

BERMAN CENTER, INC.

FORM 10QSB (Quarterly Report of Financial Condition)

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

FORM 10-QSB

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

For the quarterly period ended September 30, 2007

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

Commission File Number 0-19562

BERMAN CENTER, INC.

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

Delaware

(State or other jurisdiction of incorporation or organization)

58-1865733

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

**211 EAST ONTARIO, SUITE 800,
CHICAGO, ILLINOIS**

(Address of principal executive offices)

60611

(Zip Code)

(312) 255-8088

(Registrant's telephone number, including area code)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

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

There were 35,662,488 shares (excluding Escrow Shares, as defined below) outstanding of registrant's common stock, par value \$.001 per share, as of November 14, 2007.

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

BERMAN CENTER, INC.
FORM 10-QSB QUARTERLY REPORT

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PART I - FINANCIAL INFORMATION

Item 1. Financial Statements.

The accompanying financial statements have been prepared in accordance with generally accepted accounting principles for interim financial information and in accordance with the instructions for Form 10-QSB. Accordingly, they do not include all of the information and footnotes required by generally accepted accounting principles for complete financial statements.

In the opinion of management, the financial statements contain all material adjustments, consisting only of normal recurring adjustments necessary to present fairly the financial condition, results of operations, and cash flows of the Company for the interim periods presented.

The results for the period ended September 30, 2007 are not necessarily indicative of the results of operations for the full year. These financial statements and related footnotes should be read in conjunction with the financial statements and footnotes thereto included in the Company's Form 10-KSB filed with the Securities and Exchange Commission for the period ended December 31, 2006.

BERMAN CENTER, INC.
CONSOLIDATED BALANCE SHEET
September 30, 2007
(Unaudited)

Assets
(Substantially Pledged)

Current Assets:

Cash	\$	83,603
Accounts Receivable		9,527
Inventory		4,399
Other Receivables, Related Party		13,470
Total Current Assets		<u>110,999</u>

Property and Equipment - Net		257,351
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Long - Term Assets:

Deposits	\$	125,632
Total Long - Term Assets		<u>125,632</u>

Total Assets	<u>\$</u>	<u>493,982</u>
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Liabilities and Stockholders' Equity (Deficit)

Current Liabilities:

Accounts Payable	\$	72,307
Deferred Revenue		110,150
Accrued Expenses		631,717
Convertible Notes Payable		810,000
Capital Leases - Current		5,463
Total Current Liabilities		<u>1,629,637</u>

Long-Term Liabilities:

Capital Leases - Non-Current		1,264
Deferred Rent		168,475
Total Long-Term Liabilities		<u>169,739</u>

Total Liabilities		<u>1,799,376</u>
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Commitments and Contingencies

Stockholders' Equity (Deficit):

Preferred Stock, \$0.001 par value, 25,000,000 shares authorized		
0 shares outstanding		
Common Stock, \$0.001 par value, 100,000,000 shares authorized		
35,662,488 shares outstanding		35,662
Additional paid-in Capital		5,998,647
Accumulated (Deficit)		(7,339,703)
Total Stockholders' Equity (Deficit)		<u>(1,305,394)</u>

Total Liabilities and Stockholders' Equity (Deficit)	<u>\$</u>	<u>493,982</u>
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The accompanying notes are an integral part of these financial statements.

BERMAN CENTER, INC.
CONSOLIDATED STATEMENTS OF OPERATIONS
For the Three Months and Nine Months Ended September 30, 2007 and 2006 (unaudited)

	For The Three Months Ended September 30, 2007 (unaudited)	For The Three Months Ended September 30, 2006 (unaudited)	For The Nine Months Ended September 30, 2007 (unaudited)	For The Nine Months Ended September 30, 2006 (unaudited)
Revenue - Clinics	\$ 34,569	\$ 39,287	\$ 82,352	\$ 267,897
- Seminars and Conferences	-	149,184	-	342,559
- Research, Studies and Trials	-	-	-	177,500
- Publishing	-	425	252	172,827
- Television	-	1,130	-	237,203
- Royalty	33,363	27,769	80,398	81,340
- Other	-	31,000	15,166	74,000
Total Revenue	<u>67,932</u>	<u>248,795</u>	<u>178,168</u>	<u>1,353,325</u>
Cost of Services:				
Clinics	59,625	65,377	172,703	375,102
Seminars and Conferences	-	254,370	-	680,060
Research, Studies and Trials	-	-	-	69,320
Total Cost of Services	<u>59,625</u>	<u>319,747</u>	<u>172,703</u>	<u>1,124,482</u>
Gross Profit (Loss)	8,307	(70,952)	5,465	228,843
Selling, General & Administrative Expenses	<u>372,523</u>	<u>407,044</u>	<u>1,218,510</u>	<u>1,349,005</u>
(Loss) from Operations	(364,216)	(477,996)	(1,213,045)	(1,120,162)
(Loss) on Disposal of Assets	-	102,496	-	102,496
Interest Expense	<u>76,114</u>	<u>319</u>	<u>114,000</u>	<u>1,303</u>
Net (Loss)	<u>\$ (440,330)</u>	<u>\$ (580,811)</u>	<u>\$ (1,327,045)</u>	<u>\$ (1,223,961)</u>
Basic and Diluted (Loss) Per Share	<u>\$ (0.01)</u>	<u>\$ (0.02)</u>	<u>\$ (0.04)</u>	<u>\$ (0.04)</u>
Weighted-Average Shares Outstanding	<u>34,895,531</u>	<u>32,101,022</u>	<u>34,403,847</u>	<u>31,870,782</u>

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

BERMAN CENTER, INC.
CONSOLIDATED STATEMENTS OF CASH FLOWS
For the Nine Months Ended September 30, 2007 and 2006 (unaudited)

	For The Nine Months Ended September 30, 2007 (unaudited)	For The Nine Months Ended September 30, 2006 (unaudited)
Cash flows from (to) Operating Activities:		
Net (Loss)	\$ (1,327,045)	\$ (1,223,961)
Adjustments to Reconcile Net (Loss) to Net Cash (Used in) Operating Activities:		
Loss on Disposal of Equipment	-	102,496
Depreciation and Amortization	78,047	116,011
Placement Fees	304,711	
(Increase) Decrease in		
Accounts Receivable	8,418	(13,255)
Deposits	39,618	56,313
Other Receivables, Related Party	(785)	
Prepaid Expenses and Other Current Assets	-	42,703
Inventory	4,299	(615)
Increase (Decrease) in		
Book Overdraft	-	
Accounts Payable and Accrued Expenses	82,005	213,277
Deferred Revenue	110,000	(204,258)
Accrued Payroll	(3,350)	(38,402)
Deferred Rent	3,942	18,873
Net Cash (Used in) Operating Activities	<u>(700,140)</u>	<u>(930,819)</u>
Cash Flows from (to) Investing Activities:		
Purchase/Sale of Property and Equipment	-	5,500
Proceeds from Sale of Asset	400	-
Net Cash Provided by (Used in) Investing Activities	<u>400</u>	<u>5,500</u>
Cash Flows from (to) Financing Activities:		
Proceeds from Exercise of Warrants	-	-
Proceeds from Issuance of Convertible Note Payable	610,000	-
Proceeds from Issuance of Common Stock	-	388,750
Payments on Capital Leases	(6,263)	(9,913)
Net Cash Provided by Financing Activities	<u>603,737</u>	<u>378,837</u>
Net (Decrease) in Cash and Cash Equivalents	(96,003)	(546,482)
Cash and Cash Equivalents, Beginning of Period	<u>179,606</u>	<u>753,087</u>
Cash and Cash Equivalents, End of Period	<u>\$ 83,603</u>	<u>\$ 206,605</u>

Supplemental schedule of non-cash investing and financing activities

On March 7, 2007, the company issued 800,000 shares to Hunter World Markets as the placement agent. The shares are valued at \$112,000.

On May 25, 2007, the company issued 213,333 shares to Hunter World Markets as the placement agent. The shares are valued at \$29,866.

On July 9, 2007, the company issued 88,889 shares to Hunter World Markets as the placement agent. The shares are valued at \$12,444.

On August 16, 2007, the company issued 1,066,667 shares to Hunter World Markets as the placement agent. The shares are valued at \$150,400.

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

BERMAN CENTER, INC.
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
(UNAUDITED)

NOTE 1 - ORGANIZATION AND LINE OF BUSINESS

Berman Center, Inc. and subsidiaries (the "Company"), headquartered in Chicago, Illinois, is a health center for women focused on female sexual health. The Company operates through its wholly owned subsidiary, Berman Health and Media, Inc. ("BHM"). Dr. Laura Berman, the Company's President, is a researcher in the field of women's sexual health. Dr. Berman, who is not a physician, earned her Master's in Clinical Social Work and Doctorate in Health Education and Therapy (specializing in human sexuality) at New York University. Berman Center is attempting to leverage Dr. Berman's credentials by creating a portfolio of branded related products and services that are marketed through a diversified media platform.

Effective July 27, 2006, the medical services portion of the clinic's business was discontinued and the focus shifted to talk therapy and individual and couples therapy retreats. There was a decrease in clinic revenue as a result of this change along with a decrease in clinic costs and expenses. It was management's intention to shift the emphasis of the clinic's business to talk therapy and expand these clinic services and to increase clinic revenue by expanding talk therapy services and individual and couples therapy retreats.

NOTE 2 - GOING CONCERN AND MANAGEMENT'S PLANS

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America, which contemplate continuation of the Company as a going concern. During the nine months ended September 30, 2007, the Company incurred a net loss of \$1,327,045 and had a working capital deficit. In addition, the Company had an accumulated deficit of \$7,339,703 at September 30, 2007. These factors raise substantial doubt about the Company's ability to continue as a going concern.

Recovery of the Company's assets is dependent upon future events, the outcome of which is indeterminable. Management plans to continue to provide for its capital needs during the year ended December 31, 2007 by issuing debt and equity securities and by the continued development of its business. The financial statements do not include any adjustments relating to the recovery and classification of recorded asset amounts or amounts and classification of liabilities that might be necessary should the Company be unable to continue in existence.

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Principles of Consolidation

The consolidated financial statements include the accounts of Berman Center, Inc. and its wholly-owned subsidiary Berman Health and Media, Inc. In addition, the consolidated financial statements of Berman Center, Inc. include the accounts of LB Center, Inc. All significant inter-company accounts and transactions are eliminated in consolidation.

Development Stage Enterprise

In prior years the Company had been a development stage as defined in Statement of Financial Accounting Standards ("SFAS") No. 7, "Accounting and Reporting by Development Stage Enterprises." The Company emerged from development stage during 2006 by executing its plan to develop sources of multimedia revenue. Prior to emergence from development stage status, nominal revenues were derived from research studies, publishing or television.

Revenue Recognition

Revenues are recognized when realized or realizable and earned. Patients at the clinic are required to pay on the day of their appointment (at the point of service). Patients are allowed to pay either with cash, check or credit card. Items for bad debt or returned or rejected credit cards are very minimal and are recorded as they occur. If the clinic changed its policy in the future and granted credit to its patients, a review of the current procedures would be necessary and allowances for bad debt write-offs would be warranted.

Costs for these revenues constitute primarily outside lab fees and internal payroll expenses for clinical staff. These costs are recognized as they are incurred.

Revenue related to the hosting of CPE seminars for clinicians is recognized once the seminar has been conducted. Costs for these revenues consist primarily of hotel charges for the rooms and audio visual equipment as well as payments of honorariums to speakers at the seminar. Costs for these revenues are also recognized once the seminar has been conducted.

Revenue related to the publishing of books is recognized when the book is released by the publisher. Costs for these revenues consist primarily of internal payroll expenses for a staff writer. These costs are recognized as they are incurred.

Revenue related to research and clinic or (clinical) trials is recognized when the work is complete. Because of the nature of the contracts, which generally require the Company to release the results of their studies when complete, release of the results of the clinical research is the indicator that the Company uses to measure delivery and acceptance of the related services. Costs for these revenues constitute primarily research expenses paid to outside contractors. These costs are also recognized as they are incurred.

From time to time, the Company and its executives may be compensated for performing certain media appearances. The Company recognizes this income when it is earned, the services are performed and collection is probable.

Radio and other media revenue represents advertising revenue earned from sponsors who advertise on the Dr. Laura Berman Radio Show, royalties from products licensed by the Company and publishing of books. Dr. Berman is not paid for hosting her radio show. When such revenue is generated, it is recognized when it is earned, the services are performed and collection is probable.

Television revenue represents revenue earned from appearances Dr. Berman has made on Fox News in the Morning and from the weekly taping and production of the reality television show 'Sexual Healing' which aired on the Showtime cable channel. When such revenue is generated, it is recognized when it is earned, the services are performed and collection is probable.

Deferred Revenue

The Company records deferred revenue on amounts received in advance from clients and corporate sponsors to support the work of the clinic while it conducts research studies or while Dr. Laura Berman writes a book. The Company also receives amounts in advance from registrants who plan to attend conferences conducted by the clinic. Additionally, the Company may also receive advances for television, DVD or other production/marketing materials. The revenue will be recognized when the work is complete and the results of the research are released, the book is published, the DVD series is released, and when the conference has been conducted.

Cash and Cash Equivalents

For the purpose of the statements of cash flows, the Company considers all highly liquid investments purchased with original maturities of three months or less to be cash equivalents.

Property and Equipment

Property and equipment are stated at cost. The Company provides for depreciation and amortization using the straight-line method over estimated useful lives of five to seven years. Leasehold improvements are amortized over the lesser of the estimated useful life of the asset or the term of the lease. Expenditures for maintenance and repairs are charged to operations as incurred while renewals and betterments are capitalized. Gains or losses on the sale of property and equipment are reflected in the statements of operations.

Fair Value of Financial Instruments

The Company's financial instruments include cash and cash equivalents, receivables and other current assets, accounts payable, accrued expenses and deferred revenue. The book value of all other financial instruments is representative of their fair values.

Stock-Based Compensation

The Company adopted Statements of Financial Accounting Standards ("SFAS ") No. 123 (Revised 2004), *Share Based Payment* ("SFAS No. 123R"), under the modified-prospective transition method on January 1, 2006. SFAS No. 123R requires companies to measure and recognize the cost of employee services received in exchange for an award of equity instruments based on the grant-date fair value. Share-based compensation recognized under the modified-prospective transition method of SFAS No. 123R includes share-based compensation based on the grant-date fair value determined in accordance with the original provisions of SFAS No. 123, *Accounting for Stock-Based Compensation*, for all share-based payments granted prior to and not yet vested as of January 1, 2006 and share-based compensation based on the grant-date fair-value determined in accordance with SFAS No. 123R for all share-based payments granted after January 1, 2006. SFAS No. 123R eliminates the ability to account for the award of these instruments under the intrinsic value method prescribed by Accounting Principles Board ("APB") Opinion No. 25, *Accounting for Stock Issued to Employees*, and allowed under the original provisions of SFAS No. 123.

The Company did not record any stock-based compensation expense during the nine months ended September 30, 2007 and 2006 as all employee stock options were fully vested prior to the adoption of SFAS 123R.

Loss Per Share

The Company utilizes SFAS No. 128, "Earnings per Share." Basic loss per share is computed by dividing loss available to common shareholders by the weighted-average number of common shares outstanding. Diluted loss per share is computed similar to basic loss per share except that the denominator is increased to include the number of additional common shares that would have been outstanding if the potential common shares had been issued and if the additional common shares were dilutive. Due to the net loss, none of the potentially dilutive securities were included in the calculation of diluted earnings per share since their effect would be anti-dilutive.

Advertising and Marketing Costs

The Company expenses costs of advertising and marketing as incurred. Advertising and marketing expense for the periods ended September 30, 2007 and 2006 were \$46,583 and \$16,600, respectively.

Income Taxes

Current income tax expense is the amount of income taxes expected to be payable for the current year. A deferred income tax asset or liability is established for the expected future consequences resulting from the differences in the financial reporting and tax bases of assets and liabilities. Deferred income tax expense (benefit) is the change during the year in the deferred income tax asset or liability.

Valuation allowances are established when necessary to reduce deferred tax assets to the amount expected to be "more likely than not" realized in the future based on the Company's current and expected operating results.

The significant components of the provision for income taxes at September 30, 2007 and 2006 were \$0 and \$0, respectively, for the current state provision. There was no state deferred and federal tax provision.

Due to its current net loss position, the Company has provided a valuation allowance in full on its net deferred tax assets in accordance with SFAS 109 and in light of the uncertainty regarding ultimate realization of the net deferred tax assets

Deferred Rent

The Company has entered into an operating lease agreement for its corporate office which contains a provision for future rent increases. The Company records monthly rent expense equal to the total of the payments due over the lease term, divided by the number of months of the lease term. The difference between rent expense recorded and the amount paid is credited or charged to deferred rent, which is reflected as a separate line item in the accompanying balance sheet.

Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Concentrations of Credit Risk

Financial instruments which potentially subject the Company to concentrations of credit risk consist of cash and cash equivalents. The Company places its cash and cash equivalents with high credit, quality financial institutions. At times, such cash and cash equivalents may be in excess of the Federal Deposit Insurance Corporation insurance limit of \$100,000. The Company has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash and cash equivalents.

Reclassification

Certain amounts in the prior period financial statements have been reclassified for comparative purposes to conform to the presentation in the current period financial statements.

Recently Issued Accounting Pronouncements

In September 2006, the FASB issued SFAS No. 157, *Fair Value Measurements* (SFAS 157). SFAS 157 establishes a framework for measuring fair value in generally accepted accounting principles, and expands disclosures about fair value measurements. SFAS 157 is effective for financial statements issued for fiscal years beginning after November 15, 2007. The Company is required to adopt the provision of SFAS 157, as applicable, beginning in fiscal year 2008. Management does not believe the adoption of SFAS 157 will have a material impact on the Company's financial position or results of operations.

In February of 2007 the FASB issued SFAS 159, “*The Fair Value Option for Financial Assets and Financial Liabilities—Including an amendment of FASB Statement No. 115*.” The statement permits entities to choose to measure many financial instruments and certain other items at fair value. The objective is to improve financial reporting by providing entities with the opportunity to mitigate volatility in reported earnings caused by measuring related assets and liabilities differently without having to apply complex hedge accounting provisions. The statement is effective as of the beginning of an entity’s first fiscal year that begins after November 15, 2007. The Company is analyzing the potential accounting treatment.

NOTE 4 - RELATED PARTY TRANSACTIONS

Other Receivables, Related Party at September 30, 2007 were \$13,470. This amount consists primarily of rent revenue due from Empower Public Relations, LLC (“Empower”) under the Agreement to Sublease, net of amounts expensed for public relations services (see Public Relations Agreement below). Empower is owned solely by Samuel P. Chapman, Chairman of the Board of Directors and former CEO of Berman Center, Inc., and shares office space with the Company. Other minor amounts include miscellaneous incidental expenses paid by the Company for Empower during its initial establishment phase.

Agreement to Sublease

On October 1, 2006 the Company entered into a month-to-month sublease agreement with Empower Public Relations, LLC. Rental payments are \$7,000 per month and the sublease can terminate at either party's discretion with advance notice.

The sublease revenue is recorded in selling, general and administrative expenses as a reduction to the rent expense.

Public Relations Agreement

In November 2006 the Company entered into an agreement with Empower Public Relations whereby they will perform public relations services to procure local and national media recognition of Berman Center as well as to generate new business opportunities. Fees of \$5,000 are due monthly and the agreement can terminate at any time at the discretion of the Company.

The costs of the public relations agreement with Empower are netted against the sublease revenue on a monthly basis. The remaining \$2,000 receivable difference is held in the Other Receivables, Related Party account until paid by Empower.

NOTE 5 - PROPERTY AND EQUIPMENT

Property and equipment at September 30, 2007 consisted of the following:

Equipment	\$	241,503
Furniture and fixtures		190,187
Leasehold improvements		253,786
		<u>685,476</u>
Less accumulated depreciation and amortization		428,125
		<u><u>\$</u></u>
Total		<u><u>257,351</u></u>

Depreciation and amortization expense for the nine months ended September 30, 2007 and 2006 was \$78,047 and \$116,011, respectively.

NOTE 6 - CONVERTIBLE NOTES PAYABLE

On October 6, 2006, the Company executed a Secured Convertible Promissory Note (the "Promissory Note") in favor of Hunter Fund LTD. ("Hunter Fund"), pursuant to which Hunter Fund agreed to lend the principal amount of \$200,000 to the Company. The terms of the Promissory Note provide that, among other things: (i) the Promissory Note is to be secured by all of the assets of the Company and its wholly-owned subsidiary Berman Health & Media, Inc., (ii) the term of the Promissory Note is one year with an interest rate per annum of fifteen percent (15%), (iii) the conversion rate for the Promissory Note will be the lesser of 50% of the market rate or \$0.25 per share, and (iv) Hunter Fund will have demand and piggyback registration rights for the shares of the Company's common stock that are issuable upon conversion of the Promissory Note.

In connection with and as a condition to the Promissory Note, the Company engaged an affiliate (the "Affiliate") of Hunter Fund, for a period of twenty-four (24) months from the date of the Promissory Note to act as its exclusive placement agent for potential financing transactions, the type and dollar amount being as mutually agreed to by the parties. As compensation for execution of the agreement, the Company agreed to issue to the Affiliate and its designee an aggregate of 800,000 shares of the Company's common stock valued at \$112,000. In addition, the Affiliate will receive compensation as mutually agreed by the parties at the time of any offering during the twenty-four month term, if any, depending on the offering type and size. An offering, if any, is expected to be conducted pursuant to Regulation D promulgated by the Securities and Exchange Commission and will be offered and sold only to "Accredited Investors" as that term is defined in Regulation D. The securities offered in an offering, if any, will not be registered under the Securities Act of 1933, as amended, and may not be offered or sold in the United States absent registration or an applicable exemption from registration requirements.

On March 7, 2007, the Company executed a Secured Convertible Promissory Note (the “Second Promissory Note”) in favor of Hunter Fund LTD. (“Hunter Fund”), pursuant to which Hunter Fund agreed to lend the principal amount of \$225,000 to the Company. The terms of the Second Promissory Note provide that, among other things: (i) the Second Promissory Note is to be secured by all of the assets of the Company and its wholly-owned subsidiary Berman Health & Media, Inc., (ii) the note is due October 5, 2007 with an interest rate per annum of fifteen percent (15%), (iii) the conversion rate for the Second Promissory Note will be the lesser of 50% of the market rate or \$0.25 per share, and (iv) Hunter Fund will have demand and piggyback registration rights for the shares of the Company’s common stock that are issueable upon conversion of the Second Promissory Note.

In connection with the Second Promissory Note, the Company issued to the Affiliate and its designee an aggregate of 800,000 shares of the Company’s common stock valued at \$112,000.

On May 25, 2007, the Company executed a Secured Convertible Promissory Note (the “Third Promissory Note”) in favor of Hunter Fund LTD. (“Hunter Fund”), pursuant to which Hunter Fund agreed to lend the principal amount of \$60,000 to the Company. The terms of the Third Promissory Note provide that, among other things: (i) the Third Promissory Note is to be secured by all of the assets of the Company and its wholly-owned subsidiary Berman Health & Media, Inc., (ii) the note is due October 5, 2007 with an interest rate per annum of fifteen percent (15%), (iii) the conversion rate for the Third Promissory Note will be the lesser of 50% of the market rate or \$0.25 per share, and (iv) Hunter Fund will have demand and piggyback registration rights for the shares of the Company’s common stock that are issueable upon conversion of the Third Promissory Note.

In connection with the Third Promissory Note, the Company issued to the Affiliate and its designee an aggregate of 213,333 shares of the Company’s common stock valued at \$29,866.

On July 9, 2007, the Company executed a Secured Convertible Promissory Note (the “Fourth Promissory Note”) in favor of Hunter Fund LTD. (“Hunter Fund”), pursuant to which Hunter Fund agreed to lend the principal amount of \$25,000 to the Company. The terms of the Fourth Promissory Note provide that, among other things: (i) the Fourth Promissory Note is to be secured by all of the assets of the Company and its wholly-owned subsidiary Berman Health & Media, Inc., (ii) the note is due October 5, 2007 with an interest rate per annum of fifteen percent (15%), (iii) the conversion rate for the Fourth Promissory Note will be the lesser of 50% of the market rate or \$0.25 per share, and (iv) Hunter Fund will have demand and piggyback registration rights for the shares of the Company’s common stock that are issueable upon conversion of the Fourth Promissory Note.

In connection with the Fourth Promissory Note, the Company issued to the Affiliate and its designee an aggregate of 88,889 shares of the Company’s common stock valued at \$12,444.

On August 16, 2007, the Company executed a Secured Convertible Promissory Note (the “Fifth Promissory Note”) in favor of Hunter Fund LTD. (“Hunter Fund”), pursuant to which Hunter Fund agreed to lend the principal amount of \$300,000 to the Company. The terms of the Fifth Promissory Note provide that, among other things: (i) the Fifth Promissory Note is to be secured by all of the assets of the Company and its wholly-owned subsidiary Berman Health & Media, Inc., (ii) the note is due October 5, 2007 with an interest rate per annum of fifteen percent (15%), (iii) the conversion rate for the Fifth Promissory Note will be the lesser of 50% of the market rate or \$0.25 per share, and (iv) Hunter Fund will have demand and piggyback registration rights for the shares of the Company’s common stock that are issueable upon conversion of the Fifth Promissory Note.

In connection with the Fifth Promissory Note, the Company issued to the Affiliate and its designee an aggregate of 1,066,667 shares of the Company's common stock valued at \$150,400.

NOTE 6 - CONVERTIBLE NOTES PAYABLE (Continued)

Hunter Fund and the Company have agreed to an extension of the due date of the original Promissory Note and associated Second, Third, Fourth and Fifth Promissory Notes, which were all due on October 5, 2007, but have not yet agreed to the exact terms of this extension.

NOTE 7 - COMMITMENTS AND CONTINGENCIES

Operating and Capital Leases

The Company leases an office in Chicago, Illinois which serves as the main clinic facility as well as the administrative and corporate office. The lease is scheduled to expire in August of 2014. A \$250,000 letter of credit was originally required to provide credit support for the lease. The letter of credit was provided by LaSalle Bank. In November 2005, the letter of credit was replaced with a cash deposit. At September 30, 2007 the cash deposit balance held by the landlord was \$123,938. Total rent expense incurred for the periods ended September 30, 2007 and 2006 was \$146,618, which is net of \$63,000 sublease revenue, and \$213,256 respectively.

At September 30, 2007 the Company is obligated under a capital equipment lease for office equipment. The capital lease was calculated using a 4.0% interest rate per annum. The monthly capital lease payment is \$533, and terminates December 2008.

Future minimum lease payments under operating and capital leases at September 30, 2007 were as follows:

Year Ending December 31,	Operating Lease	Capital Lease
2007	\$ 63,477	\$ 1,599
2008	\$ 260,188	\$ 6,398
2009	\$ 267,804	\$ -
2010	\$ 274,896	\$ -
2011	\$ 279,038	\$ -
Thereafter	\$ 786,352	\$ -
Total Minimum Lease Payments	\$ 1,931,755	\$ 7,997
Less Amounts Representing Interest		\$ 1,270
		\$ 6,727
Less Current Portion		\$ 5,463
Long-Term Portion		\$ 1,264

Employment Agreements

On June 16, 2005, the Company and Dr. Laura Berman entered into a three-year employment agreement. Pursuant to such agreement, Dr. Berman will receive an annual salary of \$200,000, provided that under certain circumstances the Board of Directors may increase her salary. In May 2006 the employment agreement with Dr. Laura Berman was amended and had been extended to a four-year agreement. In addition, Dr. Berman has also agreed to contribute to the Company all income, revenue and other compensation received by Dr. Berman in connection with activities related to the business operations of the Company during her employment, including, without limitation, all revenue from media sources, talent agreements with television production companies or other media sources and authorship royalties. These items are the sole property of the Company and may not be removed from the Company without approval of at least a majority in interest of the Company's stockholders and adequate compensation to the Company. The contribution of income and revenues described above, however, does not include income, revenue and other compensation derived by Dr. Berman from honorarium fees and speaking engagements.

In the event that Dr. Berman performs services and earns compensation that would fall under this agreement, such amounts would be recorded when the contribution is considered due to the Company and the services have been completed by Dr. Berman. Contributions will be recorded as revenue or expense as appropriate.

On August 14, 2006, Dr. Berman agreed to forego payment of her salary for an indefinite period of time. In addition, Samuel Chapman, the former Chief Executive Officer of the Company, who does not currently have an employment agreement with the Company, agreed to forego his salary for an indefinite period of time. On January 23, 2007, the Board of Directors voted to reinstate the salaries of Dr. Berman and Mr. Chapman, effective immediately.

On February 15, 2007, Samuel Chapman, the former Chief Executive Officer and Chairman of the Board of Directors of Berman Center, Inc., resigned from his position as Chief Executive Officer effective as of March 1, 2007. Mr. Chapman retained his position as Chairman of the Board of Directors of the Company. Upon the effective date of Mr. Chapman's resignation, Dr. Laura Berman replaced Mr. Chapman as the Chief Executive Officer of the Company. Dr. Berman also retained her titles as President and a Director.

NOTE 8 - STOCKHOLDERS' EQUITY

Common Stock

On August 16, 2007, the company completed the following transaction:

- Issued 1,066,667 shares to a placement agent valued at \$150,400.

On July 9, 2007, the company completed the following transaction:

- Issued 88,889 shares to a placement agent valued at \$12,444.

On May 25, 2007, the company completed the following transaction:

- Issued 213,333 shares to a placement agent valued at \$29,866.

On March 7, 2007, the company completed the following transaction:

- Issued 800,000 shares to a placement agent valued at \$112,000.

During the nine months ended September 30, 2006, the Company completed the following transactions:

- Issued 1,290,971 shares to third party investors for a cash total of \$388,750. The shares issued were in relation to the exercise of 384,000 bridge warrants and 906,971 placement agent warrants previously issued as described below. In connection with the issuance, the Company also issued 600,000 warrants to the placement agent.

The exercise price of the newly issued 600,000 placement agent warrants is \$1.00 per warrant and will have a three year term. The fair value of each warrant has been calculated with the following assumptions at the grant date; dividend yield of 0%, expected volatility of 50%, risk free interest rate of 5.23% and an expected life of 3 years and was determined to not be material.

NOTE 9 - SUBSEQUENT EVENTS

As of October 1, 2007, the Company has entered into an agreement with Advanced Pain Centers to sublet a portion of its office that was currently unused. The Company will receive \$6,500 per month for the first twelve months which will be netted against rent expense. The monthly rent will increase 3% per year in future years.

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATION

The following discussion should be read in conjunction with our Financial Statements, including the notes related thereto, and other financial information included herein. The analysis set forth below is provided pursuant to applicable Securities and Exchange Commission regulations and is not intended to serve as a basis for projections of future events. In addition, the information in this report includes forward-looking statements. These statements involve known and unknown risks, uncertainties and other factors that may cause our actual results, levels of activity, performance or achievements to be materially different from any future results, levels of activity, performance, or achievements expressed or implied by such forward-looking statements. Such factors include, among other things, those described under "Risk Factors" in our Annual Report on Form 10-KSB for the year ended December 31, 2006 and in this Quarterly Report on Form 10-QSB. In some cases, you can identify forward-looking statements by terminology such as "may," "will," "should," "could," "expects," "plans," "intends," "anticipates," "believes," "estimates," "predicts," "potential" or "continue" or the negative of such terms or other comparable terminology.

Although we believe that the expectations reflected in the forward-looking statements are reasonable, it cannot guarantee future results, levels of activity, performance, or achievements. Moreover, neither we nor any other person assumes responsibility for the accuracy and completeness of such statements. We are under no duty to update any of the forward-looking statements after the date of this report.

Overview

We are a specialized health center for women focused on female sexual health and menopause management. Dr. Laura Berman, our President, is a researcher in the field of women's sexual health. Dr. Berman, who is not a physician, earned her Master's in Clinical Social Work and Doctorate in Health Education and Therapy (specializing in human sexuality) at New York University. It is important to note that effective July 27, 2006, the medical services portion of the clinic's business was discontinued and the focus shifted to talk therapy and individual and couples therapy retreats.

Our principal source of revenue is from the clinical services that we provide out of our downtown Chicago clinic, comprising of approximately 10,000 square feet. Our clinical staff works to improve our patients' quality of life, health and relationships. Clinical services include talk therapy performed by licensed clinical social workers, nutritional counseling and yoga classes. Our clinical staff currently includes one talk therapist.

Clinical services accounted for 46% and 20% of our revenue respectively for the nine months ended September 30, 2007 and 2006. Revenue from clinic operations for the nine months ended September 30, 2007 decreased by \$185,545 as compared to the nine months ended September 30, 2006. The decrease is primarily due to the difficulties management has encountered in maintaining or increasing patient flow at the clinic. It is important to note that effective July 27, 2006, the medical services portion of the clinic's business was discontinued and the focus shifted to talk therapy and individual and couples therapy retreats. There was a decrease in clinic revenue initially, as a result of this change, but there was also a decrease in clinic costs and expenses. It is management's intention to shift the emphasis of the clinic's business to talk therapy and expand these clinic services and to increase clinic revenue by expanding talk therapy services and individual and couples therapy retreats.

We generate additional revenue from medical education courses. There was no revenue from education courses or seminars for the nine months ended September 30, 2007, although revenue from education courses or seminars did account for 25% of our revenue for the nine months ended September 30, 2006. We held our most recent medical education course on September 16 and 17, 2006. Costs for these revenues primarily consist of hotel charges for the rooms and audio-visual equipment as well as payments of honorariums to speakers at the seminar. At the present time, there are no plans to continue these programs due to the significant costs involved prior to the realization of revenues.

In addition to clinical services and medical education courses, we generate revenue from books authored by Dr. Berman. Pursuant to our employment agreement with Dr. Berman dated June 16, 2005, her residual rights and her ongoing rights in her books are pledged to the Berman Center. Dr. Berman's book *The Passion Prescription*, which is a do-it-yourself guide to sexual wellness, was released during January 2006. In connection with the book's release, Dr. Berman received a final advance payment of \$77,916, after deducting her literary agent's commission, during January 2006; and, the payment has been paid to our company in accordance with Dr. Berman's employment agreement.

Dr. Berman's book was released in January 2006 and total revenue of \$166,874 from the book is recognized for the nine months ended September 30, 2006. In addition to the payment that we received in connection with *The Passion Prescription*, we have received various smaller amounts of publishing revenue from a few magazine companies from allowing them to publish excerpts of Dr. Berman's book in their respective magazines. Costs that we incurred in connection with book publishing primarily consisted of internal payroll expenses for our staff writer who assisted Dr. Berman in authorship of a book. Our writer's annual salary was approximately \$75,000 at the time, but she has since resigned. At the present time there are no set plans for the publication of any new works, although concepts have been discussed and the possibility of a new book deal may arise at any time.

We entered into the television production business. We executed an agreement with Gantz Brothers' View Film Productions to furnish Dr. Laura Berman for a television series to be produced by View Film Productions for the Showtime Network. The show, which is entitled *Sexual Healing*, tracks three couples' progress through intensive couples' therapy at the Berman Center over a one-week period. There have been eight such weekly episodes to date. The Showtime Network picked up the series in September 2005 and premiered the show on July 21, 2006. We were entitled to a payment from View Films Production equal to 10% of the production budgets paid by Showtime to View Film Productions. The production budget payments were guaranteed by Showtime Network for the first season of the show. Showtime Network was not obligated to renew the show for a second season and eventually chose not to do so. Television production is a speculative business because revenues and income depend primarily on the continued acceptance of that programming from the public. The Showtime series failed to secure a sufficient audience and our programming was canceled. The revenues we anticipated generating from television programming will substantially decline unless the show is picked up by another network. Interest has been expressed by other networks but terms have not been discussed to renew the program. During the nine months ended September 30, 2006, the Company had earned total television revenue of \$237,203 and received payment for the eight weekly shows produced from our television production business in connection with the Showtime series.

We entered into an agreement with Waterfront Media, Inc., an online publisher of self-help media, to create a subscription-based website featuring content from Dr. Laura Berman's book *The Passion Prescription*. The website has been earning nominal, yet steadily increasing, revenues since February 2006. In addition to subscription revenue, the website offers for sale Dr. Berman's line of Kegel exercise and sexual aid products under the brand name "Berman Center Intimate Accessories," which was created in partnership with California Exotics Novelties, LLC. Dr. Berman and our management team designed the products and California Exotics is distributing and managing the products. We are entitled to an 8% share or royalty of the revenue of the product line paid to California Exotics. For the nine months ended September 30, 2007 and 2006 we recognized revenue of \$80,398 and \$81,340, respectively from such royalties.

Critical Accounting Policies Used in Financial Statements

We prepare our financial statements in accordance with accounting principles generally accepted in the United States. The preparation of these financial statements requires management 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 the reported amounts of revenues and expenses during the reporting period. Management's estimates and judgments are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates under different assumptions or conditions.

Revenue Recognition

Revenues are recognized when realized or realizable and earned. Patients at the clinic are required to pay on the day of their appointment (at the point of service). Patients are allowed to pay either with cash, check or credit card. Items for bad debt or returned or rejected credit cards are very minimal and are recorded as they occur. If the clinic changed its policy in the future and granted credit to its patients, a review of the current procedures would be necessary and allowances for bad debt write-offs would be warranted. Costs for these revenues primarily consist of outside lab fees and internal payroll expenses for clinical staff. These costs are recognized as they are incurred.

Revenue related to the hosting of continuing medical education seminars for clinicians is recognized once the seminar has been conducted. Costs for these revenues primarily consist of hotel charges for the rooms and audio visual equipment as well as payments of honorariums to speakers at the seminar. Costs for these revenues are also recognized once the seminar has been conducted.

Revenue related to the publishing of books is recognized when the book is released by the publisher. Costs for these revenues constitute primarily internal payroll expenses for a staff writer. These costs are recognized as they are incurred.

Revenue related to research and clinic or (clinical) trials is recognized when the work is complete. Because of the nature of the contracts, which generally require us to release the results of our studies when complete, release of the results of the clinical research is the indicator that we use to measure delivery and acceptance of the related services. Costs for these revenues constitute primarily research expenses paid to outside contractors. These costs are also recognized as they are incurred.

Radio and royalty revenue represents advertising revenue earned from sponsors who advertise on the Dr. Laura Berman Radio Show, royalties from products licensed by us. Dr. Berman is not paid for hosting her radio show. We earn revenue at times, from television appearances that are made by Dr. Berman and from the taping of a new reality television series called 'Sexual Healing' which aired on the Showtime cable channel. Publishing revenue represents revenue earned from releasing of a new book written by Dr. Berman. Revenue from research projects represent revenue generated from a study conducted by Dr. Berman. When such revenue is generated, we recognize the revenue when it is earned, the services are performed and collection is probable.

Results of Operations

Our discussion and analysis of our financial condition and results of operations are based upon our financial statements, which have been prepared in accordance with U.S. generally accepted accounting principles. The preparation of these financial statements requires us to make estimates and judgments that affect the reported amounts of assets, liabilities, revenues and expenses, and related disclosure of contingent assets and liabilities. On an on-going basis, we evaluate our estimates, including those related to inventories, any expected bad debts and long-lived assets. We base our estimates on historical experience and on various other assumptions that we believe to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates under different assumptions or conditions.

Comparison of the Three Months ended September 30, 2007 to the Three Months ended September 30, 2006

Revenue

	For the three months ended September 30,	
	2007 (unaudited)	2006 (unaudited)
Clinic revenue	\$ 34,569	\$ 39,287
Seminars and conferences	-	149,184
Publishing	-	425
Television	-	1,130
Royalty	33,363	27,769
Other	-	31,000
Total Revenue	\$ 67,932	\$ 248,795

Revenue from clinic operations for the three months ended September 30, 2007, decreased by \$4,718 as compared to the three months ended September 30, 2006, from \$39,287. This is primarily due to the discontinuation of medical services which occurred on July 27, 2006. These additional services were responsible for a substantial portion of the revenue and patient flow. Seminar and conferences revenue was generated by a conference the company hosted. Seminar and conferences revenue for the three months ended September 30, 2006 was \$149,184. In comparison, there was no revenue for these activities during the three months ended September 30, 2007. Royalty revenue is derived from arrangements with the company's manufacturer and distributor for the company's line of products (royalties are based on a percentage of products sold). Revenue for the three months ended September 30, 2006, also included \$425 in publishing revenue, \$1,130 from television appearances, \$27,769 of royalty revenue, and \$31,000 of other revenue. As a result, total revenue in the three months ended September 30, 2007 decreased by \$180,863 from the previous year.

Cost of Goods Sold

	For the three months ended September 30,	
	2007 (unaudited)	2006 (unaudited)
Clinics	\$ 59,625	\$ 65,377
Conference expense	-	254,370
	<u>\$ 59,625</u>	<u>\$ 319,747</u>
Gross Margin	\$ 8,307	\$ (70,952)
Gross Margin %	12.2%	-28.5%

Cost of goods sold during the three months ended September 30, 2007 was \$260,122 lower than cost of goods sold during the three months ended September 30, 2006. This is due mainly to higher staffing levels for the three months ended September 30, 2006 as compared to the three months ended September 30, 2007. It should be noted that effective July 27, 2006, the medical services portion of the clinic's business was discontinued and the focus shifted to talk therapy and individual and couples therapy retreats. The majority of the clinic related costs were associated with the medical services. Consequently, the costs of services decreased significantly after this date. Another reason for higher cost of goods sold in the three months ended September 30, 2006 is due to expenses related to a conference the Company hosted during the three months ended September 30, 2006. The total conference expenses were \$254,370. By comparison, there were no conference expenses for the three months ended September 30, 2007.

Selling, General and Administrative Expenses

	For the three months ended September 30,	
	2007 (unaudited)	2006 (unaudited)
Selling, General & Administrative Expenses	\$ 372,523	\$ 407,044
SG&A (as a % of revenue)	548.3%	163.6%

Selling, general and administrative expenses during the three months ended September 30, 2007 was \$34,521 lower than selling, general and administrative expenses for the three months ended September 30, 2006. The significant components of selling, general and administrative expenses for the three months ended September 30, 2006 include: \$136,590 in expenses related to payroll related costs, \$67,681 in rent expense, \$37,362 in depreciation expense, \$26,355 in consultant fees, \$31,568 in audit fees, \$8,416 in legal fees, \$22,667 in supplies, utilities, postage and subscriptions and \$29,695 in commercial insurance expenses. The significant components of selling, general and administrative expenses for the three months ended September 30, 2007 include: \$45,720 in expenses related to payroll related costs, \$48,703 in rent expense, which is net of \$21,000 sublease revenue, \$23,448 in depreciation expense, \$19,653 in legal expenses, \$19,022 in audit expenses, and \$15,083 in public relations expenses.

Other Expenses

	For the three months ended September 30,	
	2007	2006
	(unaudited)	(unaudited)
Other Expenses	\$ -	\$ 102,496

During the three months ended September 30, 2006 the company discontinued the medical services portion of the clinic's business. As such, the Company has disposed of the related medical equipment including ultrasounds and neural scanners. The \$102,496 consists of a realized loss of \$24,432 on the sale of equipment and a loss of \$78,064 on the disposition of the remaining equipment. There are no such Other Expenses for the related period in 2007.

Interest Expense

	For the three months ended September 30,	
	2007	2006
	(unaudited)	(unaudited)
Interest Expense	\$ 76,114	\$ 319
Interest Expense (as a % of revenue)	112%	0.1%

Interest expense during the three months ended September 30, 2007 was \$75,795 higher than interest expense for the three months ended September 30, 2006. This is mostly due to interest charges related to debt financing secured after October, 2006. The Company did not have any debt financing prior to October, 2006.

Net Loss

	For the three months ended September 30,	
	2007	2006
	(unaudited)	(unaudited)
Net (Loss)	\$ (440,330)	\$ (580,811)
% of Revenue	-648.2%	-233.4%

The decrease in net loss is mainly due to the lack of any costs from seminars and conferences in the three months ended September 30, 2007, in addition to a significant decrease in Clinic expenses in the three months ended September 30, 2007.

The losses the Company incurred during the three months ended September 30, 2006 would have been significantly less had the Company not hosted the conference. The losses from hosting the conference during the three months ended September 30, 2006 were \$105,186. The losses incurred from the conferences were primarily due to an insufficient number of registrants attending the conferences.

For the three months ended September 30, 2007, cost of services amounted to \$59,625 resulting in a gross margin of \$8,307. Selling, general and administrative expenses and interest expense totaled \$372,523, and Interest expense totaled \$76,114 which resulted in a net loss for the three months ended September 30, 2007 of \$440,330.

Comparison of the Nine Months ended September 30, 2007 to the Nine Months ended September 30, 2006

Revenue

	For the nine months ended September 30,	
	2007	2006
	(unaudited)	(unaudited)
Clinic revenue	\$ 82,352	\$ 267,897
Seminars and conferences	-	342,559
Research, studies and trials	-	177,500
Publishing	252	172,827
Television	-	237,203
Royalty	80,398	81,340
Other	15,166	74,000
Total Revenue	\$ 178,168	\$ 1,353,325

Total revenue decreased significantly in the nine months ended September 30, 2007, to \$178,168 as compared to \$1,353,325 for the nine months ended September 30, 2006. This is primarily due to the revenue generated by the three conferences the company hosted, the Media activities performed by the company and a research study conducted in the nine months ended September 30, 2006. Revenue from clinic operations for the nine months ended September 30, 2007, decreased by \$185,545 as compared to the nine months ended September 30, 2006. The decrease is due to a decline in the demand for our clinic services as compared to the same period from the previous year. It is important to note that effective July 27, 2006, the medical services portion of the clinic's business was discontinued and the focus shifted to talk therapy and individual and couples therapy retreats. There was a decrease in clinic revenue as a result of this change along with a decrease in clinic costs and expenses. The Company earned Research revenue of \$177,500 in the nine months ended September 30, 2006. The research project focused on sexual intimacy and was sponsored by Johnson & Johnson. There was no research revenue for the nine months ended September 30, 2007.

Revenue for the nine months ended September 30, 2007, also included \$252 in Publishing revenue, related to magazine publications of excerpts from Dr. Berman's books. Royalty revenue for the nine months ended September 30, 2007, was \$80,398. Royalty revenue is derived from arrangements with our manufacturer and distributor for our line of products for which royalties are based on a percentage of products sold. The company also recorded \$15,166 in Other revenue for the nine months ended September 30, 2007. Revenue for the nine months ended September 30, 2006 also included \$484,030 in Media revenue, which breaks down as follows: publishing revenue of \$172,827 (primarily from the release of Dr. Berman's book 'The Passion Prescription'); \$234,075 of revenue from the production of the Showtime television series entitled 'Sexual Healing' (this revenue represents 8 weekly shows produced in total); public relations revenue of \$74,000 (this revenue was generated by the Company's public relation employees spending a portion of their time providing public relation services to outside clients and invoicing those clients for these services); and \$3,128 of revenue for television appearances by Dr. Laura Berman on the Fox News in the Morning TV show and on The View. As such, the aforementioned revenue activities comprise the \$1,175,157 decrease in revenue for the nine months ended September 30, 2007, as compared to the same period in 2006.

Cost of Goods Sold

	For the nine months ended September 30,	
	2007 (unaudited)	2006 (unaudited)
Clinics	\$ 172,703	\$ 375,102
Conference expense	-	680,060
Research, studies and trials	-	69,320
	\$ 172,703	\$ 1,124,482
Gross Margin	\$ 5,465	\$ 228,843
Gross Margin %	3.1%	16.9%

Cost of goods sold during the nine months ended September 30, 2007, was \$951,779 lower than cost of goods sold during the nine months ended September 30, 2006. This is due mainly to expenses related to the three conferences the Company hosted during the nine months ended September 30, 2006. The total conference expenses for the three conferences were \$680,060. By comparison, there were no conference expenses for the nine months ended September 30, 2007. Also, there were higher staffing levels for the nine months ended September 30, 2006, as compared to the nine months ended September 30, 2007. It is important to note that effective July 27, 2006, the medical services portion of the clinic's business was discontinued and the focus shifted to talk therapy and individual and couples therapy retreats. As a consequence, staff reductions and other reduced medical service costs resulted in diminished clinic cost of goods sold. Another reason for higher cost of goods sold in the nine months ended September 30, 2006, is due to research expenses of \$69,320. These expenses represent outside costs incurred associated with the sexual intimacy study conducted by the company in the nine months ended September 30, 2006. The Company earned revenue of \$177,500 on the research project. By comparison, there was no research expenses in the nine months ended September 30, 2007.

For the nine months ended September 30, 2006, cost of services consisted of \$353,791 in payroll related costs, conference expenses of \$680,060, outside lab fees of \$21,311, and research expenses of \$69,320. For the nine months ended September 30, 2007, cost of services consisted of \$162,298 in payroll related costs, outside service fees of \$10,405.

Selling, General and Administrative Expenses

	For the nine months ended September 30,	
	2007 (unaudited)	2006 (unaudited)
Selling, General & Administrative Expenses	\$ 1,218,510	\$ 1,349,005
SG&A (as a % of revenue)	683.4%	99.7%

Selling, general and administrative expenses during the nine months ended September 30, 2007, was \$130,495 lower than selling, general and administrative expenses for the nine months ended September 30, 2006. This is mainly due to decreased payroll and benefits expenses related to the elimination of the public relations department and the discontinuation of medical services in July, 2006. Other areas of substantial decreases under selling, general and administrative expenses include commercial insurance expense, depreciation expense, and consulting expense. Few selling, general and administrative expenses increased significantly, including legal expenses and expenses related to securing debt financing.

The significant components of selling, general and administrative expenses for the nine months ended September 30, 2006 include: \$464,677 in expenses related to payroll related costs, \$213,256 in rent expense, \$116,011 in depreciation expense, \$112,206 in consultant and broker fees, \$79,583 in commercial insurance expenses, \$69,123 in supplies, utilities, postage and subscriptions, \$16,600 in public relations and travel and entertainment expenses, \$104,690 in audit fees, \$70,266 in legal fees, \$19,038 in filing fees, \$6,750 in stock transfer agent fees, and \$24,129 in costs related to systems and technology.

For the nine months ended September 30, 2007, the significant components of selling, general and administrative expenses consisted of the following: \$178,148 in payroll related costs, \$372,211 in expenses related to securing debt financing, \$146,618 in rent expense, which is net of \$63,000 sublease revenue, \$124,744 in legal expenses, \$78,036 in depreciation expense, and \$46,583 in public relations and advertising expense.

Other Expenses

	For the nine months ended September 30,	
	2007	2006
	(unaudited)	(unaudited)
Other Expenses	\$ -	\$ 102,496

During the nine months ended September 30, 2006 the company discontinued the medical services portion of the clinic's business. As such, the company has disposed of the related medical equipment including ultrasounds and neural scanners. The \$102,496 consists of a realized loss of \$24,432 on the sale of equipment and a loss of \$78,064 on the disposition of the remaining equipment. There are no such Other Expenses for the related period in 2007.

Interest Expense

	For the nine months ended September 30,	
	2007	2006
	(unaudited)	(unaudited)
Interest Expense	\$ 114,000	\$ 1,303
Interest Expense (as a % of revenue)	64%	0.1%

Interest expense during the nine months ended September 30, 2007 was \$112,697 higher than interest expense for the nine months ended September 30, 2006. This is mostly due to interest charges related to debt financing secured after October, 2006. The Company did not have any debt financing prior to October, 2006.

Net Loss

	For the nine months ended September 30,	
	<u>2007</u>	<u>2006</u>
	(unaudited)	(unaudited)
Net (Loss)	<u>(1,327,045)</u>	<u>(\$1,223,961)</u>
% of Revenue	<u>-744.8%</u>	<u>-90.4%</u>

Net loss increased from \$1,223,961 in the nine months ended September 30, 2006, to \$1,327,045 for the nine months ended September 30, 2007. The negative change is mainly due to the significant decrease in media revenue from the nine months ended September 30, 2006. The total media revenue for the nine months ended September 30, 2007, was \$252 related to magazine publications of excerpts from Dr. Berman's books. The total revenue from media activities for the nine months ended September 30, 2006, of \$484,030 breaks down as follows: publishing revenue of \$172,827 (primarily from the release of Dr. Berman's book 'The Passion Prescription'); \$234,075 revenue from the production of the Showtime television series entitled 'Sexual Healing' (this revenue represents 8 weekly shows produced in total) and public relations revenue of \$74,000 (this revenue was generated by the Company's public relation employees spending a portion of their time providing public relation services to outside clients and invoicing those clients for these services); and \$3,128 of revenue for television appearances by Dr. Laura Berman on the Fox News in the Morning TV show and on The View. The losses the Company incurred during the nine months ended September 30, 2006 would have been significantly less had the Company not have hosted the three conferences. The losses from hosting the three conferences during the nine months ended September 30, 2006 were \$337,501. The losses incurred from the conferences were primarily due to an insufficient number of registrants attending the conferences. No such conferences were held during the nine months ended September 30, 2007. The Company conducted a research project in the nine months ended September 30, 2006. This study produced a net profit of \$108,180. There was no such research project in the nine months ended September 30, 2007. The Company also recognized royalty revenue of \$80,398 during the nine months ended September 30, 2007 which had no costs associated with it. By comparison, in the nine months ended September 30, 2006, the Company recognized \$81,340 in royalty revenue. For the nine months ended September 30, 2007, the Company also recognized \$15,166 related to the receipt of hotel commissions related to the conferences held in 2006.

For the nine months ended September 30, 2006, cost of services amounted to \$1,124,482 resulting in a positive gross margin of \$228,843. Selling, general and administrative expenses totaled \$1,349,005, Other expenses totaled \$102,496, and Interest expense totaled \$1,303 which resulted in a net loss for the nine months ended September 30, 2006 of \$1,223,961.

For the nine months ended September 30, 2007, cost of services amounted to \$172,703 resulting in a positive gross margin of \$5,465. Selling, general and administrative expenses totaled \$1,218,510 and Interest expense totaled \$114,000 which resulted in a net loss for the nine months ended September 30, 2007 of \$1,327,045.

Liquidity and Capital Resources

At September 30, 2007, we had current assets of \$110,999 consisting of cash and cash equivalents of \$83,603 and other current assets of \$27,396. At September 30, 2007, we also had current liabilities of \$1,629,637 consisting of accounts payable of \$72,307 and other current liabilities of \$1,557,330. This resulted in a net working capital deficit at September 30, 2007 of (\$1,518,638). During the nine months ended September 30, 2007, we used cash in operating activities of \$700,140.

On March 7, 2007, the Company executed a Secured Convertible Promissory Note (the “Second Promissory Note”) in favor of Hunter Fund LTD. (“Hunter Fund”), pursuant to which Hunter Fund agreed to lend the principal amount of \$225,000 to the Company. The terms of the Second Promissory Note provide that, among other things: (i) the Second Promissory Note is to be secured by all of the assets of the Company and its wholly-owned subsidiary Berman Health & Media, Inc., (ii) the Second Promissory Note is due on October 5, 2007, with an interest rate per annum of fifteen percent (15%), (iii) the conversion rate for the Second Promissory Note will be the lesser of 50% of the market rate or \$0.25 per share, and (iv) Hunter Fund will have demand and piggyback registration rights for the shares of the Company’s common stock that are issueable upon conversion of the Second Promissory Note.

On May 24, 2007, the Company executed a Secured Convertible Promissory Note (the “Third Promissory Note”) in favor of Hunter Fund LTD. (“Hunter Fund”), pursuant to which Hunter Fund agreed to lend the principal amount of \$60,000 to the Company. The terms of the Third Promissory Note provide that, among other things: (i) the Third Promissory Note is to be secured by all of the assets of the Company and its wholly-owned subsidiary Berman Health & Media, Inc., (ii) the Third Promissory Note is due on October 5, 2007, with an interest rate per annum of fifteen percent (15%), (iii) the conversion rate for the Third Promissory Note will be the lesser of 50% of the market rate or \$0.25 per share, and (iv) Hunter Fund will have demand and piggyback registration rights for the shares of the Company’s common stock that are issueable upon conversion of the Third Promissory Note.

On July 9, 2007, the Company executed a Secured Convertible Promissory Note (the “Fourth Promissory Note”) in favor of Hunter Fund LTD. (“Hunter Fund”), pursuant to which Hunter Fund agreed to lend the principal amount of \$25,000 to the Company. The terms of the Fourth Promissory Note provide that, among other things: (i) the Fourth Promissory Note is to be secured by all of the assets of the Company and its wholly-owned subsidiary Berman Health & Media, Inc., (ii) the Fourth Promissory Note is due on October 5, 2007, with an interest rate per annum of fifteen percent (15%), (iii) the conversion rate for the Fourth Promissory Note will be the lesser of 50% of the market rate or \$0.25 per share, and (iv) Hunter Fund will have demand and piggyback registration rights for the shares of the Company’s common stock that are issueable upon conversion of the Fourth Promissory Note.

On August 16, 2007, the Company executed a Secured Convertible Promissory Note (the “Fifth Promissory Note”) in favor of Hunter Fund LTD. (“Hunter Fund”), pursuant to which Hunter Fund agreed to lend the principal amount of \$300,000 to the Company. The terms of the Fifth Promissory Note provide that, among other things: (i) the Fifth Promissory Note is to be secured by all of the assets of the Company and its wholly-owned subsidiary Berman Health & Media, Inc., (ii) the Fifth Promissory Note is due on October 5, 2007, with an interest rate per annum of fifteen percent (15%), (iii) the conversion rate for the Fifth Promissory Note will be the lesser of 50% of the market rate or \$0.25 per share, and (iv) Hunter Fund will have demand and piggyback registration rights for the shares of the Company’s common stock that are issueable upon conversion of the Fifth Promissory Note.

We believe that we currently have sufficient funds on hand to fund our operations for the next quarter. We intend to seek additional financing in the future to fund our operations through the possible sale of debt or equity securities. Failure to secure additional financing in a timely manner and on favorable terms if and when needed in the future could have a material adverse effect on our financial performance, results of operations and stock price and require us to implement cost reduction initiatives and curtail operations. In addition, our arrangements with Hunter World Markets, Inc., as described above, may limit our ability to conduct certain capital raises.

During the nine months ended September 30, 2006, the Company issued 1,290,971 shares to third party investors for a cash total of \$388,750. In connection with this issuance, the Company issued 600,000 warrants to the placement agent.

Off-Balance Sheet Arrangements

We do not have any off-balance sheet arrangements.

Change in Auditors

On January 17, 2007, the Company dismissed Singer Lewak Greenbaum & Goldstein LLP (“SLGG”) as its independent registered public accounting firm. The Company engaged SLGG to audit its financial statements for the years ended December 31, 2005 and 2004 and the period from January 16, 2003 (inception) to December 31, 2005 (collectively, the “Audited Financial Statements”). The decision to change accountants was approved and ratified by the Company’s Board of Directors. The report of SLGG on the Audited Financial Statements did not contain any adverse opinion or disclaimer of opinion and was not qualified or modified as to uncertainty, audit scope, or accounting principle, except for an explanatory paragraph relative to the Company’s ability to continue as a going concern.

During the period beginning from the time the Company engaged SLGG as its auditors on June 30, 2005 through the year ended December 31, 2005 and subsequent interim periods preceding the dismissal, including the interim period through January 17, 2007, there have been no disagreements with SLGG on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure with respect to the Company, which disagreements if not resolved to the satisfaction of SLGG would have caused SLGG to make reference to the subject matter of the disagreements in connection with its reports on the Company's financial statements for such periods.

The Company engaged AJ. Robbins, P.C., as the Company's independent registered public accounting firm as of January 17, 2007.

RISK FACTORS

Other than with respect to the following risk factor, which has been updated and restated in its entirety below, there have been no material changes from the risk factors disclosed in the "Risk Factors" section of our annual report on Form 10-KSB for the year ended December 31, 2006, as updated by our Quarterly Reports on Form 10-QSB as filed with the Securities and Exchange Commission. With respect to this discussion, the terms "Berman Center," "Company", "we," "us," and "our" refer to the registrant, Berman Center, Inc., and our wholly owned subsidiary, Berman Health and Media, Inc.

We have a history of losses and we anticipate that our expenses will dramatically increase as we execute our business plan. Thus, we will likely experience continued losses in the near future and may not ever achieve or maintain profitability.

We have incurred significant losses since we began our current operations in the female sexual health business in January 2003. Our losses for the nine months ended September 30, 2007 and September 30, 2006 were \$1,327,045 and \$1,223,961, respectively. Revenue from clinic operations, our historic primary source of revenue, for the nine month period ended September 30, 2007 decreased by \$185,545 as compared to the nine months ended September 30, 2006. The decrease is due to the difficulties management has had in adding a meaningful increase to patient flow at the clinic. Management has implemented three price decreases for our clinic services since the opening of the clinic, which has also contributed to the decrease. Management implemented these price changes in an attempt to draw more patients to the clinic. In some months patient flow did in fact increase but overall not enough to cover the price changes. Furthermore, effective July 27, 2006, the medical services portion of the clinic's business was discontinued and the focus shifted to talk therapy and individual and couples therapy retreats.

There is no guarantee that our losses will decrease. We plan to reduce expenses should our future revenue not materialize as expected. If our revenues grow more slowly than anticipated or if our operating expenses exceed expectations, we will continue to operate at a loss and may not be able to achieve or maintain profitability.

We have failed to make payments under our \$810,000 secured promissory notes that were due in October 2007, hence we are in default and could lose all of our assets at the discretion of the lender, which could cause our business to fail.

On October 6, 2006, we executed a Secured Convertible Promissory Note (the "Promissory Note") in favor of Hunter Fund LTD. ("Hunter Fund"), pursuant to which Hunter Fund agreed to lend the principal amount of \$200,000 to us. The terms of the Promissory Note provide that, among other things: (i) the Promissory Note is secured by all of the assets of our company and our wholly-owned subsidiary, (ii) the term of the Promissory Note is one year with an interest rate per annum of 15%, (iii) the conversion rate for the Promissory Note will be the lesser of 50% of the market rate or \$0.25 per share, and (iv) Hunter Fund will have demand and piggyback registration rights for the shares of our common stock that are issuable upon conversion of the Promissory Note. We entered into a similar \$225,000 note in 2007 (the "2007 Note") that is due the same date as the previous note. On May 24, 2007, the 2007 Note was amended increasing the Note by \$60,000. On July 9, 2007, the 2007 Note was amended increasing the Note by \$25,000. On August 16, 2007, the 2007 Note was amended increasing the Note by \$300,000. We failed to make payments under the Promissory Notes, and are currently in default, hence Hunter Fund may exercise its rights to seize all of the assets of our Company, which would have a material adverse effect on our business and could cause us to declare bankruptcy. However, we and Hunter Fund have agreed to an extension of the due date of the Promissory Note, Secondary Promissory Note and each of the amendments, although we have not yet agreed to the exact terms of the extension.

ITEM 3. CONTROLS AND PROCEDURES

(a) Evaluation of disclosure controls and procedures

As of September 30, 2007, our management, with the participation of our Chief Executive Officer, or "CEO," and Chief Financial Officer, or "CFO," performed an evaluation of the effectiveness and the operation of our disclosure controls and procedures as defined in Rules 13a-15(e) or 15d-15(e) under the Securities Exchange Act of 1934, as amended, or the "Exchange Act." Based on that evaluation, the CEO and CFO concluded that our disclosure controls and procedures were effective as of September 30, 2007.

(b) Changes in internal control over financial reporting

There have been no changes in our internal control over financial reporting identified in connection with the evaluation required by paragraph (d) Rule 13a-15 or 15d-15 under the Exchange Act that occurred during the quarter ended September 30, 2007 that has materially affected, or is reasonably likely to affect, our internal control over financial reporting.

PART II-OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS

We are not currently a party to any material legal proceedings.

ITEM 2. UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS

None.

ITEM 3. DEFAULTS UPON SENIOR SECURITIES.

As discussed under Part I - Item 2, "Liquidity and Capital Resources" above, in October 2006, the Company entered into a Secured Convertible Promissory Note with Hunter Fund LTD ("Hunter Fund"), pursuant to which Hunter Fund agreed to lend the principal amount of \$200,000 to us with an interest rate of 15% per annum (the "Promissory Note"). On March 7, 2007, the Company executed a Secured Convertible Promissory Note (the "Second Promissory Note") in favor of Hunter Fund, pursuant to which Hunter Fund agreed to lend the principal amount of \$225,000 to the Company with an interest rate of 15% per annum. On May 24, 2007, the Company amended the Second Promissory Note, increasing the amount by \$60,000. On July 9, 2007, the Company amended the Secondary Promissory Note, increasing the amount by \$25,000. On August 16, 2007, the Company amended the Secondary Promissory Note, increasing the amount by \$300,000. The Promissory Note, Secondary Promissory Note and each of the amendments were due on October 5, 2007. As the Company has not paid the pending principal or the accrued interest it remains currently in default under the terms of the Promissory Note, Secondary Promissory Note and each of the amendments. The Company remains in negotiations with Hunter Fund to extend or otherwise restructure the terms of the Promissory Note, Secondary Promissory Note and each of the amendments.

ITEM 4. SUBMISSION OF MATTERS TO A VOTE OF SECURITY HOLDERS

None.

ITEM 5. OTHER INFORMATION

None.

ITEM 6. EXHIBITS

(a) Exhibits

31.1 Certification of Chief Executive Officer pursuant to Section 302(a) of the Sarbanes-Oxley Act of 2002.

31.2 Certification of Chief Financial Officer pursuant to Section 302(a) of the Sarbanes-Oxley Act of 2002.

32.1 Certification of Chief Executive Officer and Chief Financial Officer Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.*

* This exhibit shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934 or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933 or the Securities Exchange Act of 1934, whether made before or after the date hereof and irrespective of any general incorporation language in any filings.

SIGNATURES

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

BERMAN CENTER, INC.
(Registrant)

Date: November 14, 2007

By: /s/ Laura A. Berman

Laura A. Berman, LCSW, PHD.
Chief Executive Officer and President
(Principal Executive Officer)

CERTIFICATION

I, Laura A. Berman, certify that:

1. I have reviewed this quarterly report on Form 10-QSB of Berman Center, 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 officer 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 a 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 that has materially affected, or is reasonably likely to materially affect, the small business issuer's internal control over financial reporting.
5. The small business issuer's other certifying officer 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 functions):
 - (a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the 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.

/s/ Laura A. Berman

Laura A. Berman, LCSW, PHD.
Chief Executive Officer and President
(Principal Executive Officer)
November 14, 2007

I, Carlos Bernal, certify that:

1. I have reviewed this quarterly report on Form 10-QSB of Berman Center, 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 officer 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 a 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 that has materially affected, or is reasonably likely to materially affect, the small business issuer's internal control over financial reporting.
5. The small business issuer's other certifying officer 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 functions):
 - a. all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the 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.

/s/ Carlos Bernal

Name: Carlos Bernal
Title: Chief Financial Officer (Principal Financial Officer)
November 14, 2007

***CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350, AS ADOPTED
PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002***

In connection with the quarterly report of Berman Center, Inc. (the "Company") on Form 10-QSB for the period ended September 30, 2007 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), each of the undersigned, in the capacities and on the dates indicated below, hereby certifies, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that to his knowledge:

- (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 the Company.

/s/ Laura A. Berman

Name: Laura A. Berman, LCSW, PHD.
Title: Chief Executive Officer and President
(Principal Executive Officer)

/s/ Carlos Bernal

Name: Carlos Bernal
Title: Chief Financial Officer (Principal Financial Officer)

November 14, 2007

A signed original of this written statement required y Section 906 has been provided to Berman Center, Inc. and will be retained by Berman Center, Inc. and furnished to the Securities and Exchange Commission or its staff upon request.
