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TOGS FOR TYKES INC
Form 10QSB
November 15, 2002

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

FORM 10-QSB

QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF
1934 FOR THE QUARTERLY PERIOD ENDED SEPTEMBER 30, 2002

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

Commission File Number: 000-49620

Togs for Tykes, Inc.

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

Nevada

91-1868007

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

1030 Wooster, Suite 4, Los Angeles, California 90035

(Address of principal executive offices)

(714) 273-6124

(Issuer's Telephone Number)

APPLICABLE ONLY TO CORPORATE ISSUERS

State the number of shares outstanding of each of the issuer's classes of common equity, as of the latest practical date. As of November 14, 2002 there were 5,532,000 shares of the issuer's \$.001 par value common stock issued and outstanding.

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Item 1. Financial Statements

TOGS FOR TYKES, INC.

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(A Development Stage Company)
BALANCE SHEET

| | September 30, 2002 |
|--|-----------------------|
| | ----- (unaudited) |
| ASSETS | |
| TOTAL CURRENT ASSETS - Cash | \$ 699 ===== |
| LIABILITIES AND STOCKHOLDERS' EQUITY | |
| CURRENT LIABILITIES | |
| Accounts payable | \$ 2,356 |
| Due to stockholder | 8,718 |
| | ----- |
| TOTAL CURRENT LIABILITIES | \$ 11,074 ----- |
| STOCKHOLDERS' EQUITY: | |
| Preferred stock, \$0.001 par value; 5,000,000 shares authorized; none issued and outstanding | - |
| Common stock, \$.001 par value; 20,000,000 shares authorized; 5,532,000 shares issued and outstanding | 5,532 |
| Additional paid-in capital | 31,468 |
| Deficit accumulated during the development stage | (47,375) |
| | ----- |
| TOTAL STOCKHOLDERS' EQUITY | (10,375) ----- |
| TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY | \$ 699 ===== |

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

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TOGS FOR TYKES, INC.
(A Development Stage Company)
STATEMENTS OF OPERATIONS
(Unaudited)

| | For The Three Months Ended September 30, | |
|---|---|-----------|
| | 2002 | 2001 |
| REVENUE | \$ - | \$ - |
| ADMINISTRATIVE EXPENSES | 3,636 | - |
| NET LOSS | \$ (3,636) | \$ - |
| NET LOSS PER COMMON SHARE - basic and diluted | \$ (0.001) | \$ - |
| WEIGHTED AVERAGE NUMBER OF COMMON SHARES OUTSTANDING - basic and diluted | 5,532,000 | 5,532,000 |

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

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TOGS FOR TYKES, INC.
(A Development Stage Company)
STATEMENTS OF OPERATIONS
(Unaudited)

| | For The Nine Months Ended September 30, | | For the Period from September 26, 1997 (inception) to September 30, 2002 |
|---------|--|------|---|
| | 2002 | 2001 | |
| REVENUE | \$ - | \$ - | \$ - |

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| | | | |
|---------------------------|-------------|-----------|-------------|
| ADMINISTRATIVE EXPENSES | 14,329 | - | 47,375 |
| | ----- | ----- | ----- |
| NET LOSS | \$ (14,329) | \$ - | \$ (47,375) |
| | ===== | ===== | ===== |
| NET LOSS PER COMMON SHARE | | | |
| - basic and diluted | \$ (0.003) | \$ - | \$ (0.02) |
| | ===== | ===== | ===== |
| WEIGHTED AVERAGE NUMBER | | | |
| OF COMMON SHARES | | | |
| OUTSTANDING | | | |
| - basic and diluted | 5,532,000 | 1,864,264 | 2,180,913 |
| | ===== | ===== | ===== |

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

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TOGS FOR TYKES, INC.
(A Development Stage Company)
STATEMENT OF STOCKHOLDERS' EQUITY

| | Common Stock | | Additional | Deficit | Total |
|------------------------------|--------------|--------|------------|-------------|-------------|
| | Shares | Amount | Paid In | Accumulated | Stockholder |
| | ----- | ----- | Capital | During the | Equity |
| | ----- | ----- | ----- | Development | ----- |
| | | | | Stage | |
| | ----- | ----- | ----- | ----- | ----- |
| Balance, September 26, 1997 | - | \$ - | \$ - | \$ - | \$ - |
| Issuance of common stock | | | | | |
| for cash | | | | | |
| November 11, 1997 at \$0.017 | 900,000 | 900 | 14,100 | - | 15,000 |
| November 24, 1997 at \$0.017 | 132,000 | 132 | 2,068 | - | 2,200 |
| Net loss | - | - | - | (17,200) | (17,200) |
| Balance, December 31, 1997 | 1,032,000 | 1,032 | 16,168 | (17,200) | |
| Net loss | - | - | - | - | |
| Balance, December 31, 1998 | 1,032,000 | 1,032 | 16,168 | (17,200) | |
| Net loss | - | - | - | - | |

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| | | | | | |
|---|-----------|-------|--------|----------|----------|
| Balance, December 31, 1999 | 1,032,000 | 1,032 | 16,168 | (17,200) | |
| Net loss | - | - | - | - | |
| Balance, December 31, 2000 | 1,032,000 | 1,032 | 16,168 | (17,200) | |
| Issuance of shares for services June 30, 2001 at \$0.003 | 4,500,000 | 4,500 | 10,500 | - | 15,000 |
| Net loss | - | - | - | (15,846) | (15,846) |
| Balance, December 31, 2001 | 5,532,000 | 5,532 | 26,668 | (33,046) | (8,224) |
| Net loss | - | - | - | (14,329) | (14,329) |
| Contribution by officer | - | - | 4,800 | - | 4,800 |
| Balance, September 30, 2002 (unaudited) | 5,532,000 | 5,532 | 31,468 | (47,375) | (10,329) |

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

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TOGS FOR TYKES, INC.
(A Development Stage Company)
STATEMENTS OF CASH FLOWS
(Unaudited)

| | For the Period | |
|---------------------------------|-----------------------|--------------------|
| | For Nine Months Ended | from |
| | September 30, | September 26, 1997 |
| | (inception) to | September 30, |
| | 2002 | 2002 |
| CASH FLOWS FROM OPERATING | | |
| ACTIVITIES: | | |
| Net loss | \$ (14,329) | \$ - |
| Adjustment to reconcile net | | |
| loss to net cash provided by | | |
| (used in) operating activities: | | |
| Shares issued for services | - | 29,700 |
| Services contributed by | | |
| Officer | 4,800 | 4,800 |
| Decrease in prepaid expenses | 5,872 | - |
| Increase in accounts payable | 2,356 | 2,356 |

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| | | | |
|--|---------|-------|----------|
| Net cash provided by (used in) operating activities | (1,301) | - | (10,519) |
| | ----- | ----- | ----- |
| CASH FLOWS FROM FINANCING ACTIVITIES: | | | |
| Issuance of common stock for cash | - | - | 2,500 |
| Advances from stockholder | 2,000 | - | 8,718 |
| | ----- | ----- | ----- |
| Net cash provided by financing activities | 2,000 | - | 11,218 |
| | ----- | ----- | ----- |
| Net change in cash and cash equivalents | - | - | 699 |
| | ----- | ----- | ----- |
| Cash and cash equivalents - beginning of period | - | - | - |
| | ----- | ----- | ----- |
| Cash and cash equivalents - end of period | \$ 699 | \$ - | \$ 699 |
| | ===== | ===== | ===== |
| SUPPLEMENTAL CASH FLOW INFORMATION: | | | |
| Cash paid during the year - Interest paid | \$ - | \$ - | \$ - |
| | ===== | ===== | ===== |
| Income taxes paid | \$ - | \$ - | \$ - |
| | ===== | ===== | ===== |

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

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TOGS FOR TYKES, INC.
(A Development Stage Company)
NOTES TO FINANCIAL STATEMENTS
June 30, 2002 (UNAUDITED)

NOTE 1 - DESCRIPTION OF BUSINESS AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

Togs for Tykes, Inc. (the "Company") is currently a development stage company under the provisions of Statement of Financial Accounting Standards ("SFAS") No. 7. The Company was incorporated under the laws of the State of Nevada on September 26, 1997. It is management's objective to seek a merger with an existing operating company.

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Basis of Presentation

The accompanying unaudited interim financial statements of the Company have been prepared in accordance with accounting principles generally accepted in the United States of America for interim financial information. Accordingly, they do not include all of the information and notes required by accounting principles generally accepted in the United States of America for complete financial statements. The accompanying financial statements reflect all adjustments (consisting of normal recurring accruals), which are, in the opinion of management, considered necessary for a fair presentation of the results for the interim periods presented. Operating results for the nine months ended September 30, 2002 are not necessarily indicative of the results that may be expected for the fiscal year ending December 31, 2002. These financial statements should be read in conjunction with the audited financial statements for the year ended December 31, 2001 included in the Company's Annual Report on Form 10-KSB.

The accompanying financial statements have been prepared in conformity with generally accepted accounting principles in the United States of America, which contemplate continuation of the Company as a going concern. However, the Company has no established source of revenue. This factor raises substantial doubt about the Company's ability to continue as a going concern. Without realization of additional capital, it would be unlikely for the Company to continue as a going concern. The financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amount, or amounts and classification of liabilities that might be necessary should the Company be unable to continue in existence. It is management's objective to seek additional capital through a merger with an existing operating company.

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TOGS FOR TYKES, INC.
(A Development Stage Company)
NOTES TO FINANCIAL STATEMENTS
June 30, 2002 (UNAUDITED)

NOTE 1 - DESCRIPTION OF BUSINESS AND SIGNIFICANT ACCOUNTING POLICIES
(Continued)

Recent Accounting Pronouncements

In July 2001, the FASB issued SFAS No. 141 "Business Combinations." SFAS No. 141 supersedes Accounting Principles Board ("APB") No. 16 and requires that any business combinations

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initiated after June 30, 2001 be accounted for as a purchase; therefore, eliminating the pooling-of-interest method defined in APB 16. The statement was effective for any business combination initiated after June 30, 2001 and shall apply to all business combinations accounted for by the purchase method for which the date of acquisition is July 1, 2001 or later. The adoption did not have a material impact on the Company's financial position or results of operations since the Company has not participated in such activities covered under this pronouncement.

In July 2001, the FASB issued SFAS No. 142, "Goodwill and Other Intangibles." SFAS No. 142 addresses the initial recognition, measurement and amortization of intangible assets acquired individually or with a group of other assets (but not those acquired in a business combination) and addresses the amortization provisions for excess cost over fair value of net assets acquired or intangibles acquired in a business combination. The statement is effective for fiscal years beginning after December 15, 2001, and is effective July 1, 2001 for any intangibles acquired in a business combination initiated after June 30, 2001. The Company adopted this statement on January 1, 2002 and the adoption had no material impact to the Company's financial position or results of operations.

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TOGS FOR TYKES, INC.
(A Development Stage Company)
NOTES TO FINANCIAL STATEMENTS
June 30, 2002 (UNAUDITED)

NOTE 1 - DESCRIPTION OF BUSINESS AND SIGNIFICANT ACCOUNTING POLICIES
(Continued)

Recent Accounting Pronouncements, continued

In October 2001, the FASB recently issued SFAS No. 143, "Accounting for Asset Retirement Obligations," which requires companies to record the fair value of a liability for asset retirement obligations in the period in which they are incurred. The statement applies to a company's legal obligations associated with the retirement of a tangible long-lived asset that results from the acquisition, construction, and development or through the normal operation of a long-lived asset. When a liability is initially recorded, the company would capitalize the cost, thereby increasing the carrying amount of the related asset. The capitalized asset retirement cost is depreciated over the life of the respective asset while the liability is accreted to its present value. Upon settlement of the liability, the obligation is settled at its recorded amount or the company incurs a gain or loss. The statement is effective for fiscal years beginning after June 30, 2002. The Company does not expect the adoption to have a material impact to the Company's financial position or results of

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operations.

In October 2001, the FASB issued SFAS No. 144, "Accounting for the Impairment or Disposal of Long-Lived Assets". Statement 144 addresses the accounting and reporting for the impairment or disposal of long-lived assets. The statement provides a single accounting model for long-lived assets to be disposed of. New criteria must be met to classify the asset as an asset held-for-sale. This statement also focuses on reporting the effects of a disposal of a segment of a business. This statement is effective for fiscal years beginning after December 15, 2001. The Company adopted this statement on January 1, 2002 and the adoption had no material impact to the Company's financial position or results of operations.

In April 2002, the FASB issued Statement No. 145, "Rescission of FASB Statements No. 4, 44, and 64, Amendment of FASB Statement No. 13, and Technical Corrections." This Statement rescinds FASB Statement No. 4, "Reporting Gains and Losses from Extinguishment of Debt", and an amendment of that Statement, FASB Statement No. 64, "Extinguishments of Debt Made to Satisfy Sinking-Fund Requirements" and FASB Statement No. 44, "Accounting for Intangible Assets of Motor Carriers". This Statement amends FASB Statement No. 13, "Accounting for Leases", to eliminate an inconsistency between the required accounting for sale-leaseback transactions and the required accounting for certain lease modifications that have economic effects that are similar to sale-leaseback transactions. Adoption of this statement did not have a material impact to the Company's financial position or results of operations.

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In June 2002, the FASB issued Statement No. 146, "Accounting for Costs Associated with Exit or Disposal Activities." This Statement addresses financial accounting and reporting for costs associated with exit or disposal activities and nullifies Emerging Issues Task Force (EITF) Issue No. 94-3, "Liability Recognition for Certain Employee Termination Benefits and Other Costs to Exit an Activity (including Certain Costs Incurred in a Restructuring)." The provisions of this Statement are effective for exit or disposal activities that are initiated after December 31, 2002, with early application encouraged. The Company does not expect the adoption to have a material impact to the Company's financial position or results of operations.

NOTE 2 - RELATED PARTY TRANSACTION

The Company neither owns nor leases any real or personal property. A stockholder of the Company provides office services without charge. Such costs are immaterial to the financial statement, 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

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other business opportunities. If a business opportunity becomes available for the Company, 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.

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Item 2. Plan of Operation

This following information specifies certain forward-looking statements of management of the company. Forward-looking statements are statements that estimate the happening of future events and are not based on historical fact. Forward-looking statements may be identified by the use of forward-looking terminology, such as "may", "shall", "will", "could", "expect", "estimate", "anticipate", "predict", "probable", "possible", "should", "continue", or similar terms, variations of those terms or the negative of those terms. The forward-looking statements specified in the following information have been compiled by our management on the basis of assumptions made by management and considered by management to be reasonable. Our future operating results, however, are impossible to predict and no representation, guaranty, or warranty is to be inferred from those forward-looking statements.

The assumptions used for purposes of the forward-looking statements specified in the following information represent estimates of future events and are subject to uncertainty as to possible changes in economic, legislative, industry, and other circumstances. As a result, the identification and interpretation of data and other information and their use in developing and selecting assumptions from and among reasonable alternatives require the exercise of judgment. To the extent that the assumed events do not occur, the outcome may vary substantially from anticipated or projected results, and, accordingly, no opinion is expressed on the achievability of those forward-looking statements. We cannot guaranty that any of the assumptions relating to the forward-looking statements specified in the following information are accurate, and we assume no obligation to update any such forward-looking statements.

We are a new business that has generated no revenues to date. We intend to design, source and market apparel primarily for children from infants to five years old. Our initial focus will be sales over the Internet. Our president, Becky Bauer, has experience in the fashion industry. She will provide most of the design services to us. We hope to become an online marketer of branded products for infants and toddlers through our website. Our target market will be parents who look for quality, durability, and fashion innovation. We believe that in order to be successful in the children's wear business, we must continue to develop and improve quality, durability, and style. We believe these are the factors that have permitted certain retailers of children's apparel to gain market share in the branded children's wear industry. We propose to incorporate these themes into the design, sourcing and marketing of our proposed product line. We also believe that the name of our brand "Togs for Tykes" is unique and we have the potential to expand our brand recognition.

For the nine month period ended September 30, 2002.

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Liquidity and Capital Resources. We had cash of \$699 at September 30, 2002, and that amount represented all of our total assets as at September 30, 2002. Our total current liabilities were approximately \$11,074 at September 30, 2002, all of which were represented by accounts payable of \$2,356 and funds due to a stockholder of \$8,718. At September 30, 2002, our liabilities exceeded our assets by \$10,375.

Results of Operations.

Revenues. From our inception on September 26, 1997, through September 30, 2002, we had not realized any revenues. We hope to generate revenues in the next twelve months through the sale of our planned first line of clothing. However, we cannot guarantee that our first line will be completed or that we will earn any revenues within the next 12 months. We anticipate the majority of revenues will be earned via the Internet.

Operating Expenses. For the nine months ended September 30, 2002, our total expenses were approximately \$5,236 compared to total expenses of zero for the corresponding period in 2001. Our expenses from inception on September 26, 1997 to September 30, 2002 were \$48,975. The expenses for the nine months ended September 30, 2002 were represented solely by administrative expenses. For the nine months ended September 30, 2002, we experienced a net loss of approximately \$15,929 compared to a net loss of zero for the corresponding period in 2001. Our net loss from our inception on September 26, 1997 to September 30, 2002 was \$48,975.

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Our Plan of Operation for the Next Twelve Months. We have not yet generated any revenues from operations. In our opinion, to effectuate our business plan in the next twelve months, the following events must occur:

As of September 30, 2002, we had \$699 in cash resources. We plan on raising additional operating funds through the sale of our common stock. If we are not able to raise additional funds, we plan on arranging for loans or other borrowings. Our forecast of the period of time through which our financial resources will be adequate to support our operations is a forward-looking statement that involves risks and uncertainties, and actual results could vary as a result of a number of factors. There is no guarantee that we will be able to sell shares of our common stock or that we will be able to arrange for borrowings on acceptable terms if at all. Such factors will include those factors discussed in our "Risk Factor" section below in addition to the following factors:

- o General Economic Conditions. We believe that when the economy suffers, discretionary spending suffers as well. In times of poor economic conditions, we will likely sell fewer products which will harm our ability to earn revenues. A lack of revenues will force us to use our resources more quickly than anticipated.
- o Increased Operating Expenses. Our forecast is based on an estimate of our operating expenses. If we are forced to incur unforeseen legal fees, accounting fees, or other unexpected fees or if prices for raw materials rise more quickly than anticipated, our current resources may not be sufficient to cover such increased expenses.

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- o Delays in Production. If we are not able to bring our first product line to market as quickly as expected, our ability to earn revenue will be harmed. If we are unable to earn revenues, our current resources will be strained to cover any revenue shortfall.

There may be other unforeseen factors which affect our forecast. We will attempt to anticipate, as best as possible, such factors. Our plan of operation is materially dependent on our ability to complete the development of our website and raise additional capital to market our products by means of our proposed website. We believe that we will need approximately \$10,000 to market our products. Within the next twelve months, we must complete the design of our first line of products and complete the development of our website. We believe we need approximately \$12,000 to complete the design of our first line of products and the development of our website. We have hired a third party to complete the development of our website. We will need approximately \$2,000 to complete the development of our website. We must also enter into arrangements with manufacturers to manufacture our planned product line. Finally, we must raise additional working capital either through the sale of our common stock or through loans. There is no guarantee that we will be able to raise additional capital through the sale of our common stock. Moreover, there is no guarantee that we will be able to arrange for loans on favorable terms, or at all.

Our inability to access the capital markets or obtain acceptable financing could have a material adverse effect on our results of operations and financial condition. To the extent that additional capital is raised through the sale of equity or equity-related securities, the issuance of such securities could result in dilution of our stockholders. We cannot guaranty that additional funding will be available on favorable terms. If adequate funds are not available within the next 12 months, we may be required to limit our proposed website development activities or to obtain funds through entering into arrangements with collaborative partners. If adequate funds are not available, we believe that our officers and directors will contribute funds to pay for our expenses. Our belief that our officers and directors will pay our expenses is based on the fact that our officers and directors collectively own 4,500,000 shares of our common stock, which equals approximately 81.34% of our total issued and outstanding common stock. We believe that our officers and directors will continue to pay our expenses as long as they maintain their ownership of our common stock. If our officers and directors loan us operating capital, we will either execute promissory notes to repay the funds or issue stock to those officers and directors. We have not formulated specific repayment terms. We will negotiate the specific repayment terms and whether repayment will be in the form of stock when, and if, funds are advanced by any of our officers and directors.

In order to raise additional working capital, we plan on conducting a private placement of 1,000,000 shares of our common stock at a purchase price of \$0.05 per share in transactions which we believe will satisfy the requirements of that certain exemption from the registration and prospectus delivery requirements of the Securities Act of 1933, which exemption is specified by the provisions of Section 4(2) of that act and Rule 506 of Regulation D promulgated pursuant to that act by the Securities and Exchange Commission.

Our prospects must be considered speculative, considering the risks, expenses, and difficulties frequently encountered in the establishment of a new business, specifically the risks inherent in the development of electronic commerce. Our

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plan of operation is materially dependent on our ability to generate revenues. Any revenues generated will be used to expand our operations. There is no guaranty we will be able to generate significant revenues.

We are not currently conducting any research and development activities, other than the development of our website and the design of our first line of clothing. We do not anticipate that we will purchase or sale of any significant equipment. In the event that we generate significant revenues and expand our operations, then we may need to hire additional employees or independent contractors.

Item 3. Controls and Procedures

(a) Evaluation of disclosure controls and procedures. We maintain controls and procedures designed to ensure that information required to be disclosed in the reports that we file or submit under the Securities Exchange Act of 1934 is recorded, processed, summarized and reported within the time periods specified in the rules and forms of the Securities and Exchange Commission. Based upon their evaluation of those controls and procedures performed within 90 days of the filing date of this report, our chief executive officer and the principal financial officer concluded that our disclosure controls and procedures were adequate.

(b) Changes in internal controls. We made no significant changes in our internal controls or in other factors that could significantly affect these controls subsequent to the date of the evaluation of those controls by the chief executive officer and principal financial officer.

PART II -- OTHER INFORMATION

Item 1. Legal Proceedings.

None.

Item 2. Changes in Securities.

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 and Reports on Form 8-K

None.

SIGNATURES

In accordance with the requirements of the Securities Exchange Act of 1934, the registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Togs for Tykes, Inc.,
a Nevada corporation

November 14, 2002

By: /s/ Becky Bauer

Becky Bauer

Its: Chief Executive Officer, President,
Director

CERTIFICATIONS

I, Becky Bauer, certify that:

1. I have reviewed this quarterly report on Form 10-QSB of Togs for Tykes, 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 registrant as of, and for, the periods presented in this quarterly report;
4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in

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Exchange Act Rules 13a-14 and 15d-14) for the registrant and have:

- a) designed such disclosure controls and procedures to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this quarterly report is being prepared;
- b) evaluated the effectiveness of the registrant's disclosure controls and procedures as of a date within 90 days prior to the filing date of this quarterly report (the "Evaluation Date"); and
- c) presented in this quarterly report our conclusions about the effectiveness of the disclosure controls and procedures based on our evaluation as of the Evaluation Date;

5. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent functions):

- a) all significant deficiencies in the design or operation of internal controls which could adversely affect the registrant's ability to record, process, summarize and report financial data and have identified for the registrant's auditors any material weaknesses in internal controls; and
- b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls; and

6. The registrant's other certifying officers and I have indicated in this quarterly report whether or not there were significant changes in internal controls or in other factors that could significantly affect internal controls subsequent to the date of our most recent evaluation, including any corrective actions with regard to significant deficiencies and material weaknesses.

Date: November 14, 2002

/s/ Becky Bauer

Becky Bauer
Chief Executive Officer

CERTIFICATIONS

I, Brook Messick, certify that:

- 1. I have reviewed this quarterly report on Form 10-QSB of Togs for Tykes, 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

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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 registrant as of, and for, the periods presented in this quarterly report;

4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-14 and 15d-14) for the registrant and have:

a) designed such disclosure controls and procedures to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this quarterly report is being prepared;

b) evaluated the effectiveness of the registrant's disclosure controls and procedures as of a date within 90 days prior to the filing date of this quarterly report (the "Evaluation Date"); and

c) presented in this quarterly report our conclusions about the effectiveness of the disclosure controls and procedures based on our evaluation as of the Evaluation Date;

5. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent functions):

a) all significant deficiencies in the design or operation of internal controls which could adversely affect the registrant's ability to record, process, summarize and report financial data and have identified for the registrant's auditors any material weaknesses in internal controls; and

b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls; and

6. The registrant's other certifying officers and I have indicated in this quarterly report whether or not there were significant changes in internal controls or in other factors that could significantly affect internal controls subsequent to the date of our most recent evaluation, including any corrective actions with regard to significant deficiencies and material weaknesses.

Date: November 14, 2002

/s/ Brook Messick

Brook Messick
Chief Financial Officer