

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

Form 10-Q

Quarterly Report Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934
For the Quarterly Period Ended September 30, 2009

Commission File Number 333-150616

Pole Perfect Studios, Inc.

(Exact name of registrant as specified in its charter)

Nevada 74-3237581
(State or other jurisdiction of (I.R.S. Employer
incorporation or organization) Identification No.)

Pole Perfect Studios, Inc.
34570 Rockcliff Place
Longwood, Florida 32779
(407) 733-4200

(Registrant's telephone number, including area code)

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 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. (Check one):

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

4,351,732 shares of Common Stock, par value \$.001, were outstanding on August 13, 2009.

POLE PERFECT STUDIOS, INC.

PART I—FINANCIAL INFORMATION

ITEM I. FINANCIAL STATEMENTS

Pole Perfect Studios, Inc.

(A Development Stage Enterprise)

Unaudited Financial Statements

September 30, 2009 and 2008

Pole Perfect Studios, Inc.

(A Development Stage Enterprise)

Unaudited Financial Statements

September 30, 2009 and 2008

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POLE PERFECT STUDIOS, INC.
(A Development Stage Enterprise)
Balance Sheets

	September 30, 2009	December 31, 2008
	<u>(Unaudited)</u>	<u></u>
ASSETS		
Current assets		
Cash	\$ <u>18,123</u>	\$ <u>33,301</u>
Total current assets	<u>18,123</u>	<u>33,301</u>
Total assets	<u>\$ 18,123</u>	<u>\$ 33,301</u>
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current liabilities		
Accounts payable	\$ <u>400</u>	\$ <u>-</u>
Total current liabilities	<u>400</u>	<u>-</u>
Stockholders' Equity		
Preferred stock, \$.001 par value; 5,000,000 shares authorized, no shares issued or outstanding	-	-
Common stock, \$.001 par value; 75,000,000 shares authorized, 4,351,732 issued and outstanding	4,352	4,352
Additional paid-in capital	65,945	65,945
Deficit accumulated during the development stage	<u>(52,574)</u>	<u>(36,996)</u>
Total stockholders' equity	<u>17,723</u>	<u>33,301</u>
Total liabilities and stockholders' equity	<u>\$ 18,123</u>	<u>\$ 33,301</u>

POLE PERFECT STUDIOS, INC.

(A Development Stage Enterprise)

Statements of Operations

(Unaudted)

	Three Months Ended		Nine Months Ended		For the period
	September 30,		September 30,		October 30, 2007
	2009	2008	2009	2008	(Inception) to
					September 30, 2009
Revenue	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Expenses					
Professional fees	7,615	17,800	15,536	17,800	37,411
Other general & administrative	<u>42</u>	<u>-</u>	<u>42</u>	<u>3,396</u>	<u>15,163</u>
Total expenses	<u>7,657</u>	<u>17,800</u>	<u>15,578</u>	<u>21,196</u>	<u>52,574</u>
Net loss	\$ <u>(7,657)</u>	\$ <u>(17,800)</u>	\$ <u>(15,578)</u>	\$ <u>(21,196)</u>	\$ <u>(52,574)</u>
Net loss per weighted share,					
basic and fully diluted	\$ <u>(0.00)</u>	\$ <u>(0.00)</u>	\$ <u>(0.00)</u>	\$ <u>(0.01)</u>	
Weighted average number of common shares outstanding, basic and					
fully diluted	<u>4,351,732</u>	<u>3,977,804</u>	<u>4,351,732</u>	<u>3,854,005</u>	

POLE PERFECT STUDIOS, INC.
(A Development Stage Enterprise)
Statements of Cash Flows
(Unaudited)

	For the Nine Months Ended September 30,		For the period October 30, 2007 (Inception) to September 30, 2009
	2009	2008	
Cash flows from operating activities			
Net loss	\$ (15,578)	\$ (21,196)	\$ (52,574)
Adjustments to reconcile net loss to net cash used in operating activities:			
Common stock issued for services	-	-	3,000
Changes in operating liabilities:			
Accounts payable	<u>400</u>	<u>-</u>	<u>400</u>
Net cash used in operating activities	<u>(15,178)</u>	<u>(21,196)</u>	<u>(49,174)</u>
Net cash used in investing activities	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from financing activities			
Proceeds from sale of stock	<u>-</u>	<u>37,555</u>	<u>67,297</u>
Net cash provided by financing activities	<u>-</u>	<u>37,555</u>	<u>67,297</u>
Net increase (decrease) in cash	(15,178)	16,359	18,123
Cash at beginning of period	<u>33,301</u>	<u>17,000</u>	<u>-</u>
Cash at end of period	<u>\$ 18,123</u>	<u>\$ 33,359</u>	<u>\$ 18,123</u>
Supplemental disclosure of non-cash investing and financing activities:			
Issuance of 154,639 shares of common stock for professional and consulting services	\$ <u>-</u>	\$ <u>-</u>	\$ <u>3,000</u>
Supplemental Cash Flow Information:			
Cash paid for interest	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Cash paid for income taxes	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

POLE PERFECT STUDIOS, INC.
(A Development Stage Enterprise)
Notes to the Unaudited Financial Statements
September 30, 2009 and 2008

NOTE 1 - CONDENSED FINANCIAL STATEMENTS

The accompanying unaudited financial statements have been prepared in accordance with generally accepted accounting principles for interim financial information and with the instructions to Form 10-Q.

Accordingly, the financial statements do not include all of the information and footnotes required by generally accepted accounting principles for complete financial statements. In the opinion of management, the accompanying unaudited financial statements as of September 30, 2009 and for the three and nine months ended September 30, 2009 and 2008 reflect all adjustments (consisting only of normal recurring items) necessary to present fairly the financial information set forth therein. The financial statements contained herein should be read in conjunction with the audited financial statements and accompanying notes to the financial statements included in the Company's Annual Report on Form 10-K for the year ended December 31, 2008. The results of operations for the nine-month period ended September 30, 2009 are not necessarily indicative of the operating results for the full year ended December 31, 2009.

The Company has evaluated, for adjustment to or disclosure in the financial statements, all subsequent events that occurred up to the time of the Company's issuance of its financial statements on November 10, 2009.

NOTE 2 - GOING CONCERN

The Company's financial statements are prepared using accounting principles generally accepted in the United States of America applicable to a going concern, which contemplates the realization of assets and liquidation of liabilities in the normal course of business. The Company has not yet established an ongoing source of revenues sufficient to cover its operating costs and allow it to continue as a going concern. The ability of the Company to continue as a going concern is dependent on the Company obtaining adequate capital to fund operating losses until it becomes profitable. If the Company is unable to obtain adequate capital, it could be forced to cease operations.

In order to continue as a going concern, the Company will need, among other things, additional capital resources. Management's plans to obtain such resources for the Company include (1) obtaining capital from management and significant stockholders sufficient to meet its minimal operating expenses, and (2) as a last resort, seeking out and completing a merger with an existing operating company. However, management cannot provide any assurances that the Company will be successful in accomplishing any of its plans.

The ability of the Company to continue as a going concern is dependent upon its ability to successfully accomplish the plans described in the preceding paragraph and eventually secure other sources of financing and attain profitable operations. The accompanying financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern.

Item 2. Management's Discussion and Analysis of Financial Condition and Plan of Operations.

FORWARD LOOKING STATEMENTS

This report contains forward-looking statements that involve risk and uncertainties. We use words such as "anticipate", "believe", "plan", "expect", "future", "intend", and similar expressions to identify such forward-looking statements. Investors should be aware that all forward-looking statements contained within this filing are good faith estimates of management as of the date of this filing and actual results may differ materially from historical results or our predictions of future results.

General

Pole Perfect Studios, Inc. (the "Company") is a development stage company that was incorporated on October 30, 2007, in the state of Nevada. The Company intends to enter into the ladies fitness sector of the health and fitness industry.

The Company has never declared bankruptcy, it has never been in receivership, and it has never been involved in any legal action or proceedings. Since becoming incorporated, Pole Perfect has not made any significant purchase or sale of assets, nor has it been involved in any mergers, acquisitions or consolidations and the Company owns no subsidiaries. The fiscal year end is December 31st. The Company has had no revenues from operations since its inception and/or any interim period in the current fiscal year.

Plan of Operation

As of September 30, 2009, we have \$18,123 of cash available. We have \$400 of current liabilities. From the date of inception (October 30, 2007) to March 31, 2009, the Company has recorded a net loss of \$52,572 of which were expenses relating to the initial development of the Company, filing its Form S-1 Registration Statement on May 2, 2008, and expenses relating to maintaining Reporting Company status with the SEC. In order to continue as a going concern, the Company will require additional capital investments or borrowed funds to meet cash flow projections and carry forward our business objectives. There can be no guarantee or assurance that we can raise adequate capital from outside sources to fund the proposed business. Failure to secure additional financing would result in business failure and a complete loss of any investment made into the Company.

The Company filed a registration statement on Form S-1 on May 2, 2008, which was deemed effective on May 13, 2008, and since that time, the Company has sold 597,093 shares of common stock to 40 shareholders. All proceeds derived from the offering have been and will continue to be used by the Company to fund its initial development, including administrative costs associated with maintaining its status as a Reporting Company, as defined by the Securities and Exchange Commission ("SEC") under the Exchange Act of 1934, as amended. The Company intends to continue with its effort to sale its common shares through this offering, in order to provide (i) funding its initial development and (ii) funding for those expenses associated with maintaining its reporting company status.

In addition, the Company has secured its trading symbol and has been approved for quotation on the OTC BB. To date no trades have occurred. Management believes having its common stock quoted on the OTCBB will provide it an increased opportunity to raise additional capital for its proposed business development. To date, there is no public market for the Company's common stock. There can be no guarantee or assurance that a public market will ever exist for its common stock. Failure to create a market for the Company's common stock would result in business failure and a complete loss of any investment made into the Company.

Product Research and Development

The Company does not anticipate any costs or expenses to be incurred for product research and development within the next twelve months.

Employees

There are no employees of the Company, excluding the current President and Director, Ms. Skalko, and the Company does not anticipate hiring any additional employees within the next twelve months.

Off-Balance Sheet Arrangements

As of the date of this Quarterly Report, the Company does not have any off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on the Company's financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources that are material to investors. The term "off-balance sheet arrangement" generally means any transaction, agreement or other contractual arrangement to which an entity unconsolidated with the Company is a party, under which the Company has (i) any obligation arising under a guarantee contract, derivative instrument or variable interest; or (ii) a retained or contingent interest in assets transferred to such entity or similar arrangement that serves as credit, liquidity or market risk support for such assets.

Item 3. Quantitative and Qualitative Disclosures about Market Risk.

Not Applicable

Item 4. Controls and Procedures

The management of the Company is responsible for establishing and maintaining adequate internal control over financial reporting, as required by Sarbanes-Oxley (SOX) Section 404 A. The Company's internal control over financial reporting is a process designed under the supervision of the Company's Chief Executive Officer and Chief Financial Officer to provide reasonable assurance regarding the reliability of financial reporting and the preparation of the Company's financial statements for external purposes in accordance with U.S. generally accepted accounting principles.

As of September 30, 2009 management assessed the effectiveness of the Company's internal control over financial reporting based on the criteria for effective internal control over financial reporting established in SEC guidance on conducting such assessments. Based on that evaluation, they concluded that, during the period covered by this report, such internal controls and procedures were not effective to detect the inappropriate application of US GAAP rules as more fully described below. This was due to deficiencies that existed in the design or operation of our internal control over financial reporting that adversely affected our internal controls and that may be considered to be material weaknesses.

The matters involving internal controls and procedures that the Company's management considered to be material weaknesses under the standards of the Public Company Accounting Oversight Board were: (1) lack of a functioning audit committee and lack of a majority of outside directors on the Company's board of directors, resulting in ineffective oversight in the establishment and monitoring of required internal controls and procedures; (2) inadequate segregation of duties consistent with control objectives; (3) insufficient written policies and procedures for accounting and financial reporting with respect to the requirements and application of US GAAP and SEC disclosure requirements; and (4) ineffective controls over period end financial disclosure and reporting processes. The aforementioned material weaknesses were identified by the Company's Chief Financial Officer in connection with the review of our financial statements as of September 30, 2009 and communicated the matters to our management.

Management believes that the material weaknesses set forth in items (2), (3) and (4) above did not have an effect on the Company's financial results. However, management believes that the lack of a functioning audit committee and lack of a majority of outside directors on the Company's board of directors, resulting in ineffective oversight in the establishment and monitoring of required internal controls and procedures can result in the Company's determination to its financial statements for the future years.

We are committed to improving our financial organization. As part of this commitment, we will create a position to segregate duties consistent with control objectives and will increase our personnel resources and technical accounting expertise within the accounting function when funds are available to the Company: (i) Appointing one or more outside directors to our board of directors who shall be appointed to the audit committee of the Company resulting in a fully functioning audit committee who will undertake the oversight in the establishment and monitoring of required internal controls and procedures; and (ii) Preparing and implementing sufficient written policies and checklists which will set forth procedures for accounting and financial reporting with respect to the requirements and application of US GAAP and SEC disclosure requirements.

Management believes that the appointment of one or more outside directors, who shall be appointed to a fully functioning audit committee, will remedy the lack of a functioning audit committee and a lack of a majority of outside directors on the Company's Board. In addition, management believes that preparing and implementing sufficient written policies and checklists will remedy the following material weaknesses (i) insufficient written policies and procedures for accounting and financial reporting with respect to the requirements and application of US GAAP and SEC disclosure requirements; and (ii) ineffective controls over period end financial close and reporting processes. Further, management believes that the hiring of additional personnel who have the technical expertise and knowledge will result proper segregation of duties and provide more checks and balances within the department. Additional personnel will also provide the cross training needed to support the Company if personnel turn over issues within the department occur. This coupled with the appointment of additional outside directors will greatly decrease any control and procedure issues the company may encounter in the future.

Item 4. Controls and Procedures (continued)

We will continue to monitor and evaluate the effectiveness of our internal controls and procedures and our internal controls over financial reporting on an ongoing basis and are committed to taking further action and implementing additional enhancements or improvements, as necessary and as funds allow.

Changes in Internal Controls.

There were no significant changes in the Company's internal controls or, to the Company's knowledge, in other factors that could significantly affect these controls subsequent to the date of their evaluation.

PART II - OTHER INFORMATION**Item 1. Legal Proceedings**

The Company is not a party to any pending legal proceedings, and no such proceedings are known to be contemplated.

No director, officer, or affiliate of the Company and no owner of record or beneficial owner of more than 5.0% of the securities of the Company, or any associate of any such director, officer or security holder is a party adverse to the Company or has a material interest adverse to the Company in reference to pending litigation.

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

None.

Item 3. Defaults upon Senior Securities

None.

Item 4. Submission of Matters to Vote of Security Holders

None.

Item 5. Other Information

None.

Item 6. Exhibits

(a) Exhibits furnished as Exhibits hereto:

Exhibit No.	Description
31.1	Certification of Tammy Skalko pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
32.1	Certification pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

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.

Pole Perfect Studios, Inc.

Date: November 12, 2009

By: /s/ Tammy Skalko
Tammy Skalko
Chief Financial Officer, Treasurer
(Principal financial and accounting officer)

Date: November 12, 2009

By: /s/ Tammy Skalko
Tammy Skalko
President and Chief Executive Officer

CERTIFICATION

PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the accompanying Quarterly Report on Form 10-Q of Pole Perfect Studios, Inc. (the "Company") for the quarter ended September 30, 2009, as filed with the Securities and Exchange Commission on the date hereof, the undersigned, in the capacity and date indicated below, hereby certifies that:

1. I have reviewed this quarterly report on Form 10-Q of Pole Perfect Studios, Inc.;
2. Based on my knowledge, this quarterly 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 quarterly report;
3. Based on my knowledge, the financial statements, and other financial information included in this quarterly report, fairly present in all material respects the financial condition, results of operations and cash flows of the Company as of, and for, the periods presented in this quarterly report;
4. The Company's other certifying officers 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 Company, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this quarterly 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 Company'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 Company's internal control over financial reporting that occurred during the Company's most recent fiscal quarter (the Company's fourth fiscal quarter in the case of an annual report) that has materially affected or is reasonably likely to materially affect, the Company's internal control over financial reporting; and
5. The Company's other certifying officers and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the Company's auditors and the audit committee of Company's board of directors (or persons performing the equivalent functions):
 - (a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the Company's ability to record, process, summarize and report financial information; and
 - (b) any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal control over financial reporting.

Date: November 12, 2009

By: /s/ Tammy Skalko
Tammy Skalko, President, Chief Executive Officer,
Principal Financial and Accounting Officer,
Director, and Treasurer

**CERTIFICATION
PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

I, Tammy Skalko, Chief Executive Officer and Chief Financial Officer of Pole Perfect Studios, Inc. (the "Company") certify pursuant to 18 U.P.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 that:

1. I have reviewed the quarterly report on Form 10-Q of Pole Perfect Studios, Inc. for the Quarter ended September 30, 2009;
2. Based on my knowledge, this quarterly 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 quarterly report; and
3. Based on my knowledge, the financial statements, and other financial information included in this quarterly report, fairly present in all material respects the financial condition, results of operations and cash flows of the Company as of, and for, the period presented in this quarterly report.

Date: November 12, 2009

/s/ Tammy Skalko
Tammy Skalko,
Chief Executive Officer
Principal Financial and
Accounting Officer