

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

**FORM 10-QSB**

(Mark One)

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

For the quarterly period ended September 30, 2007

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

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

Commission file number 333-144082

Marvin's Place, Inc.

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

Nevada

20-8789451

(State or jurisdiction of incorporation or organization)

(I.R.S. Employer Identification No.)

13245 Sunnyslope Drive

Chino Hills, California 91709

(Address of principal executive offices)

(626) 208-1350

(Issuer's telephone number)

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

**APPLICABLE ONLY TO ISSUERS INVOLVED IN BANKRUPTCY  
PROCEEDINGS DURING THE PRECEDING FIVE YEARS**

Check whether the registrant filed all documents and reports required to be filed by Section 12, 13 or 15(d) of the Exchange Act after the distribution of securities under a plan confirmed by a court. Yes  No

**APPLICABLE ONLY TO CORPORATE ISSUERS**

State the number of shares outstanding of each of the issuer's classes of common equity, as of the latest practicable date: Common Stock, 2,000,000 shares issued and outstanding as of November 30, 2007.

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

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

TABLE OF CONTENTS

	<b>PAGE</b>
PART I — FINANCIAL INFORMATION	3
Item 1. Financial Statements.	3
Item 2. Management's Discussion and Plan of Operation.	10
Item 3. Controls and Procedures	14
PART II — OTHER INFORMATION	15
Item 1. Legal Proceedings.	15
Item 2. Changes in Securities.	15
Item 3. Defaults Upon Senior Securities.	15
Item 4. Submission of Matters to a Vote of Security Holders.	15
Item 5. Other Information.	15
Item 6. Exhibits and Reports on <u>Form 8-K</u> .	15
SIGNATURES	18

**PART I — FINANCIAL INFORMATION**

**Item 1. Financial Statements.**

**MARVIN'S PLACE, INC.  
REVIEW REPORT &  
FINANCIAL STATEMENTS  
September 30, 2007**

Offices of  
Arshad M. Farooq, JD  
Certified Public Accountant

**CONTENTS**

Independent Registered Public Accounting Firm Report..... 3  
Balance Sheet..... 4  
Statement of Operations..... 5  
Statement of Stockholder's Equity..... 6  
Statement of Cash Flows..... 7  
Notes to the Financial Statements..... 8

**OFFICES OF  
ARSHAD M. FAROOQ, JD, CPA**

**201 N. Palomares St.  
Pomona, CA 91767**

**(909) 238-5361  
(909) 972-1672 Fax  
amfarooq@gmail.com**

---

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors  
Marvin's Place, Inc.  
Chino Hills, CA

We have reviewed the accompanying balance sheet of Marvin's Place, Inc. (A development Stage Company) as of September 30, 2007, and the related statements of operations, stockholders' equity, and cash flows for the three-month period ended September 30, 2007. These financial statements are the responsibility of the Company's management.

We conducted our review in accordance with standards of the Public Company Accounting Oversight Board (United States). A review of interim financial information consists principally of applying analytical procedures and making inquiries of persons responsible for financial and accounting matters. It is substantially less in scope than an audit conducted in accordance with standards of the Public Company Accounting Oversight Board (United States), the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying interim financial statements for them to be in conformity with accounting principles generally accepted in the United States of America.

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 2 to the financial statements, the Company's lack of revenue and significant losses as of September 30, 2007 raises substantial doubt about its ability to continue as a going concern. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

/s/ Arshad M. Farooq  
Arshad M. Farooq  
Pomona, CA  
December 5<sup>th</sup>, 2007

**MARVIN'S PLACE, INC.**  
**(A DEVELOPMENTAL STAGE COMPANY)**  
**BALANCE SHEET**  
**As of 9/30/2007**

**ASSETS**

**Current Assets**

Cash	\$1,977
------	---------

<b>Total Current Assets</b>	<b>\$1,977</b>
-----------------------------	----------------

<b>TOTAL ASSETS</b>	<b>\$1,977</b>
---------------------	----------------

**LIABILITIES & STOCKHOLDER'S EQUITY**

**Current Liabilities**

Accounts Payable	-
------------------	---

Other Accrued Liabilities	-
---------------------------	---

<b>Total Current Liabilities</b>	<b>\$0</b>
----------------------------------	------------

**STOCKHOLDER'S EQUITY**

Preferred Stock: \$0.001 par value, 5,000,000 shares authorized; no shares issued and outstanding	-
---	---

Common Stock: \$0.001 par value, 70,000,000 shares authorized; 2,000,000 shares issued and outstanding	2,000
--	-------

Additional Paid in Capital	3,000
----------------------------	-------

Accumulated Deficit	(3,023)
---------------------	---------

<b>TOTAL STOCKHOLDERS EQUITY</b>	<b>1,977</b>
----------------------------------	--------------

<b>TOTAL LIABILITIES &amp; STOCKHOLDER'S EQUITY</b>	<b>\$1,977</b>
---	----------------

The accompanying notes are an integral part of these financial statements

**MARVIN'S PLACE, INC.**  
**(A DEVELOPMENTAL STAGE COMPANY)**  
**STATEMENT OF OPERATIONS**

	<b>Period Ended September 30, 2007</b>	<b>Inception April 4, 2007 Through April 30, 2007</b>
<b>Revenues:</b>		
Interest Income	\$ 1	\$ 1
<b>Expenses:</b>		
General and Administrative	(24)	(3,024)
<b>Total Expenses</b>	<b>\$ (24)</b>	<b>(3,024)</b>
Income (Loss) before income taxes	(23)	(3,023)
Provision for income taxes	-	-
<b>NET INCOME (LOSS)</b>	<b>\$ (23)</b>	<b>\$ (3,023)</b>
Basic and diluted loss per share	\$ (0.00)	
Weighted average common shares outstanding	2,000,000	

The accompanying notes are an integral part of these financial statements



**MARVIN'S PLACE, INC.**  
**(A DEVELOPMENTAL STAGE COMPANY)**  
**STATEMENT OF STOCKHOLDER'S EQUITY**  
**September 30, 2007**

	Common Stock		Additional		Accumulated		
	Shares	Par Value	Paid-In	Capital	Deficit	Total	
Balance, April 30, 2007	2,000,000	\$ 2,000	\$ 3,000		\$ (3,000)	\$ 2,000	
Sale of common stock						-	
Net (loss) for the Period Ended September 30, 2007					\$ (23)	\$ (23)	
<b>BALANCE, September 30, 2007</b>	<b>2,000,000</b>	<b>\$ 2,000</b>	<b>\$ 3,000</b>		<b>\$ (3,023)</b>	<b>\$ 1,977</b>	

The accompanying notes are an integral part of these financial statements

**MARVIN'S PLACE, INC.**  
**(A DEVELOPMENTAL STAGE COMPANY)**  
**CASH FLOW STATEMENT**

	<b>Period Ended September 30, 2007</b>	<b>Inception April 4, 2007 Through September 30, 2007</b>
Cash Flow from Operating Activities:		
Net Loss	\$ (23)	\$ (3,023)
Adjustments to reconcile net loss to net cash used in operating activities:		
Changes in current assets and liabilities:		
Receivables		-
Payables		-
Other	-	-
Net cash (used in) operating activities	(23)	(3,023)
Cash flows from investing activities:		
Net cash provided by investing activities	-	-
Cash flows from financing activities:		
Sales of common stock	-	-
Additional paid in capital	-	-
Net cash provided by financing activities	-	-
Net increase (decrease) in cash and equivalent	(23)	(3,023)
Cash and cash equivalents at beginning of period	2,000	-
Cash and cash equivalents at end of period	\$ 1,977	\$ (3,023)

The accompanying notes are an integral part of these financial statements

**Marvin's Place, Inc.**  
(A development Stage Company)  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2007

**Note 1 – Nature of Organization**

a. Organization & Business Activities

The Company was incorporated under the laws of the State of Nevada on April 11, 2007 to provide mailing & shipping services. The Company has not realized significant revenues to date and therefore is classified as a development stage company.

b. Depreciation

The cost of property and equipment will be depreciated over the estimated useful life of 4 to 7 years. Depreciated is computed using the straight-line method when assets are placed in service.

c. Accounting Method

The Company's financial statements are prepared using the accrual method of accounting. The Company has elected December 31<sup>st</sup>, year-end.

d. Cash & Cash Equivalents

For the purpose of the statements of cash flows, the Company considers all highly liquid investments purchased with a maturity of three months or less to be a cash equivalent.

e. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statement and the reported amounts of revenues & expenses during the reporting period.

f. Revenue Recognition

The Company recognizes revenue when products are fully delivered or services have been provided, and collection is reasonably assured.

g. Organization Costs

The Company has expensed the costs of its incorporation.

h. Advertising

The Company follows the policy of charging the costs of advertising to expense as incurred.

i. Concentrations of Risk

The Company's bank accounts are deposited in insured institutions. The funds are insured up to \$100,000. At September 30, 2007, the Company's bank deposits did not exceed the insured amounts.

j. Basic Loss Per Share

The computation of the basic loss per share of common stock is based on the weighted average number of shares outstanding during the period.

	From inception on April 11, 2007 Through September 30, 2007
Loss (Numerator)	\$
<u>3,023</u>	
Shares (Denominator)	<u>2,000,000</u>
Per share amount	\$
<u>00.00</u>	

k. Income Taxes

Deferred taxes are provided on a liability method whereby deferred tax assets are recognized for deductible temporary differences and operating loss and tax credit carryforwards and deferred tax liabilities are recognized for taxable temporary differences. Temporary differences are the differences between the reported amounts of assets, and liabilities, and their tax bases. Deferred tax assets are reduced by a valuation allowance when, in the opinion of the management, it is more likely than not that some portion, or all of the deferred tax assets will be realized. Deferred tax assets, and liabilities are adjusted for the effects of changes in tax laws and rates.

Net deferred tax assets consist of the following components as of September 30, 2007:

Deferred tax assets	_____
NOL Carryover	\$473.00
Deferred tax liabilities	-0-
Valuation allowance	<u>(473.00)</u>
Net deferred tax assets	<u>-0-</u>

2007

The income tax provision differs from the amount of income tax determined by applying the U.S. federal, and state income tax rates of 15% to pretax income from continuing operations for the period ended September 30, 2007.

At September 30, 2007, the Company had net operating loss carryforwards of approximately \$3,023.00. That may be offset against future taxable income through 2027. No tax benefit has been reported in the September 30, 2007 financial statements since the potential tax benefit is offset by a valuation allowance of the same amount.

Due to the change in ownership provisions of the Tax Reform Act of 1986, net operating carryforwards for Federal Income tax reporting purposes are subject to annual limitations. Should a change in ownership occur, net operating loss carryforwards may be limited as to use in future years.

**Note 2 – Going Concern**

The Company's financial statements are prepared using generally accepted accounting principles applicable to a going concern which contemplates the realization of assets, and liquidation of liabilities in the normal course of business. The Company has had no income, and generated significant losses from operations. The accompanying financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern.

**Note 3 – Stock Offering**

The Company plans an initial public offering in the near future.

**Note 4 – New Accounting Pronouncements**

During the period ending September 30, 2007, the Company adopted the following accounting pronouncements which had no impact on the financial statements or results of operations:

SFAS No. 150, Accounting for Certain Financial Instruments with Characteristics of both Liabilities & Equity.

SFAS No. 151, Inventory Costs

SFAS No. 152, Accounting for Real Estate

SFAS No. 153, Exchange of Non-monetary Assets

SFAS No. 154, Accounting Changes and Error Correction

SFAS No. 123(R), Share Based Payments

In addition, during the period ending September 30, 2007, FASB Interpretations No. 45 and No. 46, along with various Emerging Issues Task Force Consensuses (EITF) were issued, and adopted by the Company, and had no impact on its financial statements. These newly issued accounting pronouncements had no effect on the Company's current financial statements, and did not impact the Company.

## Item 2. Management's Discussion and Plan of Operation.

This section must be read in conjunction with the unaudited Financial Statements included in this report.

### A. Management's Discussion

Marvin's Place, Inc. ("Meltdown" or the "Company"), incorporated in the State of Nevada on April 4, 2007, is a development stage company with the principal business objective of becoming a premier franchisor of retail shipping, postal, courier and business service centers by providing a wide range of convenient, value-added business services to consumers, mobile and traveling professionals and the small office/home office market.

The Company was founded based on the need of individuals and companies to have dependable, consistent and professional business service centers where they can obtain a wide variety of benefits such as packaging, shipping, copy and print assistance, mailbox locations, email retrieval, delivery and messenger couriers and convenient office supplies. It is our goal to become the most dependable, consistent and professional business service center available to the public. We will recognize that each customer we will serve has different needs, requirements and concerns pertinent to their business. Our primary customer service goal is to tailor specific solutions to suit each particular customer's needs and concerns.

We are a small, start-up company that has not generated any revenues and lacks a stable customer base. Since our inception to the present, we have not generated any significant revenues and have incurred a cumulative net loss as indicated in our financial statements. We believe that the funds expected to be received from the maximum sale of our common equity will be sufficient to finance our efforts to become fully operational and carry us through the next twelve (12) months, of which there can be no guarantee. We believe that the recurring revenues from sales of services will be sufficient to support ongoing operations. Unfortunately, there can be no assurance that the actual expenses incurred will not materially exceed our estimates or that cash flows from sales of services will be adequate to maintain our business. As a result, our independent auditors have expressed substantial doubt about our ability to continue as a going concern. If we do not produce sufficient cash flow to support our operations over the next 12 months, we may need to raise additional capital by issuing capital stock in exchange for cash in order to continue as a going concern. There are no formal or informal agreements to attain such financing. We cannot assure you that any financing can be obtained or, if obtained, that it will be on reasonable terms. Without realization of additional capital, it would be unlikely for us to stay in business.

In the initial approximately five month operating period from April 4, 2007 (inception) to September 30, 2007, the Company generated \$1 in revenues while incurring \$3,024 in general and administrative expenses. This resulted in a cumulative net loss of \$3,023 for the period then ended from inception, which is equivalent to \$(0.00) per share.

During the three months ended September 30, 2007, the Company generated \$1 in revenues while incurring \$24 in general and administrative expenses. This resulted in a net loss for the quarter ended September 30, 2007 of \$23. The net loss for both periods is attributable primarily to the continuing costs of start-up operations.

#### Liquidity and Capital Resources

As of September 30, 2007, the Company had \$1,977 in working capital. The Company's current assets as of September 30, 2007 consisted of \$1,977 in cash.

## **B. Plan of Operation**

Marvin's Place, Inc. was incorporated on April 4, 2007. As of the date of this document, we have generated minimal revenues and substantial expenses. This resulted in a net loss of since inception, which is attributable to general and administrative expenses.

Since incorporation, we have financed our operations through minimal initial capitalization and nominal business activity.

To date we have not implemented fully planned principal operations. Our ability to commence operations is entirely dependent upon the proceeds to be raised in this offering. If we do not raise at least the minimum offering amount, we will be unable to establish a base of operations, without which it will be unable to begin to generate any revenues. The realization of sales revenues in the next 12 months is important in the execution of the plan of operations. However, we cannot guarantee that it will generate such growth. If we do not produce sufficient cash flow to support our operations over the next 12 months, we may need to raise additional capital by issuing capital stock in exchange for cash in order to continue as a going concern. There are no formal or informal agreements to attain such financing. We cannot assure any investor that, if needed, sufficient financing can be obtained or, if obtained, that it will be on reasonable terms. Without realization of additional capital, it would be unlikely for operations to continue.

Marvin's Place, Inc.'s management does not expect to conduct any research and development.

Marvin's Place, Inc. currently does not own any significant plant or equipment that it would seek to purchase or sell in the near future.

Our management does not anticipate any significant changes in the number of employees in the next 12 months. Currently, we believe the services provided by our sole officer and director appears sufficient at this time.

We have not paid for expenses on behalf of any director. Additionally, we believe that this practice will not materially change.

We have no current plans to seek a business combination with another entity.

## **Item 3. Controls and Procedures**

Based on their most recent review, which was completed within ninety days of the filing of this report, Meltdown's Officers have concluded that the Company's disclosure controls and procedures are effective to ensure that information required to be disclosed by Meltdown in the reports it files or submits under the Securities Exchange Act of 1934, as amended, is accumulated and communicated to Meltdown's management, including its Officers, as appropriate to allow timely decisions regarding required disclosure and are effective to ensure that such information is recorded, processed, summarized and reported within the time periods specified in the Securities and Exchange Commission's rules and forms. There were no significant changes in Meltdown's internal controls or in other factors that could significantly affect those controls subsequent to the date of their evaluation.



**PART II — OTHER INFORMATION**

**Item 1. Legal Proceedings.**

None.

**Item 2. Changes in Securities.**

**Item 3. Defaults Upon Senior Securities.**

None.

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

None.

**Item 5. Other Information.**

None

**Item 6. Exhibits and Reports on Form 8-K.**

**(a) Exhibits required by Item 601 of Regulation S-B**

Exhibit Number	Name and/or Identification of Exhibit
3.	Articles of Incorporation & By-Laws
(a)	Articles of Incorporation of Marvin's Place, Inc. filed on April 4, 2007, incorporated by reference to the Registration Statement on Form SB-2, as amended, filed with the SEC on June 27, 2007.
(b)	Bylaws of Marvin's Place, Inc. adopted on April 10, 2007, incorporated by reference to the Registration Statement on Form SB-2, as amended, filed with the SEC on June 27, 2007.
(c)	Certificate of Articles of Incorporation of Marvin's Place, Inc., incorporated by reference from the Form SB-2, as amended, filed with the SEC on June 27, 2007.
31.1	Certification of Principal Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
31.2	Certification of Principal Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
32.1	Certification of Principal Executive Officer and Principal Financial Officer Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

**(b) Reports on Form 8-K**

During the third quarter of 2007, MARVIN'S PLACE, INC. filed the following Current Reports on Form 8-K:

Date of Report	Date Filed	Items Reported
None	None	None



**SIGNATURES**

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

Marvin's Place, Inc.  
(Registrant)

<u>Signature</u>	<u>Title</u>	<u>Date</u>
/s/ Chong Kim Chong Kim	President & CEO, Director	January 8, 2008
/s/ Chong Kim Chong Kim	Secretary, Treasurer, Director	January 8, 2008
/s/ Chong Kim Chong Kim	Principal Financial Officer	January 8, 2008
/s/ Chong Kim Chong Kim	Principal Accounting Officer	January 8, 2008

**EXHIBIT 31.1  
CERTIFICATION  
SARBANES-OXLEY ACT OF 2002**

I, Chong Kim as President and CEO, certify that:

1. I have reviewed this quarterly report on Form 10-QSB of Marvin's Place, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the small business issuer as of, and for, the periods presented in this report;
4. The small business issuer's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the small business issuer and have:
  - (a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the small business issuer, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - (b) evaluated the effectiveness of the small business issuer's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
  - (c) disclosed in this report any change in the small business issuer's internal control over financial reporting that occurred during the small business issuer's most recent fiscal quarter (the small business issuer's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the small business issuer's internal control financial reporting;
5. The small business issuer's other certifying officers and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the small business issuer's auditors and the audit committee of small business issuer's board of directors (or persons performing the equivalent function):
  - (a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the small business issuer's ability to record, process, summarize and report financial information; and
  - (b) any fraud, whether or not material, that involves management or other employees who have a significant role in the small business issuer's internal control over financial reporting.

Date: January 8, 2008

By: /s/ Chong Kim  
Chong Kim, President & CEO

**EXHIBIT 31.2  
CERTIFICATION**

I, Chong Kim as Secretary and Treasurer (CFO), certify that:

1. I have reviewed this quarterly report on Form 10-QSB of Marvin's Place, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the small business issuer as of, and for, the periods presented in this report;
4. The small business issuer's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the small business issuer and have:
  - (a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the small business issuer, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - (b) evaluated the effectiveness of the small business issuer's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
  - (c) disclosed in this report any change in the small business issuer's internal control over financial reporting that occurred during the small business issuer's most recent fiscal quarter (the small business issuer's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the small business issuer's internal control financial reporting;
5. The small business issuer's other certifying officers and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the small business issuer's auditors and the audit committee of small business issuer's board of directors (or persons performing the equivalent function):
  - (a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the small business issuer's ability to record, process, summarize and report financial information; and
  - (b) any fraud, whether or not material, that involves management or other employees who have a significant role in the small business issuer's internal control over financial reporting.

Date: January 8, 2008

By: /s/ Chong Kim  
Chong Kim, Secretary and Treasurer (CFO)

**EXHIBIT 32.1**

**EXHIBIT 99 Certification Pursuant to Title 18, United States Code, Section 1350, as Adopted Pursuant to Section 906 of The Sarbanes-Oxley Act Of 2002**

In connection with the Quarterly Report of Marvin's Place, Inc. ("Meltdown") on Form 10-QSB for the quarter ended September 30, 2006, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Chong Kim, President and Chief Executive Officer of Meltdown, and I, Chong Kim, Principal Financial Officer of Meltdown, certify, pursuant to Title 18, United States Code, Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

1. The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
2. The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of Meltdown.

Date: January 8, 2008

/s/ Chong Kim

Chong Kim

President and Chief Executive Officer

Date: January 8, 2008

/s/ Chong Kim

Chong Kim

Principal Financial Officer