

Semper Flowers, Inc.  
Form 10-Q  
May 15, 2009

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

FORM 10-Q

(Mark One)

QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended March 31, 2009

TRANSITION REPORT UNDER SECTION 13 or 15(d) OF THE EXCHANGE ACT

For the transition period from \_\_\_\_\_ to \_\_\_\_\_

Commission File Number: 333-149158

SEMPER FLOWERS, INC.

(Exact name of small business issuer as specified in its charter)

Nevada  
(State or other jurisdiction of incorporation or  
organization)

26-1212244  
(I.R.S. Employer Identification No.)

1040 First Avenue, Suite. 173, New York, New York 10021  
(Address of principal executive offices)

212-861-9239  
(Issuer's telephone number)

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

Check whether the issuer (1) filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act") during the past 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 is a large accelerated filer, an accelerated filer, or a non-accelerated filer.

Large accelerated filer  Accelerated filer   
Non-accelerated filer  Smaller reporting company

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

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Indicate by check mark whether the registrant has filed all documents and reports required to be filed by Section 12, 13 or 15(d) of the Securities Exchange Act of 1934 subsequent to the distribution of securities under a plan confirmed by a court. Yes  No

The number of shares of Common Stock of the issuer outstanding as of March 31, 2009 was 4,933,529.

Transitional Small Business Disclosure Format (check one): 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

SEMPER FLOWERS, INC.  
(a development stage company)

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SEMPER FLOWERS, INC. & SUBSIDIARY  
(a development stage company)  
CONSOLIDATED BALANCE SHEETS

	March 31, 2009 (UNAUDITED)	December 31, 2008 (AUDITED)
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 1,227	\$ 50
Total assets	\$ 1,227	\$ 50
<b>LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 23,202	\$ 20,000
Advance from shareholder	47,834	42,833
Total current liabilities	71,036	62,833
<b>STOCKHOLDERS' EQUITY (DEFICIT)</b>		
Preferred stock, \$.0001 par value, 10,000,000 shares authorized, no shares issued and outstanding	-	-
Common stock, \$.0001 par value, 100,000,000 shares authorized, 4,933,529 issued and outstanding	493	493
Additional paid-in capital	246,183	246,183
Deficit accumulated during the development stage	(316,485)	(309,459)
Total stockholders' equity (deficit)	(69,809)	(62,783)
Total liabilities and stockholders' equity (deficit)	\$ 1,227	\$ 50

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

SEMPER FLOWERS, INC.  
(a development stage company)  
STATEMENTS OF OPERATIONS  
(UNAUDITED)

	For the three months ended March 31, 2009	For the three months ended March 31, 2008	Cumulative Totals From Inception (October 9, 2007) Through March 31, 2009
Revenue	\$ -	\$ -	\$ -
Cost of revenue	-	-	-
Gross profit	-	-	-
General and administrative expenses			
Payroll	-	4,500	114,500
Legal and professional fees	2,500	57,297	146,615
Office and administrative	4,526	5,732	40,248
Interest expense	-	3,000	11,000
Total operating expenses	7,026	70,529	312,363
Loss from continuing operations	(7,026)	(70,529)	(312,363)
Discontinued operations, net of tax:			
Income (loss) from operations	-	4,602	5,303
Loss on disposal of subsidiary	-	-	(9,425)
Total loss from discontinued operations		4,602	(4,122)
Net loss	\$ (7,026)	\$ (65,927)	\$ (316,485)
(Loss) per share:			
Basic and diluted earnings (loss) per share	\$ (0.00)	\$ (0.01)	
Weighted average shares outstanding - basic and diluted	4,933,529	4,933,529	

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



SEMPER FLOWERS, INC.  
(a development stage  
company)  
STATEMENT OF CHANGES IN STOCKHOLDERS' EQUITY (DEFICIT) (UNAUDITED)  
FOR THE PERIOD FROM OCTOBER 9, 2007 (INCEPTION) TO MARCH 31, 2009

	Preferred Stock		Common Stock		Additional	Accumulated	Total
	Shares	Amount	Shares	Amount	Paid-in Capital	Deficit	Stockholders' Equity (Deficit)
Balance, October 9, 2007 (Inception)	-	\$ -	-	\$ -	\$ -	\$ -	\$ -
Issuance of restricted shares to officer @ \$0.05 per share	-	-	2,000,000	200	99,800	-	100,000
Issuance of Common Stock for services @ \$0.05 per share	-	-	423,529	42	21,134	-	21,176
Sale of Common Stock @ \$0.05 per share	-	-	2,510,000	251	125,249	-	125,500
Net loss	-	-	-	-	-	(152,623)	(152,623)
Balance, December 31, 2007	-	-	4,933,529	493	246,183	(152,623)	94,053
Net loss	-	-	-	-	-	(156,836)	(156,836)
Balance, December 31, 2008	-	-	4,933,529	493	246,183	(309,459)	(62,783)
Net loss	-	-	-	-	-	(7,026)	(7,026)
	-	\$ -	4,933,529	\$ 493	\$ 246,183	\$ (316,485)	\$ (69,809)

Balance, March  
31, 2009

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



SEMPER FLOWERS, INC.  
(a development stage company)  
STATEMENTS OF CASH FLOWS  
(UNAUDITED)

	For the three months ended		Cumulative Totals From Inception (October 29, 2007)
	March 31, 2009	March 31, 2008	Through March 31, 2009
<b>Cash flows from operating activities:</b>			
Net loss	\$ (7,026)	\$ (65,926)	\$ (320,607)
<b>Adjustments to reconcile net loss to net cash used in operating activities:</b>			
Discontinued operations	-	4,602	4,122
Common stock issued for services	-	-	121,176
<b>Increase in assets and liabilities:</b>			
Subscription receivable	-	30,000	-
Accounts payable and accrued expenses	3,202	27,500	23,202
Net cash used in operating activities	(3,824)	(3,824)	(172,107)
<b>Cash flows from financing activities:</b>			
Advance from shareholder	5,001	-	47,834
Proceeds from sale of capital stock	-	-	125,500
Net cash provided by financing activities	5,001	-	173,334