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

FORM 10-QSB

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

For the quarterly period ended January 31, 2006

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

For the transition period from _____ to _____

Serino 2, Corp.
(Name of small business issuer in its charter)

New Jersey	Applied For
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification Number)
3163 Kennedy Boulevard, Jersey City, New Jersey	07306
(Address of principal executive offices)	(Zip Code)

Issuer's telephone number: (201) 217-4137

Check whether the issuer (1) has filed all documents and reports required to be filed by Sections 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filings for the past 90 days. **YES ☒** **NO ☐**

Indicate by check mark whether the registrant is a shell company (as defined by Rule 12b-2 of the Exchange Act.)
☒ Yes ☐ No

APPLICABLE ONLY TO CORPORATE ISSUERS:

State the number of shares outstanding of each of the issuer's classes of common equity, as of January 31, 2006: **100,000 shares of common stock.**

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

SERINO 2, CORP.
FORM 10-QSB

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PART I

Item 1. Financial Information

BASIS OF PRESENTATION

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

SERINO 2 CORP.
(a development stage company)

FINANCIAL STATEMENTS

AS OF JANUARY 31, 2006

SERINO 2 CORP.
(a development stage company)
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SERINO 2 CORP.
(a development stage company)
BALANCE SHEET
As of January 31, 2006 and April 30, 2005

ASSETS

CURRENT ASSETS	Jan. 31, 2006	April 30, 2005
Cash	\$ 0	\$ 0
	-----	-----

TOTAL ASSETS	\$ 0	\$ 0
	=====	=====

LIABILITIES AND STOCKHOLDER'S EQUITY

CURRENT LIABILITIES

Accrued expenses	\$ 1,550	\$ 500
	-----	-----

TOTAL LIABILITIES	1,550	500
-------------------	-------	-----

STOCKHOLDER'S EQUITY

PREFERRED STOCK - par value \$0.0001; 50,000,000 shares authorized; none issued or outstanding	0	0
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Common Stock - par value \$0.0001; 200,000,000 shares authorized; 100,000 and 1,000,000 issued and outstanding	10	100
--	----	-----

Additional paid in capital	90	0
----------------------------	----	---

Accumulated Deficit	(1,650)	(600)
	-----	-----

Total stockholder's equity	(1,550)	(500)
	-----	-----

TOTAL LIABILITIES AND EQUITY	\$ 0	\$ 0
	=====	=====

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

SERINO 2 CORP.
(a development stage company)
STATEMENT OF OPERATIONS
For the three and nine months ended January 31, 2006, and
from inception (April 29, 2005) through January 31, 2006

	Three Months Jan. 31, 2006	Nine Months Jan. 31, 2006	From Inception to Jan. 31, 2006
REVENUE	\$ 0	\$ 0	\$ 0
COST OF SALES	0	0	0
	-----	-----	-----
GROSS PROFIT	0	0	0
GENERAL AND ADMINISTRATIVE EXPENSES	350	1,050	1,650
	-----	-----	-----
NET LOSS	(350)	(1,050)	(1,650)
ACCUMULATED DEFICIT, BEGINNING BALANCE	(1,300)	(600)	0
	-----	-----	-----
ACCUMULATED DEFICIT, ENDING BALANCE	\$ (1,650)	\$ (1,650)	\$ (1,650)
	=====	=====	=====

EARNINGS PER SHARE

Net loss per share	(\$0.01)
Weighted Average Number of Common Shares Outstanding	100,000

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

SERINO 2 CORP.
(a development stage company)
STATEMENT OF STOCKHOLDER'S EQUITY
From inception (April 29, 2005) through January 31, 2006

	SHARES	COMMON STOCK	ADDITIONAL PAID IN	ACCUMULATED DEFICIT	TOTAL
	-----	-----	-----	-----	-----
Stock issued as compensation for acceptance of incorporation expenses on April 29, 2005 at \$0.0001 per share	1,000,000	\$ 100	\$ 0	\$ 0	\$ 100
Net loss				(600)	(600)
	-----	-----	-----	-----	-----
Total at April 30, 2005	1,000,000	\$ 100	\$ 0	\$ (600)	\$ (500)
Stock returned to treasury And cancelled on May 1, 2005	(900,000)	(90)	90	0	0
Net loss				(1,050)	(1,050)
	-----	-----	-----	-----	-----
Total at January 31, 2006	100,000	\$ 10	\$ 90	\$ (1,650)	\$ (1,550)
	=====	=====	=====	=====	=====

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

SERINO 2 CORP.
(a development stage company)
STATEMENT OF CASH FLOWS
For the nine months ended January 31, 2006 and
from inception (April 29, 2005) through January 31, 2006

	Nine Months Jan. 31, 2006	From Inception
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income (loss)	\$ (1,050)	\$ (1,650)
Stock issued as compensation	0	100
Increases (Decrease) in accrued expenses	1,050	1,550
NET CASH PROVIDED OR (USED) IN OPERATIONS	0	0
CASH FLOWS FROM INVESTING ACTIVITIES		
None	0	0
CASH FLOWS FROM FINANCING ACTIVITIES		
None	0	0
CASH RECONCILIATION		
Net increase (decrease) in cash	0	0
Beginning cash balance	0	0
CASH BALANCE AT END OF PERIOD	\$ 0	\$ 0

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

SERINO 2 CORP.
(a development stage company)
NOTES TO FINANCIAL STATEMENTS

1. Summary of significant accounting policies:

Industry: SERINO 2 CORP. (the Company), a Company incorporated in the state of New Jersey as of April 29, 2005, plans to locate and negotiate with a business entity for the combination of that target company with the Company. The combination will normally take the form of a merger, stock-for-stock exchange or stock- for-assets exchange. In most instances the target company will wish to structure the business combination to be within the definition of a tax-free reorganization under Section 351 or Section 368 of the Internal Revenue Code of 1986, as amended. No assurances can be given that the Company will be successful in locating or negotiating with any target company.

The Company has been formed to provide a method for a foreign or domestic private company to become a reporting ("public") company whose securities are qualified for trading in the United States secondary market.

The Company has adopted its fiscal year end to be April 30.

Results of Operations and Ongoing Entity: The Company is considered to be an ongoing entity. The Company's shareholders fund any shortfalls in the Company's cash flow on a day to day basis during the time period that the Company is in the development stage.

Liquidity and Capital Resources: In addition to the stockholder funding capital shortfalls; the Company anticipates interested investors that intend to fund the Company's growth once a business is located.

Cash and Cash Equivalents: The Company considers cash on hand and amounts on deposit with financial institutions which have original maturities of three months or less to be cash and cash equivalents.

Basis of Accounting: The Company's financial statements are prepared in accordance with generally accepted accounting principles.

Income Taxes: The Company utilizes the asset and liability method to measure and record deferred income tax assets and liabilities. Deferred tax assets and liabilities reflect the future income tax effects of temporary differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases and are measured using enacted tax rates that apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. Deferred tax assets are reduced by a valuation allowance when in the opinion of management, it is more likely than not that some portion or all of the deferred tax assets will not be realized. At this time, the Company has set up an allowance for deferred taxes as there is no company history to indicate the usage of deferred tax assets and liabilities.

Fair Value of Financial Instruments: The Company's financial instruments may include cash and cash equivalents, short-term investments, accounts receivable, accounts payable and liabilities to banks and shareholders. The carrying amount of long-term debt to banks approximates fair value based on interest rates that are currently available to the Company for issuance of debt with similar terms and remaining maturities. The carrying amounts of other financial instruments approximate their fair value because of short-term maturities.

SERINO 2 CORP.
(a development stage company)
NOTES TO FINANCIAL STATEMENTS

Concentrations of Credit Risk: Financial instruments which potentially expose the Company to concentrations of credit risk consist principally of operating demand deposit accounts. The Company's policy is to place its operating demand deposit accounts with high credit quality financial institutions. At this time the Company has no deposits that are at risk.

2. Related Party Transactions and Going Concern:

The Company's financial statements have been presented on the basis that it is a going concern in the development stage, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. At this time the Company has not identified the business that it wishes to engage in.

The Company's shareholders fund the Company's activities while the Company takes steps to locate and negotiate with a business entity for combination; however, there can be no assurance these activities will be successful.

3. Accounts Receivable and Customer Deposits:

Accounts receivable and Customer deposits do not exist at this time and therefore have no allowances accounted for or disclosures made.

4. Use of Estimates:

Management uses estimates and assumptions in preparing these financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenue and expenses. Management has no reason to make estimates at this time.

5. Revenue and Cost Recognition:

The Company uses the accrual basis of accounting in accordance with generally accepted accounting principles for financial statement reporting.

6. Accrued Expenses:

Accrued expenses consist of accrued legal, accounting and office costs during this stage of the business.

7. Operating Lease Agreements:

The Company has no agreements at this time.

8. Stockholder's Equity:

Preferred Stock:

Preferred stock includes 50,000,000 shares authorized at a par value of \$0.0001 None of which have been issued.

SERINO 2 CORP.
(a development stage company)
NOTES TO FINANCIAL STATEMENTS

Common Stock:

Common Stock includes 100,000,000 shares authorized at a par value of \$0.0001, of which 1,000,000 have been issued for the amount of \$100 on April 29, 2005 in acceptance of the incorporation expenses for the Company. On May 1, 2005 900,000 common shares of stock were returned to treasury and cancelled at a value of \$0.00.

9. Required Cash Flow Disclosure for Interest and Taxes Paid:

The company has paid no amounts for federal income taxes and interest. The Company issued 100,000 common shares of stock to its sole shareholder in acceptance of the incorporation expenses for the Company.

10. Earnings Per Share:

Basic earnings per share ("EPS") is computed by dividing earnings available to common shareholders by the weighted-average number of common shares outstanding for the period as required by the Financial Accounting Standards Board (FASB) under Statement of Financial Accounting Standards (SFAS) No. 128, "Earnings per Shares". Diluted EPS reflects the potential dilution of securities that could share in the earnings.

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

Plan of Operation

The Company is continuing its efforts to locate a merger Candidate for the purpose of a merger. It is possible that the Company will be successful in locating such a merger candidate and closing such merger. However, if the registrant cannot effect a non-cash acquisition, the registrant may have to raise funds from a private offering of its securities under Rule 506 of Regulation D. There is no assurance the registrant would obtain any such equity funding.

Results of Operation

The Company did not have any operating income from inception (April 29, 2005) through January 31, 2006. For the nine months ended January 31, 2006, the Company recognized a net loss of \$1,050. Some general and administrative expenses during the year were accrued. Expenses for the year were comprised of costs mainly associated with legal, accounting and office.

Liquidity and Capital Resources

At January 31, 2006, the Company had no capital resources and will rely upon the issuance of common stock and additional capital contributions from shareholders to fund administrative expenses pending acquisition of an operating company.

Item 3. Controls and Procedures

(a) Evaluation of disclosure controls and procedures.

The Chief Executive Officer of Serino 2, Corp. maintains a system of disclosure controls and procedures that is designed to provide reasonable assurance that information which is required to be disclosed is accumulated and communicated to management in a timely manner. Under the supervision and with the participation of management, the certifying officer evaluated the effectiveness of the design and operation of the Company's disclosure controls and procedures (as defined in Rule [13a-14(c)/15d-14(c)] under the Exchange Act) within 90 days prior to the filing date of this report. Based upon that evaluation, the certifying officer concluded that the Company's disclosure controls and procedures are effective in timely alerting management to material information relative to the Company required to be disclosed in periodic filings with the SEC.

(b) Changes in internal controls.

The Chief Executive Officer has indicated that there were no significant changes in internal controls or other factors that could significantly affect such controls subsequent to the date of his evaluation, and there were no such control actions with regard to significant deficiencies and material weaknesses.

PART II - OTHER INFORMATION

Item 1. Legal Proceedings.

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

Item 2. Changes in Securities.

None

Item 3. Defaults Upon Senior Securities.

None

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

No matter was submitted during the quarter ending January 31, 2006 covered by this report to a vote of the Company's shareholders, through the solicitation of proxies or otherwise.

Item 5. Other Information.

None

Item 6. Exhibits.

(a) Exhibits

31.1 Certification pursuant to Section 302 of Sarbanes Oxley Act of 2002

32.1 Certification pursuant to Section 906 of Sarbanes Oxley Act of 2002

SIGNATURES

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

By: /s/ Vincent L. Verdiramo

Vincent L. Verdiramo

Title: President

Dated: March 22, 2006

Certification

I, Vincent Verdiramo , certify that:

- (1) I have reviewed this Registration Report on Form 10-QSB of Serino 2, Corp.;
- (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 small business issuer as of, and for, the periods presented in this report;
- (4) I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the small business issuer 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 small business issuer, 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 small business issuer'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 small business issuer's internal control over financial reporting that occurred during the small business issuer's most recent fiscal quarter (the small business issuer's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the small business issuer's internal control over financial reporting; and
- (5) I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the small business issuer's auditors and the audit committee of the small business issuer'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 small business issuer'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 small business issuer's internal control over financial reporting.

Dated: March 22, 2006

/s/ Vincent L. Verdiramo

Principal Executive Officer

Exhibit 32

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

I, Vincent Verdiramo, President of Serino 2, Corp. (the “Company”) do hereby certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to my knowledge:

1. This Quarterly Report on Form 10-QSB of the Company for the period ended January 31, 2006 as filed with the Securities and Exchange Commission (the “report”), fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
2. The information contained in the report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated: March 22, 2006

/s/ Vincent L. Verdiramo

President