series A Preferred Stock (the "5W Shares") and that the Parent Company would not have any further obligations to 5W under the 5W Agreement or otherwise.

Between March 3, 2011 and March 8, 2011, the Parent Company entered into letter agreements with certain creditors of the Parent Company pursuant to which such creditors agreed to convert an aggregate debt of approximately $686,914 into an aggregate of approximately 1,232,759 shares of Series A Preferred Stock.

Off Balance Sheet Arrangements

We do not have any off balance sheet arrangements that are reasonably likely to have a current or future effect on our financial condition, revenues, results of operations, liquidity or capital expenditures.

Principal Commitments

As of January 31, 2011, we did not have any material commitments for capital expenditures other than the investment required to be made with respect to New A.C. LaRocco as described above.

Critical Accounting Policies

Our interim unaudited consolidated financial statements as of January 31, 2011 have been prepared in accordance with accounting principles generally accepted in the United States of America. The preparation of financial statements in accordance with generally accepted accounting principles requires our management to make estimates and assumptions that affect the reported amounts of assets and liabilities, including the recoverability of tangible and intangible assets, disclosure of contingent assets and liabilities as of the date of the financial statements, and the reported amounts of expenses during the periods covered.

A summary of accounting policies that have been applied to the unaudited consolidated financial statements can be found in Note No. 2 to our unaudited consolidated interim financial statements.

We evaluate our estimates on an on-going basis. The most significant estimates relate to accounts receivable and the fair value of financial instruments. We base our estimates on historical company and industry experience and on various other assumptions that we believe 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. Our actual results may differ materially from those estimates.

Inflation

We do not believe that inflation had a significant impact on our results of operations for the periods presented.

Item 3. Quantitative and Qualitative Disclosures about Market Risk

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

Item 4. Controls and Procedures

Disclosure Controls and Procedures

In connection with the preparation of this Quarterly Report on Form 10-Q, an evaluation was carried out by the Company's management, with the participation of the principal executive officer and the principal financial officer, of the effectiveness of the Company's disclosure controls and procedures (as defined in Rules 13a-15(e) and 15d-15(e) under the Securities Exchange Act of 1934 ("Exchange Act")) as of January 31, 2011. Disclosure controls and procedures are designed to ensure that information required to be disclosed in reports filed or submitted under the Exchange Act is recorded, processed, summarized, and reported within the time periods specified in the Commission's rules and forms, and that such information is accumulated and communicated to management, including the chief executive officer and the chief financial officer, to allow timely decisions regarding required disclosures.

Based on that evaluation, the Company's principal executive officer and principal financial officer concluded, as of the end of the period covered by this report, that the Company's disclosure controls and procedures were *not* effective in recording, processing, summarizing, and reporting information required to be disclosed, within the time periods specified in the Commission's rules and forms, and that such information was not accumulated and communicated to management, including the principal executive officer and the principal financial officer, to allow timely decisions regarding required disclosures.

Material Weakness in Internal Controls Over Financial Reporting

As previously reported in the Company's Annual Report on Form 10-K for the fiscal year ended October 31, 2010, the Company's management has identified material weaknesses in internal control over financial reporting. A material weakness is a control deficiency, or a combination of deficiencies in internal control over financial reporting that creates a reasonable possibility that a material misstatement in annual or interim financial statements will not be prevented or detected on a timely basis. Management has concluded that the Company's internal control over financial reporting had the following deficiency:

- We were unable to maintain any segregation of duties within our business operations due to our reliance on a single individual fulfilling the role of sole officer. This control deficiency did result in adjustments to our 2011 interim and 2010 interim and annual financial statements. Accordingly we have determined that this control deficiency constitutes a material weakness.

To the extent reasonably possible, given our limited resources, our goal is, upon sufficient operating cash flow and/or capital, to separate the responsibilities of principal executive officer and principal financial officer, intending to rely on two or more individuals. We will also seek to expand our current board of directors to include additional individuals willing to perform directorial functions. Since the recited remedial actions will require that we hire or engage additional personnel, this material weakness may not be overcome in the near term due to our limited financial resources. Until such remedial actions can be realized, we will continue to rely on the advice of outside professionals and consultants.

Changes in Internal Control Over Financial Reporting

There were no changes in the Company's internal control over financial reporting that occurred during the three months ended January 31, 2011 that have materially affected, or are reasonably likely to materially affect, the Company's internal control over financial reporting.

PART II - OTHER INFORMATION

Item 1. Legal Proceedings.

None.

Item 1A. Risk Factors.

We are subject to various risks that may materially harm our business, financial condition and results of operations. An investor should carefully consider the risks and uncertainties described below and the other information in this Quarterly Report on Form 10-Q before deciding to purchase our common stock. If any of these risks or uncertainties actually occurs, our business, financial condition or operating results could be materially harmed. In that case, the trading price of our common stock could decline or we may be forced to cease operations.

RISKS RELATED TO OUR BUSINESS

We have limited capital resources and have experienced net losses and negative cash flows and we expect these conditions to continue for the foreseeable future, as such we expect that we will need to obtain additional financing to continue to operate our business. Such financing may be unavailable or available only on disadvantageous terms, which could cause the Company to curtail its business operations and delay the execution of its business plan.

To date, we have not generated significant revenues. Our net losses for the years ended October 31, 2010 and 2009 were $2,015,518 and $756,425 respectively and our net loss for the three months ended January 31, 2011 was $287,798. As of January 31, 2011, we realized an accumulated deficit of $6,893,513. Our revenues have not been sufficient to sustain our operations and we expect that our revenues will not be sufficient to sustain our operations for the foreseeable future. As such, we expect that we will continue to need significant financing to operate our business. Furthermore, there can be no assurance that additional financing will be available or that the terms of such additional financing, if available, will be acceptable to us. If additional financing is not available or not available on terms acceptable to us, our ability to fund our operations or otherwise respond to competitive pressures may be significantly impaired. We could also be forced to curtail our business operations, reduce our investments, decrease or eliminate capital expenditures and delay the execution of our business plan, including, without limitation, all aspects of our operations, which would have a material adverse affect on our business. The items discussed above raise substantial doubt about our ability to continue as a going concern. We cannot assure you that we can achieve or sustain profitability in the future. Our operations are subject to the risks and competition inherent in the establishment of a business enterprise. There can be no assurance that future operations will be profitable. Revenues and profits, if any, will depend upon various factors, including whether our products achieve market acceptance and whether we obtain additional financing. We may not achieve our business objectives and the failure to achieve such goals would have a materially adverse impact on us.

We are currently involved in a dispute with respect to our A.C. LaRocco pizza business. Such dispute may have a materially adverse impact on us.

On March 2, 2010, the Parent Company simultaneously entered into the Asset Purchase Agreement (the "Asset Purchase Agreement") dated March 2, 2010 among the Parent Company, Take and Bake, Inc., doing business as A.C. LaRocco Pizza Company (the "Seller"), Clarence Scott and Karen Leffler and, the Company believes, acquired certain assets and liabilities of the Seller (as further described below) (the "Asset Acquisition"). The Seller was in the business of marketing and distributing all natural and organic, whole grain, heart healthy pizzas, including organic thin pizzas with sprouted grain crust. The purchase price for the assets acquired by the Parent Company pursuant to the Asset Purchase Agreement is 15,000,000 shares of common stock (the "Share Consideration") and monthly payments of $1,800 for a 60 month period. In April 2010, the Parent Company formed a wholly owned subsidiary, A.C. LaRocco, Inc., a Delaware corporation, for the purpose of implementing its new pizza business. We refer to this subsidiary as "New A.C. LaRocco."

The assets acquired by the Company in the Asset Acquisition, included all of the assets of Seller constituting or used in connection with its business, except for certain excluded assets. The assets excluded from the Asset Acquisition, included, among others: (i) receivables due to the Seller on March 2, 2010, (ii) cash and cash equivalents items on hand at the close of business on the closing date, (iii) accounts receivable earned from the operations of the business during the period beginning 60 days prior to the closing date and ending on the closing date, (iv) accounts receivable as to litigation commenced prior to the closing date against a debtor, (v) all judgments in favor of Seller in connection with the collection of accounts receivable and (vi) all checkbooks, stubs, books of account , ledgers and journals related to the prior operation of the Seller's business.

As of the date of filing of this Quarterly Report on Form 10-Q, the Parent Company had not issued the 15,000,000 shares of common stock contemplated by the Asset Purchase Agreement. The Parent Company's Certificate of Incorporation authorizes 200,000,000 shares of common stock, of which, as of the date of filing of this Quarterly Report on Form 10-Q, all 200,000,000 shares were issued and outstanding. As a result, the Parent Company is unable to issue the shares of common stock contemplated by the Asset Purchase Agreement until the number of the Parent Company's authorized shares of common stock is increased. An increase in the Parent Company's authorized shares of common stock is dependent on the approval of the Parent Company's shareholders. On March 2, 2011, the Parent Company issued 150,000 shares of its Series A Convertible Preferred Stock, par value $0.0001 per share (the "Series A Preferred Stock") to the Seller. Please see the discussion of this issuance under "Management's Discussion and Analysis of Financial Condition and Results of Operations."

On March 2, 2010, the parties to the Asset Purchase Agreement also entered into an Asset Acquisition Memorandum (the "Memorandum"). The Memorandum provides, among other things, that the Parent Company is required to invest a minimum of $500,000 within six months of the closing date of the Asset Acquisition into New A.C. LaRocco, which payments may be made directly to New A.C. LaRocco or to anyone that the Seller and New A.C. LaRocco deem necessary. As of January 31, 2011, the Parent Company had invested approximately $214,051 in New A.C. LaRocco.

The Memorandum further provides that a creditor of the Seller (the "Creditor"), is to maintain its priority security lien in all assets transferred in connection with the Asset Acquisition, including the AC LaRocco trade name and trademark logo until:
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- New AC LaRocco and/or the Parent Company completes performance of all obligations to the Creditor, including without limitation, the repayment of all indebtedness to the Creditor assumed by New A.C. LaRocco and the Parent Company under a Secured Promissory Note dated July 6, 2007 in the original principal amount of $218,356.94 (and with a principal balance of $129,384.59 on March 2, 2010), under trade invoices and as otherwise advanced or paid by the Creditor for the benefit of the Parent Company and/or New A.C. LaRocco or on their behalf;
- The Creditor has no further commitment to the Parent Company and/or New A.C. LaRocco that could give rise to an obligation.

Upon payment of all indebtedness owed to the Creditor, the AC LaRocco name and logo would be transferred to New A.C. LaRocco Pizza Company in connection with the termination provisions of a Security Agreement executed in favor of the Creditor in connection with the Asset Acquisition.

Pursuant to the Memorandum, Clarence Scott and Karen Leffler are to maintain the AC LaRocco trade secrets and recipes until investment is made in full, at which point trade secrets and recipes are to be transferred to New A.C. LaRocco, subject to the aforementioned security interest.

The Seller now alleges, among other things, that the Parent Company has materially breached its agreement with the Seller, that the closing of the transactions described above did not occur and that the Parent Company has not paid the asset purchase price. The Seller further contends that it has the right to terminate its agreement with the Parent Company and is free to negotiate another deal with anyone with whom it desires to contract. The Seller has requested that the Parent Company enter into a rescission agreement with respect to the above described transaction. The Parent Company intends to vigorously defend itself in this matter if required to do so.

The Parent Company has been informed by the Creditor, among other things, that if the Parent Company does not promptly resolve its dispute with the Seller and take certain other steps outlined by the Creditor that the Creditor will declare a default under its Secured Promissory Note and related agreements and foreclose on the assets and exercise all other rights granted to Creditor under those instruments and applicable commercial law.

The bank account located in Spokane, Washington that the Parent Company is using for the operations of the New A.C. LaRocco is in the name of Take and Bake. Inc. dba AC LaRocco Pizza. In February 2011, the Creditor and Contract Manufacturer that holds a security interest in the assets of this operating company notified the Parent Company that it would not change the depository bank account under its lock box agreement until the parties to the Asset Purchase Agreement and Asset Acquisition Memorandum resolve their dispute.

The A.C. LaRocco pizza business represents a substantial portion of the Company's revenue and an unfavorable resolution of the above described dispute would have a materially adverse impact on us and seriously harm our business, financial condition, results of operations and cash flows. Even if this dispute is finally resolved in our favor, the dispute may still result in substantial costs for us and may divert management's attention and resources, which could seriously harm our business, financial condition, results of operations and cash flows.

We are currently in default with respect to various outstanding debt obligations, which if we fail to repay, could result in foreclosure upon our assets.

We are currently in default with respect to a number of our debt obligations. In the event we are unable to repay such debt obligations, we could lose all of our assets and be forced to cease our operations.

The Parent Company has no shares of common stock that are authorized and unissued and there is no assurance that its shareholders will approve an increase in the number of its authorized shares of common stock. The failure of the Parent Company's shareholders to approve an increase in the number of the Parent Company's authorized shares of common stock would have a material adverse effect on the Company's business, financial condition, results of operations, liquidity and ability to continue as a going concern.

All 200,000,000 shares of the Parent Company's authorized common stock were outstanding as of the date of this Quarterly Report on Form 10-Q. If the Parent Company's shareholders fail to approve an increase in the number of authorized shares of common stock, the Parent Company may not be able to do any of the following (i) meet its obligations under the Asset Purchase Agreement and the Memorandum with respect to the issuance of share consideration, (ii) issue shares of common stock in connection with future acquisitions, if any, (iii) issue shares of common stock in connection with any future convertible debt or equity financings, if any, (iv) issue shares of common stock upon the conversion of outstanding shares of Parent Company's preferred stock, including the Series A Preferred Stock, (v) issue warrants and stock options, (vi) issue shares in connection with employee benefit programs, (vii) issue shares in connection with outstanding convertible loans or (viii) issue shares in connection with other purposes as the Board may determine in its discretion. The failure of the Parent Company's shareholders to approve an increase in the number of the Parent Company's authorized shares of common stock would have a material adverse effect on the Company's business, financial condition, results of operations and liquidity.

The Certificate of Designations provides that each share of Series A Preferred Stock is convertible, upon the happening of certain events, into 100 shares of common stock which may result in dilution.

As of the date of filing of this Quarterly Report on Form 10-Q with the Securities and Exchange Commission, there were 2,140,003 shares of Series A Preferred Stock outstanding. The Certificate of Designations provides that following an increase in the number of authorized shares of the Company's common stock, each share of Series A Preferred Stock would be convertible into 100 shares of common stock. In the event that the Company increases its authorized shares of common stock, such increase could cause substantial dilution to the ownership interests of our shareholders.

The Company intends to seek the ratification of the Certificate of Designations by the Company's shareholders, which approval may not be obtained. If the Company fails to obtain the necessary shareholder approval of the Certificate of Designations then the Certificate of Designations may not be enforceable under applicable law, which may have a material adverse effect on the Company's business, financial condition and liquidity.

We may be required to raise additional financing by issuing new securities with terms or rights superior to those of our shares of common stock, which could adversely affect the market price of our shares of common stock and our business.

We will require additional financing to fund future operations. We may not be able to obtain financing on favorable terms, if at all. If we raise additional funds by issuing equity securities, the percentage ownership of our current stockholders will be reduced, and the holders of the new equity securities may have rights superior to those of the holders of shares of common stock, which could adversely affect the market price and the voting power of shares of our common stock. If we raise additional funds by issuing debt securities, the holders of these debt securities may similarly have some rights senior to those of the holders of shares of common stock, and the terms of these debt securities could impose restrictions on operations and create a significant interest expense for us which could have a materially adverse affect on our business.

Accrued and Unpaid Payroll Taxes

As of January 31, 2011, the Company owed the Internal Revenue Service and New York State payroll related taxes in the amounts of $118,101 and $30,145, respectively, plus applicable interest and penalties. The total amount due to both taxing authorities including penalties and interest as of January 31, 2011 was approximately $217,000 subject to further penalties and interest plus accruals on unpaid wages for a total of $293,828. The Internal Revenue Service has placed a federal tax lien on all of the assets of the Company and has designated the balance owed as uncollectible at this time. The Company is currently negotiating a payment plan with the State of New York

As of January 31, 2011, the New A.C. LaRocco had filed to do business in the State of Washington and had unpaid payroll taxes payable to the Internal Revenue Service and the State of Washington in an approximate amount of $35,000 including estimated penalties and interest for non-filing and non-payment. The New A.C. LaRocco has filed all of the 2010 quarterly unemployment reports and made the requisite tax payments to the State of Washington.

If we are unable to resolve these tax liabilities such failure could have a material adverse effect on our business, consolidated financial condition, results of operations or liquidity.

We have not yet completed our merger with New York FHP.

On December 16, 2005, the Parent Company entered into an Agreement and Plan of Acquisition and Merger (the "Merger Agreement") with Fresh Harvest Products, Inc., a New York corporation ("New York FHP"), Michael Friedman, Marcia Roberts and Illuminate, Inc. The Merger Agreement contemplates the merger of the Parent Company and New York FHP (the "Merger"). Although the Parent Company has operated as if the Merger was consummated in December 2005, it has come to the Company's attention that certain required filings were not made in the State of New Jersey and the State of New York to properly consummate the Merger. As a result, as of the date of this Quarterly Report on Form 10-Q, the Parent Company and FHP New York had not completed the Merger. The Company intends to make the required filings to complete the Merger and is working diligently to remediate these issues. A failure to complete the Merger could have a material adverse effect on our business, consolidated financial condition, results of operations or liquidity.

There is no assurance that the market will continue to accept our products which could have an adverse affect on our business.

There can be no assurance that our food products will be perceived as being superior to existing products or new products being developed by competing companies or that such products will otherwise be accepted by consumers.

The market prices for our products may exceed the prices of competitive products. There can be no assurance that the prices of our products will be perceived by consumers as cost-effective or that the prices of such products will be competitive with existing or new competing products. If consumers do not accept our products, we may be unable to achieve profitability.

Other companies, many of which have greater resources than we have, may develop competing products which may cause our products to become noncompetitive which could have an adverse affect on our business.

We will be competing with firms that sell organic food products. In addition, additional potential competitors may enter the market in the future. Some of these current and potential competitors have longer operating histories, greater name recognition, access to larger customer bases, well-established business organizations and product lines and significantly greater resources. There can be no assurance that one or more such companies will not succeed in developing or marketing products that will render our products noncompetitive. If we fail to compete successfully, our business would suffer.

We may suffer the loss of key personnel or may be unable to attract and retain qualified personnel to maintain and expand our business which have a material adverse affect on our business.

Our success is highly dependent on the continued services of certain skilled management and personnel. The loss of any of these individuals could have a material adverse effect on us. In addition, our success will depend upon, among other factors, the recruitment and retention of additional highly skilled and experienced management and personnel. There can be no assurance that we will be able to retain existing employees or to attract and retain additional personnel on acceptable terms given the competition for such personnel and our limited financial resources. In addition, we are highly dependent on the services of our President and Chief Executive Officer, Michael Friedman, and Mr. Friedman devotes a portion of his time to unrelated business interests.

Our common stock is considered a "penny stock" and as a result, related broker-dealer requirements may hamper its trading and liquidity.

Our common stock is considered to be a "penny stock" since it meets one or more of the definitions in Rules 15g-2 through 15g-6 promulgated under Section 15(g) of the Exchange Act. These include but are not limited to the following: (i) the common stock trades at a price less than $5.00 per share; (ii) the common stock is not traded on a "recognized" national exchange; or (iii) the common stock is issued by a company with average revenues of less than $6.0 million for the past three (3) years. The principal result or effect of being designated a "penny stock" is that securities broker-dealers cannot recommend our common stock to investors, thus hampering its liquidity.

Section 15(g) and Rule 15g-2 require broker-dealers dealing in penny stocks to provide potential investors with documentation disclosing the risks of penny stocks and to obtain a manually signed and dated written receipt of the documents before effecting any transaction in a penny stock for the investor's account. Potential investors in our common stock are urged to obtain and read such disclosure carefully before purchasing any of our shares.

Moreover, Rule 15g-9 requires broker-dealers in penny stocks to approve the account of any investor for transactions in such stocks before selling any penny stock to that investor. This procedure requires the broker-dealer to (i) obtain from the investor information concerning his or her financial situation, investment experience and investment objectives; (ii) reasonably determine, based on that information, that transactions in penny stocks are suitable for the investor and that the investor has sufficient knowledge and experience as to be reasonably capable of evaluating the risks of penny stock transactions; (iii) provide the investor with a written statement setting forth the basis on which the broker-dealer made the determination in (ii) above; and (iv) receive a signed and dated copy of such statement from the investor, confirming that it accurately reflects the investor's financial situation, investment experience and investment objectives.

We may have difficulty raising necessary capital to fund operations as a result of market price volatility for our shares of common stock.

The market price of our common stock is likely to be highly volatile and could fluctuate widely in price in response to various factors, many of which are beyond our control, including:

- new products by us or our competitors;
- additions or departures of key personnel;
- sales of our common stock;
- our ability to integrate operations and products;
- our ability to execute our business plan;
- operating results below expectations;
- industry developments;
- economic and other external factors; and
- period-to-period fluctuations in our financial results.

Because we have limited revenues to date, you may consider any one of these factors to be material. Our stock price may fluctuate widely as a result of any of the above listed factors. In recent years, the securities markets in the U.S. have experienced a high level of price and volume volatility, and the market price of securities of many companies have experienced wide fluctuations that have not necessarily been related to the operations, performances, underlying asset values or prospects of such companies. For these reasons, our shares of common stock can also be expected to be subject to volatility resulting from purely market forces over which we will have no control. If our business development plans are successful, we may require additional financing to continue to develop our products and to expand into new markets. The success of our products may, therefore, be dependent upon our ability to obtain financing through debt and equity or other means.

We will not pay cash dividends and investors may have to sell their shares in order to realize their investment.

We do not intend to pay cash dividends on our common stock in the foreseeable future. We intend to retain future earnings, if any, for reinvestment in the development and marketing of our products. As a result, investors may have to sell their shares of common stock to realize their investment.

Our business and future operating results may be adversely affected by events that are outside of our control.

Our business and operating results are vulnerable to interruption by events outside of our control, such as earthquakes, fire, power loss, telecommunications failures and uncertainties arising out of terrorist attacks throughout the world, the economic consequences of military action and the associated political instability, and the effect of heightened security concerns on domestic and international travel and commerce.

RISKS RELATING TO OUR INDUSTRY

We may be subject to significant liability which could materially harm our business should the consumption of any of our products cause illness or physical harm.

The sale of food products for human consumption involves the risk of injury or illness to consumers. Such injuries may result from inadvertent mislabeling, tampering by unauthorized third parties or product contamination or spoilage. Under certain circumstances, we may be required to recall or withdraw products, which may lead to a material adverse effect on our business. Even if a situation does not necessitate a recall or market withdrawal, product liability claims might be asserted against us. While we are subject to governmental inspection and regulations and believe our facilities and those of our co-packers comply in all material respects with all applicable laws and regulations, if the consumption of any of our products causes, or is alleged to have caused, a health-related illness in the future we may become subject to claims or lawsuits relating to such matters. Even if a product liability claim is unsuccessful or is not fully pursued, the negative publicity surrounding any assertion that our products caused illness or physical harm could adversely affect our reputation with existing and potential customers and consumers and our corporate and brand image. Moreover, claims or liabilities of this sort might not be covered by our insurance or by any rights of indemnity or contribution that we may have against others. A product liability judgment against us or a product recall could have a material adverse effect on our business, consolidated financial condition, results of operations or liquidity.

We rely on independent certification for a number of our food products, the loss of which could materially harm our business.

We rely on independent certification, such as certifications of our products as "organic", to differentiate our products from others. The loss of any independent certifications could adversely affect our market position as a natural and organic food company, which could harm our business.

We must comply with the requirements of independent organizations or certification authorities in order to label our products as certified. For example, we can lose our "organic" certification if a manufacturing plant becomes contaminated with non-organic materials, or if it is not properly cleaned after a production run. In addition, all raw materials must be certified organic.

Consumer concern regarding the safety and quality of food products or health concerns could adversely affect sales of certain of our products.

If consumers in our principal markets lose confidence in the safety and quality of our food products, even without a product liability claim or a product recall, our business could be adversely affected. Consumers have been increasingly focused on food safety and health and wellness with respect to the food products that they buy. The food industry is also subject to scrutiny relating to genetically modified organisms and the health implications of obesity. We have been and will continue to be impacted by publicity concerning the health implications of food products generally, which could negatively influence consumer perception and acceptance of our products and marketing programs. Developments in any of these areas could cause our results to differ materially from results that are reflected in forward-looking statements herein.

The cost of compliance with organic regulations may adversely impact our profitability.

Our products are organic and are required to meet the standards set forth in the Organic Foods Production Act and the regulations adopted by the National Organic Standards Board. These regulations require strict methods of production for organic food products and limit the ability of food processors to use non-organic or synthetic materials in the production of organic foods or in the raising of organic livestock. Compliance with these regulations will increase our cost of product, which we may be unable to offset with price increases. Accordingly, compliance with these regulations may adversely affect our profitability.

Sales of our products will depend, in part, on the performance of local, regional and national supermarkets, retailers, distributors, brokers and wholesalers, and should they perform poorly or give higher priority to other brands or products, our business could be adversely affected.

We sell our products to consumers principally through local, regional and national supermarkets, retailers, distributors, brokers and wholesalers. There is no assurance that we will be able to maintain such distribution outlets. The poor performance by such distributors, or our inability to collect accounts receivable from them, could materially and adversely affect our results of operations and financial condition. In addition, such distributors offer branded and private label products that compete directly with our products for retail shelf space and consumer purchases. Accordingly, there is a risk that our distributors may give higher priority to their own products or to the products of our competitors. In the future, our customers may not continue to purchase our products or provide our products with adequate levels of promotional support.

Our co-packers are subject to numerous laws and governmental regulations, exposing them to potential claims and compliance costs that could adversely affect our business

Our co-packers are subject to extensive regulation by the U.S. Food and Drug Administration (FDA), the U.S. Department of Agriculture (USDA) and other national, state and local authorities. For example, our co-packers are subject to the Food, Drug and Cosmetic Act and regulations promulgated by the FDA. This comprehensive regulatory program governs, among other things, the manufacturing, composition and ingredients, packaging and safety of foods. Under this program the FDA regulates manufacturing practices for foods through our current "good manufacturing practices" regulations and specifies the recipes for certain foods. Furthermore, our co-packers' processing facilities and products are subject to periodic inspection by federal, state and local authorities. Any changes in these laws and regulations could increase the cost of developing and distributing our products and otherwise increase the cost of conducting our business, which would adversely affect our financial condition and results of operations. In addition, failure by our co-packers to comply with applicable laws and regulations, including future laws and regulations, could subject them to civil remedies, including fines, injunctions, recalls or seizures, as well as potential criminal sanctions, which could have a material adverse effect on our supply of products, our business, consolidated financial condition, results of operations or liquidity.

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

During the three months ended January 31, 2011, the Company sold promissory notes convertible into shares of its common stock in the principal amount of $23,000. The exemption from registration for the issuance of such promissory notes was based on Section 4(2) of the Securities Act of 1933, as amended.

Item 3. Defaults Upon Senior Securities.

See the disclosure under Notes Nos. 4 and 5 to the Company's unaudited consolidated interim financial statements with respect to the Company's past due loans.

Item 4. (Removed and Reserved)

Item 5. Other Information.

None.

Item 6. Exhibits.

Exhibit	Description
31.1	Certification pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
32.1	Certification pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

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.

Fresh Harvest Products, Inc.
(Registrant)

/s/ Michael Jordan Friedman
____
Michael Jordan Friedman, President, Chief Executive Officer and Chief Financial Officer

Date: March 17, 2011

Exhibit 31.1

CERTIFICATIONS

I, MICHAEL JORDAN FRIEDMAN, certify that:

1. I have reviewed this Quarterly Report on Form 10-Q for the quarter ended January 31, 2011 of Fresh Harvest Products, Inc.;

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. The registrant's other certifying officer(s) 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 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 (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer(s) and I have disclosed, based on our 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.

Dated: March 17, 2011

FRESH HARVEST PRODUCTS, INC.

/s/ Michael Jordan Friedman

Michael Jordan Freidman

Chief Executive Officer, President, Chief Financial Officer and Chairman

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

In connection with the Quarterly Report of Fresh Harvest Products, Inc. (the “Registrant”) on Form 10-Q for the quarter ended January 31, 2011 as filed with the Securities and Exchange Commission on the date hereof (the “Report”), I, Michael Jordan Friedman, Principal Executive Officer and the Principal Financial Officer of the Registrant, 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) the Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended; and

(2) the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Registrant.

FRESH HARVEST PRODUCTS, INC.

Dated: March 17, 2011

/s/ Michael Jordan Friedman

Michael Jordan Freidman
Chief Executive Officer, President, Chief Financial Officer and Chairman