GENERAL MOTORS CORP
Form 8-K/A
June 19, 2003

Table of Contents

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549-1004

FORM 8-K/A
CURRENT REPORT PURSUANT TO SECTION 13 OR 15(d) OF
THE SECURITIES EXCHANGE ACT OF 1934

Date of Report
(Date of earliest event reported) June 5, 2003

GENERAL MOTORS CORPORATION
(Exact name of registrant as specified in its charter)

STATE OF DELAWARE	1-143	38-0572515
(State or other jurisdiction of incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)

300 Renaissance Center, Detroit, Michigan	48265-3000
(Address of principal executive offices)	(Zip Code)

Registrant s telephone number, including area code (313)-556-5000

TABLE OF CONTENTS

Table of Contents

ITEM NO. 7 Pro Forma Financial Information.

This amends the Current Report on Form 8-K dated June 5, 2003, by revising the unaudited pro forma financial data to reflect the split-off of Hughes Electronics Corporation from General Motors Corporation at book value, rather than at fair market value.

Table of Contents

GENERAL MOTORS

UNAUDITED PRO FORMA CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

The following unaudited pro forma condensed consolidated financial statements as of and for the three months ended March 31, 2003 and for the year ended December 31, 2002 have been derived from the historical financial statements of GM and Hughes to give effect to the separation of Hughes from GM and acquisition by News Corporation of 34% of Hughes (the transactions).

The unaudited pro forma condensed consolidated statements of income from continuing operations giving effect to the transactions for the three months ended March 31, 2003 and the year ended December 31, 2002 reflect adjustments as if the transactions had taken place on January 1, 2002. The unaudited pro forma condensed consolidated balance sheet as of March 31, 2003 gives effect to the transactions as if the transactions had occurred on March 31, 2003.

Certain pro forma adjustments described in the accompanying notes are based on estimates and various assumptions that GM believes are reasonable under the circumstances.

Certain amounts and percentages have been rounded for presentation purposes. Accordingly, certain arithmetic operations may not be recalculated exactly.

The unaudited pro forma condensed consolidated financial statements are not intended to be indicative of either future results of operations or results that might have been achieved had the transactions actually occurred on the dates specified. In the opinion of GM management, all adjustments necessary to fairly present such unaudited pro forma condensed consolidated financial statements have been made based upon the proposed terms of the transactions.

The unaudited pro forma condensed consolidated financial statements should be read in conjunction with the GM and Hughes financial statements, including the respective notes thereto, as of and for the three months ended March 31, 2003, each of which is contained in its Quarterly Report on Form 10-Q for the quarter ended March 31, 2003, and as of and for the year ended December 31, 2002, each of which is contained in its 2002 Form 10-K, and Management s Discussion and Analysis of Financial Condition and Results of Operations for the year ended December 31, 2002 for GM, which has been restated to comply with SEC Regulation G and Item 10 of Regulation S-K and is included in this Current Report on Form 8-K.

Table of Contents

GENERAL MOTORS

UNAUDITED PRO FORMA CONDENSED CONSOLIDATED BALANCE SHEET

As of March 31, 2003

	GM Historical	Pro Forma Adjustments	GM with Hughes Recorded as Discontinued Operations	Special Cash Dividend From Hughes to GM	GM/News Stock Sale	Other Pro Forma Adjustments	Pro Forma
				(in millions)			
Assets							
Cash and cash equivalents	$ 26,982	$ (2,915) (a)	$ 24,067	$ 275 (d)	$ 3,073 (e)	$	$ 27,415
Other marketable securities	16,841		16,841				16,841
Total cash and marketable securities	43,823	(2,915)	40,908	275	3,073		44,256
Finance Receivables net	141,273		141,273				141,273
Accounts and notes receivables (less allowance)	16,209	(1,126) (a)	15,089				15,089
		6 (c)					
Inventories (less allowances)	10,769	(290) (a)	10,479				10,479
Net assets of discontinued operations		10,576 (b)	10,576	(275) (d)	(2,058) (e)	(8,308) (f)	
						65 (j)	
Deferred income taxes	39,000	(1,098) (a)	37,902				37,902
Equipment on operating leases (less accumulated depreciation)	36,997	(1,984) (a)	35,013				35,013
Equity in net assets of nonconsolidated associates	4,990	38 (a)	5,028				5,028
Property	37,681	(1,552) (a)	36,129				36,129
Intangible assets net	17,961	(7,140) (a)	10,821				10,821
Other assets	33,733	(4,316) (a)	29,417		768 (e)		30,185
Total assets	$382,436	$ (9,801)	$372,635	$	$ 1,783	$ (8,243)	$366,175
Liabilities and Stockholders Equity							
Accounts payable (principally trade)	$ 28,738	$ (1,150) (a)	$ 27,594	$	$	$ 100 (g)	$ 27,694
		6 (c)					
Notes and loans payable	211,726	(5,015) (a)	206,711				206,711
Postretirement benefits other than pensions	38,239	(31) (a)	38,208				38,208
Pensions	22,536	(83) (a)	22,453				22,453
Deferred income taxes	7,342	(1,549) (a)	5,793				5,793
Accrued expense and other liabilities	63,654	(1,415) (a)	62,239		561 (e)		62,800
Total liabilities	372,235	(9,237)	362,998		561	100	363,659
Minority Interests	835	(564) (a)	271				271
Stockholders Equity							

$1 2/3 par value common stock (outstanding, 560,616,422)	934		934				934
Class H common stock (outstanding, 1,107,517,793)	111		111			(111) (f)	
Capital surplus (principally paid-in capital)	22,808		22,808			(8,197) (f)	14,611
Retained earnings	11,234		11,234		1,222 (e)	(100) (g)	12,356
Subtotal	35,087		35,087		1,222	(8,408)	27,901
Accumulated foreign currency translation adjustments	(2,665)		(2,665)			27 (j)	(2,638)
Net unrealized loss on derivatives	(196)		(196)			3 (j)	(193)
Net unrealized gains on securities	344		344			3 (j)	347
Minimum pension liability adjustment	(23,204)		(23,204)			32 (j)	(23,172)
Accumulated other comprehensive loss	(25,721)		(25,721)			65	(25,656)
Total Stockholders Equity	9,366		9,366		1,222	(8,343)	2,245
Total Liabilities and Stockholders Equity	$382,436	$ (9,801)	$372,635	$	$ 1,783	$ (8,243)	$366,175

The accompanying notes are an integral part of the

Unaudited Pro Forma Condensed Consolidated Financial Statements.

19

Table of Contents

GENERAL MOTORS

UNAUDITED PRO FORMA CONDENSED CONSOLIDATED STATEMENT OF INCOME FROM CONTINUING OPERATIONS

For the Three Months Ended March 31, 2003

	GM Historical	Pro Forma Adjustments(a)	Pro Forma After Transactions	Other Pro Forma Adjustments	Pro Forma
	(in millions, except per share data)				
Total net sales and revenues	$49,365	$(2,227)	$47,138	$	$47,138
Cost of sales and other expenses	39,383	(1,480)	37,903		37,903
Selling, general, and administrative expenses	5,706	(716)	4,990		4,990
Interest expense	2,128	(81)	2,047		2,047
Total costs and expenses	47,217	(2,277)	44,940		44,940
Income from continuing operations before income taxes and minority interests	2,148	50	2,198		2,198
Income tax expense	656	26	682		682
Equity and minority interests income (loss)	(9)	30	21		21
Income (loss) from continuing operations	1,483	54	1,537		1,537

Income (loss) from discontinued operations
(54) (54) 54

Net income
1,483 1,483 54 1,537
Dividends on preference stocks

Earnings attributable to common stocks
$1,483 $ $1,483 $54 $1,537

Earnings Per Share:

GM $1 2/3 par value common stock:

Basic earnings per share (EPS) from continuing operations
$2.71 $2.74
Diluted EPS from continuing operations
$2.71 $2.74
GM Class H common stock:

Basic EPS from continuing operations
$(0.04) $ (h)
Diluted EPS from continuing operations
$(0.04) $ (h)
Shares Outstanding:

GM $1 2/3 par value common stock:

Average shares outstanding	560.6	560.6
Adjusted diluted shares outstanding	560.7	560.7
GM Class H common stock:		
Average shares outstanding	989.8	(h)
Adjusted diluted shares outstanding	989.8	(h)

The accompanying notes are an integral part of the

Unaudited Pro Forma Condensed Consolidated Financial Statements.

20

Table of Contents

GENERAL MOTORS

UNAUDITED PRO FORMA CONDENSED CONSOLIDATED STATEMENT OF INCOME FROM CONTINUING OPERATIONS

For the Year Ended December 31, 2002

	GM Historical	Pro Forma Adjustments (a)	Pro Forma After Transactions	Other Pro Forma Adjustments	Pro Forma
	(in millions, except per share data)				
Total net sales and revenues	$186,763	$(9,487)	$177,276	$	$177,276
Cost of sales and other expenses	153,344	(6,165)	147,179		147,179
Selling, general, and administrative expenses	23,624	(3,244)	20,380		20,380
Interest expense	7,715	(336)	7,379		7,379
Total costs and expenses	184,683	(9,745)	174,938		174,938
Income from continuing operations before income taxes and minority interests	2,080	258	2,338		2,338
Income tax expense	533	111	644		644
Equity and minority interests income (loss)	189	92	281		281
Income (loss) from continuing operations	1,736	239	1,975		1,975

Income (loss) from discontinued operations
(239) (239) 239

Net income
1,736 1,736 239 1,975
Dividends on preference stocks
(47) (47) 47(i)

Earnings attributable to common stocks
$1,689 $ $1,689 $286 $1,975

Earnings Per Share:

GM $1 2/3 par value common stock:

Basic earnings per share (EPS) from continuing operations
$3.37 $3.53
Diluted EPS from continuing operations
$3.35 $3.51
GM Class H common stock:

Basic EPS from continuing operations
$(0.21) $ (h)
Diluted EPS from continuing operations
$(0.21) LINE-HEIGHT: 13.7pt">400
Total current assets

300

400

Total assets

300

400

Liabilities and Stockholders' Deficit

Current liabilities:

Payable to related party

-

306,200

Total current liabilities

-

306,200

Total liabilities

-

306,200

Stockholders' deficit:

Common stock, $0.001 par value; 75,000,000 shares authorized;
1,627,232 and 1,624,732 shares issued and outstanding at
September 30, 2014 and at September 30, 2013, respectively

1,627

1,625

Additional paid-in capital

590,078

208,280

Deficit accumulated during development stage

(591,405
)

(515,705
)

Total stockholders' equity

300

(305,800
)
Total liabilities and stockholders' equity

$
300

$
400

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

F-3

ACROBOO, INC.
(A Development Stage Company)
Statements of Operations
(Audited)

	For the year ended September 30, 2014	For the year ended September 30, 2013	Inception (June 14, 2010) to September 30, 2014
Revenue	$-	$1,400	$127,610
Cost of Sales	-	2,700	59,855
Gross margin	-	(1,300)	67,755
Expenses:			
Accounting and Audit	27,500	63,600	106,010
Legal	34,900	12,000	51,475
Marketing and sales	-	1,200	85,530
Salaries	-	16,800	252,630
Contract labor	-	19,300	112,260
General and administrative	13,300	4,700	51,255
Total expenses	75,700	117,600	659,160
Net loss	$(75,700)	$(118,900)	$(591,405)
Weighted average number of common shares outstanding - basic	1,626,485	1,624,732	1,627,232
Net loss per share - basic	$(0.05)	$(0.07)	$(0.36)

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

F-4

ACROBOO, INC.
(A Development Stage Company)
Statements of Changes in Stockholders' Equity
Inception (June 14, 2010) to September 30, 2014
(Audited)

	Common Stock Shares	Amount	Additional Paid in Capital	Deficit Accumulated During Development Stage	Total
Balance at Inception, June 14, 2010	-	$ -	$ -	$ -	$ -
Contributed Capital	-	-	3,705	-	3,075
Net loss for the period	-	-	-	(4,575)	(4,575)
Balance, September 30, 2010	-	$ -	$ 3,075	$ (4,575)	$ (1,500)
Issuance of common stock	1,624,732	1,625	-	-	1,625
Additional paid in capital	-	-	92,535	-	92,535
Net loss for the period	-	-	-	(103,330)	(103,330)
Balance, September 30, 2011	1,624,732	$ 1,625	$ 95,610	$ (107,905)	$ (10,670)
Additional paid in capital	-	-	71,470	-	71,470
Net loss for the period	-	-	-	(288,900)	(288,900)
Balance, September 30, 2012	1,624,732	$ 1,625	$ 167,080	$ (396,805)	$ (228,100)
Additional paid in capital	-	-	41,200	-	41,200
Net loss for the period	-	-	-	(118,900)	(118,900)
Balance, September 30, 2013	1,624,732	$ 1,625	$ 208,280	$ (515,705)	$ (305,800)
Additional paid in capital	-	-	381,798	-	381,798
Issuance of common stock	2,500	2	-	-	2

Net loss for the period	-	-	-	(75,700)	(75,700)
Balance, September 30, 2014	1,627,232	$ 1,627	$ 590,078	$ (591,405)	$ 300

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

F-5

ACROBOO, INC.
(A Development Stage Company)
Statements of Cash Flows
(Audited)

	For the year ended September 30, 2014	For the year ended September 30, 2013	Inception (June 14, 2010) to September 30, 2013
Cash flows from operating activities			
Net loss	$(75,700)	$(118,900)	$(591,405)
Adjustments to reconcile net loss to net cash used by operating activities:			
Decrease in accounts receivable	-	-	-
Net cash used by operating activities	(75,700)	(118,900)	(591,405)
Cash flows from financing activities			
Increase (decreases) in advances from related party	(306,200)	77,500	-
Increase in contributed capital	381,800	41,200	591,705
Net cash provided by financing activities	75,600	118,700	591,705
Net increase (decrease) in cash	(100)	(200)	300
Cash, beginning of period	400	600	-
Cash, end of period	$300	$400	$300
Supplemental disclosure of cash flow information:			
Shares issued to existing shareholders	-	-	1,625

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

F-6

ACROBOO, INC.
(A Development Stage Company)
Notes to the Financial Statements
(Audited)
September 30, 2014

NOTE 1 - GENERAL BACKGROUND INFORMATION

AcroBoo is an e-commerce and supply chain solutions and services provider. AcroBoo is built on an OMS software platform that empowers multi-national corporations to successfully sell online and through other sales channels at multiple distribution points. AcroBoo will offer products through different websites that includes, but is not limited to: sunglasses, camping equipment, coffee products, home tools and lighting products. While managing our own online stores, we were often approached by companies who needed help establishing an online presence. We plan to leverage our knowledge and infrastructure to offer services to assist other retailers expand their sales channel to the Web. Our services have evolved to include online retailing, e-channel development, e-marketing and brand protection solutions. Management views these as important abilities in running an on-line business and they are part of AcroBoo's operation to sell products and protect its brands. AcroBoo on occasion plans to sell these services to clients desiring to run an on-line business but does not have their own in-house expertise. This is only expected to be a small portion of the business in the beginning years as AcroBoo builds up the number of products it sells on-line.

Beginning in the quarter ended March 31, 2013, AcroBoo ceased providing services to customers and other activities that generate revenue. AcroBoo also ended its employment agreement with its sole paid employee. Significant costs after this period consisted primarily of audit and legal costs.

AcroBoo plans to search for new solutions that harness the power of the Internet to help companies drive revenue and expand their business. The Company takes possession of inventory and generates most of its revenues based on product sales or a percentage of the customers' sales. Management expects a small percent of its revenues will be generated from licensing its software products.

NOTE 2 - GOING CONCERN

These financial statements have been prepared in accordance with generally accepted accounting principles applicable to a going concern which contemplates the realization of assets and the satisfaction of liabilities and commitments in the normal course of business. The Company has an accumulated deficit since inception of $591,405.

Beginning in the quarter ended March 31, 2013, AcroBoo ceased providing services to customers and other activities that generate revenue. AcroBoo also ended its employment agreement with its sole paid employee. Significant costs after this period consisted primarily of audit and legal costs.

The Company's ability to continue as a going concern is contingent upon the successful completion of additional financing arrangements and its ability to achieve and maintain profitable operations. Management plans to raise equity capital to finance the operating and capital requirements of the Company. Amounts raised will be used for further development of the Company's products, to provide financing for marketing and promotion and for other working capital purposes. While the Company is putting forth its best efforts to achieve the above plans, there is no assurance that any such activity will generate funds that will be available for operations.

These conditions raise substantial doubt about the Company's ability to continue as a going concern. These financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts, or amounts and classification of liabilities that might result from this uncertainty.

F-7

ACROBOO, INC.
(A Development Stage Company)
Notes to the Financial Statements
(Audited)
September 30, 2014

NOTE 3 - SIGNIFICANT ACCOUNTING POLICIES

The relevant accounting policies are listed below.

Basis of Accounting

The basis is United States generally accepted accounting principles.

Cash and Cash Equivalents

The Company considers all short-term investments with a maturity of three months or less at the date of purchase to be cash and cash equivalents.

Use of Estimates

In preparing financial statements in conformity with generally accepted accounting principles, management is required 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 revenues and expenses during the reported period. Actual results could differ from those estimates.

Advertising

Advertising costs are expensed when incurred. The Company incurred approximately $0, $1,200 and $85,530 of sales and marketing expenses, including advertising, for the years ended September 30, 2014, September 30, 2013 and during the period from inception (June 14, 2010) to September 30, 2014, respectively.

Comprehensive Loss

Net loss is equal to comprehensive loss.

Income Taxes

The Company maintains deferred tax assets that reflect the net tax effects of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for income tax purposes. These deferred tax assets consist of net operating loss carryforwards. The net deferred tax asset has been fully offset by a valuation allowance because of the Company's history of losses. Utilization of operating losses and credits may be subject to substantial annual limitations due to ownership change provisions of the Internal Revenue Code of 1986, as amended and similar state provisions. The annual limitations may result in the expiration of net operating losses and credits before utilization.

The income tax provision for the year ended September 30, 2014, September 30, 2013 and from inception (June 14, 2010) to September 30, 2014 was as follows:

F-8

ACROBOO, INC.
(A Development Stage Company)
Notes to the Financial Statements
(Audited)
September 30, 2014

NOTE 3 - SIGNIFICANT ACCOUNTING POLICIES continued

	For the year ended September 30, 2014	For the year ended September 30, 2013	Inception (June 14, 2010) to September 30, 2014
Current Tax Provision:			
Federal:			
Taxable income	$-	$-	$-
Total current tax provision	$-	$-	$-
Deferred Tax Provision:			
Federal:			
Loss carryforwards	$515,705	$396,805	$-
Loss for the period	75,700	118,900	591,405
Net loss carryforward	$591,405	$515,705	$591,405
Less valuation allowance	$(591,405)	$(515,705)	$(591,405)
Total net deferred tax assets	-	-	-

The company had the following deferred income tax assets as of September 30, 2014 and September 30, 2013:

	September 30, 2014	September 30, 2013
Net deferred tax asset	$591,405	$515,705
Less: Valuation allowance	(591,405)	(515,705)
Net deferred tax asset	$-	$-

The company provided a valuation allowance equal to the deferred income tax assets for the period from inception to September 30, 2014 because it was not known whether future taxable income will be sufficient to utilize the loss carry forwards. The potential tax benefits arising from these loss carryforwards begin to expire in 2026.

The company did not identify any material uncertain tax positions. The company did not recognize any interest or penalties for unrecognized tax benefits.

The federal income tax returns of the company are subject to examination by the IRS generally for three years after they file.

Year end

The Company's fiscal year-end is September 30.

ACROBOO, INC.
(A Development Stage Company)
Notes to the Financial Statements
(Audited)
September 30, 2014

NOTE 3 - SIGNIFICANT ACCOUNTING POLICIES continued

Recent Accounting Pronouncements

The Company's management has evaluated all the recently issued accounting pronouncements through the filing date of these financial statements and does not believe that any of these pronouncements will have a material impact on the Company's financial position and results of operations.

NOTE 4 - STOCKHOLDERS' DEFICIT

The Company is authorized to issue 75,000,000 shares of its $0.001 par value common stock. 1,627,232 and 1,624,732 shares were issued and outstanding as of September 30, 2014 and September 30, 2013, respectively.

On June 14, 2010, a director of the Company contributed capital of $325 for incorporating fees. Such contribution is not expected to be repaid.

On July 21, 2010, a director of the Company contributed capital of $2,750 for audit fees. Such contribution is not expected to be repaid.

On October 28, 2010, a director of the Company contributed capital of $1,500 for audit fees. Such contribution is not expected to be repaid.

On November 9, 2010, the Company filed a Registration Statement with the U.S. Securities and Exchange Commission ("SEC") on Form S-1. The Registration became effective on April 7, 2011. Jagged Peak (the former parent corporation) shareholders received one (1) share of AcroBoo common stock for every ten (10) shares of Jagged Peak owned on May 10, 2011 the record date for a total of 1,624,732 shares of Common Stock issued and outstanding. There were no additional considerations received from the shareholders and those shareholders holds all the Company's current outstanding stock.

On February 25, 2011, Acroboo's former parent company, Jagged Peak, Inc., contributed capital of $41,425 for payroll, sales and marketing, and other general and administrative costs. Such contribution is not expected to be repaid.

On April 29, 2011 Acroboo's former parent company, Jagged Peak, Inc., contributed capital of $20,500 for payroll, sales and marketing, and other general and administrative costs. Such contribution is not expected to be repaid in full.

On May 27, 2011 Acroboo's former parent company, Jagged Peak, Inc., contributed capital of $19,060 for payroll, sales and marketing, and other general and administrative costs. Such contribution is not expected to be repaid in full.

ACROBOO, INC.
(A Development Stage Company)
Notes to the Financial Statements
(Audited)
September 30, 2014

NOTE 4 - STOCKHOLDERS' DEFICIT continued

On September 30, 2011, Acroboo's former parent company, Jagged Peak, Inc., contributed capital of $10,050 for payroll, sales and marketing, and other general and administrative costs. Such contribution is not expected to be repaid in full.

Between July 1, 2012 and September 30, 2012, a director of the Company contributed capital of $36,480 for salaries and commissions. Such contribution is not expected to be repaid.

On December 30, 2011, Acroboo's former parent company, Jagged Peak, Inc., contributed capital of $34,990 for payroll, sales and marketing, and other general and administrative costs. Such contribution is not expected to be repaid in full.

Between November, 1 2012 and December 31, 2012, a director of the Company contributed capital of $37,000 for salaries and commissions. Such contribution is not expected to be repaid.

On January 15, 2013, a director of the Company contributed capital of $4,200 for salaries and to fund working capital. Such contribution is not expected to be repaid.

On January 17, 2014, Acroboo issued 2,500 shares of the Company's common stock to Island Capital Management, LLC.

On June 30, 2014, Acroboo's former parent company, Jagged Peak, Inc., agreed to release AcroBoo from its obligation to repay the non-interest bearing trade payable $349,098 balance due to Jagged Peak. AcroBoo recorded this transaction as Additional Paid in Capital.

On September 15, 2014, Acroboo's former parent company, Jagged Peak, Inc., contributed capital of $32,700 for audit, legal and other general and administrative costs. Such contribution is not expected to be repaid in full.

On November 9, 2010, the Company filed a Registration Statement with the U.S. Securities and Exchange Commission ("SEC") on Form S-1. The Registration became effective on April 7, 2011.

On May 10, 2011 Jagged Peak (the former parent corporation) spun off the Company. As part of the spin off agreement, Jagged Peak shareholders received one (1) share of AcroBoo common stock for every ten (10) shares of Jagged Peak owned on May 10, 2011, the record date, for a total of 1,624,732 shares of Common Stock issued and outstanding.

As of September 30, 2014, 1,627,232 shares of the Company's Common Stock are issued and outstanding.

ACROBOO, INC.
(A Development Stage Company)
Notes to the Financial Statements
(Audited)
September 30, 2014

NOTE 5 - RELATED PARTY TRANSACTIONS

The Company does not lease or rent any property. Office services are provided without charge by a director. Such costs are immaterial to the financial statements and, accordingly, have not been reflected therein. The officers and directors of the Company are involved in other business activities and may, in the future, become involved in other business opportunities. If a specific business opportunity becomes available, such persons may face a conflict in selecting between the Company and their other business interests. The Company has not formulated a policy for the resolution of such conflicts.

AcroBoo, Inc. was formed by Jagged Peak, Inc. ("Jagged Peak") on June 14, 2010 as an entity without share capital. Certain executives and owners of Jagged Peak stock hold a majority ownership share in AcroBoo. As of June 30, 2014 and September 30, 2013 AcroBoo had an outstanding balance payable to Jagged Peak of $0 and $306,200 respectively.

On June 30, 2014, Jagged Peak, Inc. agreed to release AcroBoo from its obligation to repay the non-interest bearing trade payable $349,098 balance due to Jagged Peak. AcroBoo recorded this transaction as Additional Paid in Capital.

On September 15, 2014, Jagged Peak, Inc. contributed capital of $32,700 for audit, legal and other general and administrative costs. Such contribution is not expected to be repaid in full.

NOTE 6 – SUBSEQUENT EVENTS

None.

ITEM 9. CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON ACCOUNTING AND FINANCIAL DISCLOSURE.

Previous independent registered public accounting firm

On June 4, 2013, Acroboo terminated De Joya Griffith, LLC, 2580 Anthem Village Drive, Henderson, Nevada 89052 as its auditor. Except as noted in the paragraph immediately below, the reports of De Joya Griffith, LLC on the financial statements as of and for the years ended September 30, 2011 and 2010 did not contain an adverse opinion or disclaimer of opinion, and such reports were not qualified or modified as to uncertainty, audit scope, or accounting principle.

The reports on our financial statements as of and for the years ended September 30, 2011 and 2010 contained an explanatory paragraph which noted that there was substantial doubt as to our ability to continue as a going concern.

During the years ended September 30, 2011 and 2010 and for the period October 1, 2011 through June 4, 2013, we have not had any disagreements with De Joya Griffith, LLC on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreements, if not resolved to De Joya Griffith, LLC's satisfaction, would have caused it to make reference to the subject matter of the disagreements in its reports on our consolidated financial statements for such years or in connection with its reports in any subsequent interim period through the date of dismissal.

During the years ended September 30, 2011 and 2010, and through June 4, 2013, there were no reportable events, as defined in Item 304(a)(1)(v) of Regulation S-K other than on September 18, 2012 we filed a Form 8-K and disclosed that our board of directors determined, upon advice of management, that our financial statements and related disclosures included in our quarterly reports on Form 10-Q for the periods ended March 31, 2011, June 30, 2011 and our Form 10-K for the year ended September 30, 2011, ("Previously Issued Financial Statements") should be restated because they contain errors as addressed in Financial Accounting Standards Board Accounting Standards Codification Topic 250, Accounting Changes and Error Corrections. Accordingly, the Previously Issued Financial Statements issued by us should not be relied upon. We restated the Previously Issued Financial Statements to correct the errors by amending our Form 10-Qs for the periods ended March 31, 2011, June 30, 2011and Form 10-K for the year ended September 30, 2011. The foregoing matters were discussed with De Joya Griffith, LLC.

On June 24, 2013, we delivered a copy of this report to De Joya Griffith, LLC and De Joya Griffith, LLC issued its response agreeing with the foregoing which is attached hereto as "Exhibit 16.1".

New independent registered public accounting firm

On June 4, 2013, we engaged Paula S. Morelli, CPA P.C., 21 Martha Street, Freeport, New York 11520, independent registered public accounting firm, as our principal independent accountant with the approval of our board of directors. We have not consulted with Paula S. Morelli, CPA P.C. on any accounting issues prior to engaging it as our new auditor.

During the two most recent fiscal years and through the date of engagement, we have not consulted with Paula S. Morelli, CPA P.C. regarding either:

1. The application of accounting principles to any specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on our financial statements, and neither a written report was provided to us nor oral advice was provided that De Joya Griffith, LLC concluded was an important factor considered by us in reaching a decision as to the accounting, auditing or financial reporting issue; or

2. Any matter that was either subject of disagreement or event, as defined in Item 304(a)(1)(iv)(A) of Regulation S-K and the related instruction to Item 304 of Regulation S-K, or a reportable event, as that term is explained in Item 304(a)(1)(iv)(A) of Regulation S-K.

ITEM 9A. CONTROLS AND PROCEDURES.

Evaluation of Disclosure Controls and Procedures

Our disclosure controls and procedures, as defined in Rule 13a-15(e) and 15d-15(e) under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), 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 rules and forms adopted by the SEC, 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.

Management, with the participation of the Chief Executive Officer and the Chief Financial Officer, who is also the sole member of our Board of Directors, has evaluated the effectiveness of our disclosure controls and procedures as of the end of the period covered by this report. Based on such evaluation, the Chief Executive Officer and the Chief Financial Officer concluded that, our disclosure controls and procedures were not effective. Our disclosure controls and procedures were not effective because of the "material weaknesses" described below under "Management's report on internal control over financial reporting," which are in the process of being remediated as described below under "Management Plan to Remediate Material Weaknesses."

Management's Report on Internal Control over Financial Reporting

Our management is responsible for establishing and maintaining adequate internal control over financial reporting. Internal control over financial reporting, as defined in rules promulgated under the Exchange Act, is a process designed by, or under the supervision of, our Chief Executive Officer and Chief Financial Officer and affected by our Board of Directors, management and other personnel to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with GAAP. Internal control over financial reporting includes those policies and procedures that:

- pertain to the maintenance of records that in reasonable detail accurately and fairly reflect the transactions and dispositions of our assets;
- provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with GAAP, and that our receipts and expenditures are being made only in accordance with authorizations of our management and our Board of Directors; and
- provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of our assets that could have a material effect on our financial statements

Because of its inherent limitations, a system of internal control over financial reporting can provide only reasonable, not absolute, assurance that the objectives of the control system are met and may not prevent or detect misstatements. Internal control over financial reporting is a process that involves human diligence and compliance and is subject to lapses in judgment and breakdowns resulting from human failures. Internal control over financial reporting also can be circumvented by collusion or improper override. Because of such limitations, there is a risk that material misstatements may not be prevented or detected on a timely basis by internal control over financial reporting. However, these inherent limitations are known features of the financial reporting process, and it is possible to design into the process safeguards to reduce, though not eliminate, this risk. Further, over time control may become inadequate because of changes in conditions or the degree of compliance with the policies or procedures may deteriorate.

Our management assessed the effectiveness of our internal control over financial reporting as of September 30, 2014. In making its assessment, management used the criteria established in Internal Control-Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission ("COSO"). Based on its assessment, management has concluded that we had certain control deficiencies described below that constituted material weaknesses in our internal controls over financial reporting. As a result, our internal control over financial reporting was not effective as of September 30, 2014.

A "material weakness" is defined under SEC rules as a deficiency, or a combination of deficiencies, in internal control over financial reporting such that there is a reasonable possibility that a material misstatement of a company's annual or interim financial statements will not be prevented or detected on a timely basis by the company's internal controls. As a result of management's review of the investigation issues and results, and other internal reviews and evaluations that were completed after the end of quarter related to the preparation of management's report on internal controls over financial reporting required for this annual report on Form 10-K, management concluded that we had material weaknesses in our control environment and financial reporting process consisting of the following:

1) lack of a functioning audit committee due to a lack of a majority of independent members and a lack of a majority of outside directors on our board of directors, resulting in ineffective oversight in the establishment and monitoring of required internal controls and procedures;

We do not believe the material weaknesses described above caused any meaningful or significant misreporting of our financial condition and results of operations for the fiscal year ended September 30, 2014. However, management believes that the lack of a functioning audit committee results in ineffective oversight in the establishment and monitoring of required internal controls and procedures, which could result in a material misstatement in our financial statements in future periods.

Management Plan to Remediate Material Weaknesses

Management is pursuing the implementation of corrective measures to address the material weaknesses described above. In an effort to remediate the identified material weaknesses and enhance our internal controls, we have initiated, or plan to initiate, the following series of measures:

We plan to appoint one or more outside directors to our board of directors who shall be appointed to an audit committee resulting in a fully functioning audit committee who will undertake the oversight in the establishment and monitoring of required internal controls and procedures such as reviewing and approving estimates and assumptions made by management when funds are available to us.

We believe the remediation measures described above will remediate the material weaknesses we have identified and strengthen our internal control over financial reporting. We are committed to continuing to improve our internal control processes and will continue to diligently and vigorously review our financial reporting controls and procedures. As we continue to evaluate and work to improve our internal control over financial reporting, we may determine to take additional measures to address control deficiencies or determine to modify, or in appropriate circumstances not to complete, certain of the remediation measures described above.

Changes in internal controls over financial reporting

There was no change in our internal control over financial reporting that occurred during the quarter ended September 30, 2014 that has materially affected or is reasonably likely to materially affect, our internal control over financial reporting.

ITEM 9B. OTHER INFORMATION.

None.

PART III

ITEM 10. DIRECTORS, EXECUTIVE OFFICERS AND CORPORATE GOVERNANCE.

Our executive officers and directors and their respective ages as of September 30, 2014 are as follows:

Set forth below are the names, ages and present principal occupations or employment, and material occupations, positions, offices or employments for the past five years of our current directors and executive officers.

Name	Age	Position(s)
Daniel R. Furlong	66	president, principal accounting officer, principal executive officer principal financial officer, secretary, treasurer and sole member of the board of directors

The business address for our sole officer/director is: c/o AcroBoo, Inc., 3000 Bayport Drive, Suite 250, Tampa, Florida 33607. Set forth below is a brief description of the background and business experience of our sole officer and director.

Background of officers and directors

Daniel R. Furlong, CEO/Director

Since our inception on June 14, 2010, Daniel R. Furlong has been our president, principal executive officer, secretary, treasurer, principal financial officer, principal accounting officer and sole member of the board of directors. Mr. Furlong currently serves as chief operations officer and director of Jagged Peak. Prior to this Mr. Furlong was president and co-founder of Compass Marketing Services and Paradigm Communications. In addition, Mr. Furlong was Vice President of Marketing for Dollar Rent-A-Car of Florida - the largest Dollar Rent-A-Car franchise in the country. During his tenure, business at the Florida division increased ten-fold. Mr. Furlong graduated from the University of Wyoming with both undergraduate and graduate degrees in accounting.

Involvement in Certain Legal Proceedings

During the past ten years, Mr. Furlong has not been the subject of the following events:

1. A petition under the Federal bankruptcy laws or any state insolvency law was filed by or against, or a receiver, fiscal agent or similar officer was appointed by a court for the business or property of such person, or any partnership in which he was a general partner at or within two years before the time of such filing, or any corporation or business association of which he was an executive officer at or within two years before the time of such filing;

2. Convicted in a criminal proceeding or is a named subject of a pending criminal proceeding (excluding traffic violations and other minor offenses);

3. The subject of any order, judgment, or decree, not subsequently reversed, suspended or vacated, of any court of competent jurisdiction, permanently or temporarily enjoining him from, or otherwise limiting, the following activities;

   i) Acting as a futures commission merchant, introducing broker, commodity trading advisor, commodity pool operator, floor broker, leverage transaction merchant, any other person regulated by the Commodity Futures Trading Commission, or an associated person of any of the foregoing, or as an investment adviser, underwriter, broker or dealer in securities, or as an affiliated person, director or employee of any investment company, bank, savings and loan association or insurance company, or engaging in or continuing any conduct or practice in connection with such activity;
   ii) Engaging in any type of business practice; or
   iii) Engaging in any activity in connection with the purchase or sale of any security or commodity or in connection with any violation of Federal or State securities laws or Federal commodities laws;

4. The subject of any order, judgment or decree, not subsequently reversed, suspended or vacated, of any Federal or State authority barring, suspending or otherwise limiting for more than 60 days the right of such person to engage in any activity described in paragraph 3.i in the preceding paragraph or to be associated with persons engaged in any such activity;

5. Was found by a court of competent jurisdiction in a civil action or by the Commission to have violated any Federal or State securities law, and the judgment in such civil action or finding by the Commission has not been subsequently reversed, suspended, or vacated;

6. Was found by a court of competent jurisdiction in a civil action or by the Commodity Futures Trading Commission to have violated any Federal commodities law, and the judgment in such civil action or finding by the Commodity Futures Trading Commission has not been subsequently reversed, suspended or vacated;

7. Was the subject of, or a party to, any Federal or State judicial or administrative order, judgment, decree, or finding, not subsequently reversed, suspended or vacated, relating to an alleged violation of:

   i) Any Federal or State securities or commodities law or regulation; or

ii) Any law or regulation respecting financial institutions or insurance companies including, but not limited to, a temporary or permanent injunction, order of disgorgement or restitution, civil money penalty or temporary or permanent cease-and-desist order, or removal or prohibition order, or

iii) Any law or regulation prohibiting mail or wire fraud or fraud in connection with any business entity; or

8. Was the subject of, or a party to, any sanction or order, not subsequently reversed, suspended or vacated, of any self-regulatory organization (as defined in Section 3(a)(26) of the Exchange Act (15 U.S.C. 78c(a)(26))), any registered entity (as defined in Section 1(a)(29) of the Commodity Exchange Act (7 U.S.C. 1(a)(29))), or any equivalent exchange, association, entity or organization that has disciplinary authority over its members or persons associated with a member.

Reason for Selection to Board of Directors

Mr. Furlong was appointed to our board of directors as a result of his business experience.

Conflicts of Interest

We believe that Mr. Furlong will not be subject to conflicts of interest. No policy has been implemented or will be implemented to address conflicts of interest.

In the event Mr. Furlong resigns as both an officer and director, there will be no one to run our operations and our operations will be suspended or cease entirely.

Section 16(a) Beneficial Ownership Compliance

Section 16(a) of the Securities Exchange Act of 1934, as amended, requires our executive officers and directors, and persons who beneficially own more than 10% of a registered class of our equity securities to file with the Securities and Exchange Commission initial statements of beneficial ownership, reports of changes in ownership and annual reports concerning their ownership of our common shares and other equity securities, on Forms 3, 4 and 5 respectively. Executive officers, directors and greater than 10% stockholders are required by the Securities and Exchange Commission regulations to furnish us with copies of all Section 16(a) reports they file. Based on our review, Mr. Furlong failed to file a Form 3 which was due at the SEC on April 11, 2012. On September 22, 2014, Mr. Furlong filed Form 3.

Compensation

We presently do not pay our officer/director any salary or consulting fee. We do not anticipate paying compensation to officer/director until our Company can generate sufficient cash flows on a regular basis.

We do not have any employment agreements with our officer/director. We do not maintain key-man life insurance for any our executive officers/directors. We do not have any long-term compensation plans or stock option plans.

ITEM 11. EXECUTIVE COMPENSATION.

The following table sets forth the compensation paid by us from during the fiscal years ended September 30, 2014 and September 30, 2013, to our officers. This information includes the dollar value of base salaries, bonus awards and number of stock options granted, and certain other compensation, if any. The compensation discussed addresses all compensation awarded to, earned by, or paid to our named executive officers.

Summary Compensation Table

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Name and Principal Position	Year	Salary ($)	Bonus ($)	Stock Awards ($)	Option Awards ($)	Non-Equity Incentive Plan Compensation ($)	Change in Pension Value & Nonqualified Deferred Compensation Earnings ($)	All Other Compensation ($)	Totals ($)
Daniel R. Furlong	2014	0	0	0	0	0	0	0	0
President & Treasurer	2013	0	0	0	0	0	0	0	0

In 2013, AcroBoo paid one employee salary and commissions of approximately $16,800. We do not anticipate paying salaries for anyone other than this employee until we have adequate funds to do so.

The following table sets forth the compensation paid by us from to our sole director for the year ending September 30, 2014. This information includes the dollar value of base salaries, bonus awards and number of stock options granted, and certain other compensation, if any. The compensation discussed addresses all compensation awarded to, earned by, or paid to our named director.

Director Compensation Table

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Name	Fees Earned or Paid in Cash ($)	Stock Awards ($)	Option Awards ($)	Non-Equity Incentive Plan Compensation ($)	Change in Pension Value & Nonqualified Deferred Compensation Earnings ($)	All Other Compensation ($)	Total ($)
Daniel R. Furlong	0	0	0	0	0	0	0

All compensation received by our officers and directors has been disclosed.

There are no stock option, retirement, pension, or profit sharing plans for the benefit of our officers and directors.

Long-Term Incentive Plan Awards

We do not have any long-term incentive plans that provide compensation intended to serve as incentive for performance at this time.

Indemnification

Under our Articles of Incorporation and Bylaws of the corporation, we may indemnify an officer or director who is made a party to any proceeding, including a law suit, because of his position, if he acted in good faith and in a manner he reasonably believed to be in our best interest. We may advance expenses incurred in defending a proceeding. To the extent that the officer or director is successful on the merits in a proceeding as to which he is to be indemnified, we must indemnify him against all expenses incurred, including attorney's fees. With respect to a derivative action, indemnity may be made only for expenses actually and reasonably incurred in defending the proceeding, and if the officer or director is judged liable, only by a court order. The indemnification is intended to be to the fullest extent permitted by the laws of the State of Nevada.

Regarding indemnification for liabilities arising under the Securities Act of 1933, which may be permitted to directors or officers under Nevada law, we are informed that, in the opinion of the Securities and Exchange Commission, indemnification is against policy, as expressed in the Act and is, therefore, unenforceable.

Term of Office

Our directors are appointed for a one-year term to hold office until the next annual meeting of our shareholders or until removed from office in accordance with our bylaws. Our officers are appointed by our board of directors and hold office until removed by the board.

Committees of the Board of Directors

Currently, we do not have any committees of the Board of Directors.

Director and Executive Compensation

We do not pay to our directors any compensation for serving as a director on our board of directors. We do not pay to our director or officer any salary or consulting fee.

Employment Agreements

We currently do not have employment agreements with our sole officer. Our sole officer has agreed to take no salary until we can generate enough revenues to support salaries on a regular basis. Our sole officer will not be compensated for services previously provided. He will receive no accrued remuneration.

Equity Incentive Plan

We have not adopted an equity incentive plan and no stock options or similar instruments have been granted to our sole officer.

Audit Committee Financial Expert

We do not have an audit committee financial expert nor do we have an audit committee established at this time.

Code of Ethics and Audit Financial Expert

We do not currently have a Code of Ethics. We do not have an audit committee, nominating committee, or audit committee financial expert.

Potential Conflicts of Interest

We are not aware of any current or potential conflicts of interest with any of our sole officer/director.

ITEM 12. SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT AND RELATED STOCKHOLDER MATTERS.

The following table lists, the number of shares of Common Stock beneficially owned by (i) each person or entity known to our Company to be the beneficial owner of more than 5% of the outstanding common stock; (ii) each officer and director of our Company; and (iii) all officers and directors as a group, following the Distribution. Information relating to beneficial ownership of common stock by our principal shareholders and management is based upon information furnished by each person using "beneficial ownership" concepts under the rules of the U. S. Securities and Exchange Commission. Under these rules, a person is deemed to be a beneficial owner of a security if that person has or shares voting power, which includes the power to vote or direct the voting of the security, or investment power, which includes the power to vote or direct the voting of the security. The person is also deemed to be a beneficial owner of any security of which that person has a right to acquire beneficial ownership within 60-days. Under the U. S. Securities and Exchange Commission rules, more than one person may be deemed to be a beneficial owner of the same securities, and a person may be deemed to be a beneficial owner of securities as to which he or she may not have any pecuniary beneficial interest. Except as noted below, each person has sole voting and investment power.

The Company believes that all persons named in the table have sole voting and investment power with respect to all shares of common stock shown as being owned by them. Unless otherwise indicated, the address of each beneficial owner in the table set forth below is care of Jagged Peak, Inc., 3000 Bayport Drive, Suite 250; Tampa, Florida 33607. Percentage of Class is based on 1,627,232 shares that were issued and outstanding as of the record date.

Name of Beneficial Owner	Title	Amount and Nature of Beneficial Ownership	Percentage of Class
Daniel R. Furlong [(1)]	President, Principal Executive Officer, Principal Financial Officer, Principal Accounting Officer, Secretary, Treasurer and Director	289,008	17.76%
Executive Officers, Directors and others (as a group of 1)		289,008	17.76%
Paul Demirdjian and Primrose Demirdjian [(2)]	Shareholders	490,009	30.11%
Vince Fabrizzi [(3)]	Shareholders	289,008	17.76%

- 33 -

(1) Mr. Furlong, 3000 Bayport Drive, Suite 250, Tampa, Florida 33607.

(2) Mr. Demirdjian and Mrs. Demirdjian, 3000 Bayport Drive, Suite 250, Tampa, Florida 33607. All shares are held jointly with Primrose Demirdjian.

(3) Mr. Vince Fabrizzi, 3000 Bayport Drive, Suite 250, Tampa, Florida 33607.

We believe that all persons named have full voting and investment power with respect to the shares indicated, unless otherwise noted in the table. Under the rules of the Securities and Exchange Commission, a person (or group of persons) is deemed to be a "beneficial owner" of a security if he or she, directly or indirectly, has or shares the power to vote or to direct the voting of such security, or the power to dispose of or to direct the disposition of such security. Accordingly, more than one person can be a beneficial owner of the same security. A person is also deemed to be a beneficial owner of any security, which that person has the right to acquire within 60 days, such as options or warrants to purchase our common stock.

ITEM 13. CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS, AND DIRECTORS' INDEPENDENCE.

Daniel Furlong, our sole officer and director is a promoter.

We were incorporated as a wholly owned subsidiary corporation of Jagged Peak, Inc., a Nevada corporation and spun off to the shareholders of Jagged Peak, Inc. On a pro-rata basis of 1 share of AcroBoo, Inc. for each 10 shares of Jagged Peak, Inc.

Office space and related office expenses are provided without charge by Daniel Furlong, our sole officer and director. Such costs are immaterial to the financial statements and, accordingly, have not been reflected therein. Mr. Furlong is involved in other business activities and may, in the future, become involved in other business opportunities. If a specific business opportunity becomes available, Mr. Furlong may face a conflict in selecting between us and his other business interests. We have not formulated a policy for the resolution of such conflicts.

ITEM 14. PRINCIPAL ACCOUNTANTS FEES AND SERVICES.

(1) Audit Fees

The aggregate fees billed for each of the last two fiscal years for professional services rendered by the principal accountant for our audit of annual financial statements and review of financial statements included in our Form 10-Qs or services that are normally provided by the accountant in connection with statutory and regulatory filings or engagements for those fiscal years was:

2014	$26,000	Paula S. Morelli, CPA P.C.
2013	$18,750	Paula S. Morelli, CPA P.C.
2013	$44,850	De Joya Griffith & Company, LLC

(2) Audit-Related Fees

The aggregate fees billed in each of the last two fiscal years for assurance and related services by the principal accountants that are reasonably related to the performance of the audit or review of our financial statements and are not reported in the preceding paragraph:

2014	$ -	Paula S. Morelli, CPA P.C.
2013	$ -	Paula S. Morelli, CPA P.C.

(3) Tax Fees

The aggregate fees billed in each of the last two fiscal years for professional services rendered by the principal accountant for tax compliance, tax advice, and tax planning was:

2014	$ 500	Jay M. Needelman, CPA
2013	$ 350	Jay M. Needelman, CPA

(4) All Other Fees

The aggregate fees billed in each of the last two fiscal years for the products and services provided by the principal accountant, other than the services reported in paragraphs (1), (2), and (3) was:

2014	$ -	Paula S. Morelli, CPA P.C.
2013	$ -	Paula S. Morelli, CPA P.C.

(5) Our audit committee's pre-approval policies and procedures described in paragraph (c)(7)(i) of Rule 2-01 of Regulation S-X were that the audit committee pre-approve all accounting related activities prior to the performance of any services by any accountant or auditor.

(6) The percentage of hours expended on the principal accountant's engagement to audit our financial statements for the most recent fiscal year that were attributed to work performed by persons other than the principal accountant's full time, permanent employees was 0%.

PART IV

ITEM 15. EXHIBITS AND FINANCIAL STATEMENT SCHEDULES.

Exhibit	Description	Incorporated by reference Form	Date	Exhibit	Filed herewith
3.1	Articles of Incorporation, as currently in effect	S-1	11/09/10	3.1	
3.2	Bylaws, as currently in effect	S-1	11/09/10	3.2	
16.1	Letter from De Joya Griffith, LLC.	8-K	7/01/13	16.1	
31.1	Certification of Principal Executive Officer and Principal Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.				X
32.1	Certification of Chief Executive Officer and Chief Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.				X
101.INS	XBRL Instance Document.				X
101.SCH	XBRL Taxonomy Extension – Schema.				X
101.CAL	XBRL Taxonomy Extension – Calculations.				X
101.DEF	XBRL Taxonomy Extension – Definitions.				X
101.LAB	XBRL Taxonomy Extension – Labels.				X
101.PRE	XBRL Taxonomy Extension – Presentation.				X

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities and Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized, on this 12th day of December, 2014.

ACROBOO, INC.
(the "Registrant")

BY: DANIEL R. FURLONG
Daniel R. Furlong
President, Principal Executive Officer, Principal Financial Officer, Principal Accounting Officer, Secretary/Treasurer and member of the Board of Directors

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following person on behalf of the registrant and in the capacities and on the dates indicated:

Signature	Title	Date
DANIEL R. FURLONG	President, Principal Executive Officer,	December 12, 2014
Daniel R. Furlong	Principal Financial Officer, Principal Accounting Officer, Secretary/Treasurer and member of the Board of Directors	

EXHIBIT INDEX

Exhibit	Description	Incorporated by reference Form	Date	Exhibit	Filed herewith
3.1	Articles of Incorporation, as currently in effect	S-1	11/09/10	3.1	
3.2	Bylaws, as currently in effect	S-1	11/09/10	3.2	
16.1	Letter from DeJoya Griffith, LLC.	8-K	7/01/13	16.1	
31.1	Certification of Principal Executive Officer and Principal Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.				X
32.1	Certification of Chief Executive Officer and Chief Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.				X
101.INS	XBRL Instance Document.				X
101.SCH	XBRL Taxonomy Extension – Schema.				X
101.CAL	XBRL Taxonomy Extension – Calculations.				X
101.DEF	XBRL Taxonomy Extension – Definitions.				X
101.LAB	XBRL Taxonomy Extension – Labels.				X
101.PRE	XBRL Taxonomy Extension – Presentation.				X