NEW ASIA HOLDINGS, INC.

FORM 10-Q
(Quarterly Report)

Filed 08/14/13 for the Period Ending 06/30/13

Telephone	65-6702-3808
CIK	0001485029
Symbol	NAHD
SIC Code	3949 - Sporting and Athletic Goods, Not Elsewhere Classified
Industry	Investment Trusts
Sector	Financials
Fiscal Year	12/31

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

FORM 10-Q

[X] Quarterly Report pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

For the quarterly period ended June 30, 2013

[ ] Transition Report pursuant to 13 or 15(d) of the Securities Exchange Act of 1934

For the transition period from __________ to __________

Commission File Number: 333-165961

DM Products, Inc.
(Exact name of registrant as specified in its charter)

Nevada	45-0460095
(State or other jurisdiction of incorporation or organization)	(IRS Employer Identification No.)

P.O. Box 2458
Walnut Creek, CA
(Address of principal executive offices)

925-943-2090
(Registrant's telephone number)

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

Indicate by check mark whether the registrant (1) 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 issuer was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days [X] Yes [ ] No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). [ ] Yes [X] No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company.

[ ] Large accelerated filer Accelerated filer [ ] Non-accelerated filer
[X] Smaller reporting company

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

State the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date: 306,339,011 common shares as of August 14, 2013.

TABLE OF CONTENTS

Table of Contents

PART I - FINANCIAL INFORMATION

Item 1. Financial Statements

Our financial statements included in this Form 10-Q are as follows:

These consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America for interim financial information and the SEC instructions to Form 10-Q. In the opinion of management, all adjustments considered necessary for a fair presentation have been included. Operating results for the interim period ended June 30, 2013 are not necessarily indicative of the results that can be expected for the full year.

Table of Contents

DM Products, Inc. And Subsidiaries
Consolidated Balance Sheets
(Unaudited)

	June 30, 2013	December 31, 2012
ASSETS		
Current Assets		
Cash and cash equivalents	$ 1,752	$ 34,762
Royalties Receivable	0	1,541
Prepaid Expense	0	0
Total Current Assets	1,752	36,303
Property and Equipment - net	278	428
Other Assets		
TOTAL ASSETS	**$ 2,030**	**$ 36,731**
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)		
Current Liabilities		
Accounts Payable	$ 43,420	$ 50,302
Accrued Expenses	285,653	293,653
Sales Tax Payable	0	2,424
Total Current Liabilities	329,073	346,379
Total Liabilities	329,073	346,379
Stockholders' Equity (Deficit)		
Preferred Stock, $0.001 par value, 30,000,000 shares authorized, 0 shares issued and outstanding	-	-
Common Stock, $0.001 par value, 400,000,000 shares authorized, 306,339,011 shares issued and outstanding (273,339,011 - 2012)	306,339	273,339
Additional Paid In Capital	642,345	642,345
Accumulated Deficit	(1,275,727)	(1,522,860)
Total DM Products, Inc. Stockholders' Equity (Deficit)	(327,043)	(607,176)
Non-Controlling Interest	0	297,528
Total Stockholders' Equity (Deficit)	(327,043)	(309,648)
TOTAL LIABILITIES & STOCKHOLDERS' EQUITY (DEFICIT)	**$ 2,030**	**$ 36,731**

DM Products, Inc. And Subsidiaries
Consolidated Statements of Operations
(Unaudited)

	For the 3 months ended June 30, 2013	For the 3 months ended June 30, 2012	For the 6 months ended June 30, 2013	For the 6 months ended June 30, 2012
Revenues				
Sales revenues				
Royalty income	$ -	$ 33,393	-	39,940
Total revenues	-	33,393	-	39,940
Operating expenses				
Professional Fees	4,469	5,514	9,890	12,600
Salary & Wages	-	30,000	0	60,500
Consulting	25,000	7,500	25,184	12,500
General & Administrative expenses	13,673	34,260	17,745	61,205
Total operating expense	43,142	77,274	52,819	146,805
Income (Loss) from operations and before non-controlling Interest	(43,142)	(43,881)	(52,819)	(106,865)
Other Income	2,424	-	2,424	-
Income (Loss) before non-controlling Interest	(40,718)	(43,881)	(50,395)	(106,865)
Less: Income Attributable to non-controlling interest	431	8,177	358	9,122
Income (Loss) before income taxes	(41,149)	(52,058)	(50,753)	(115,987)
Provision for income taxes	-	-	-	-
Net Income (Loss)	$ (41,149)	$ (52,058)	(50,753)	(115,987)
Net Income (Loss) per common share-basic and fully diluted	$ (0.0001)	$ (0.0002)	$ (0.0002)	$ (0.0004)
Weighted average common shares outstanding-basic and diluted	285,256,138	277,772,109	285,256,138	277,772,109

Table of Contents

DM Products, Inc. And Subsidiaries
Consolidated Statements of Shareholders' Equity (Deficit)
(Unaudited)

	Common Stock		Additional Paid In Capital	Non-Controlling Interest	Accumulated Deficit	Total Shareholders' Equity (Deficit)
	Shares	Amount				
Balance, December 31, 2012	273,339,011	$ 273,339	$ 642,345	$ 297,528	$ (1,522,860)	$ (309,648)
Shares issued per agreement for services performed	33,000,000	$ 33,000				$ 33,000
Net income (loss) for the period ended June 30, 2013				$ 358	$ (50,753)	$ (50,395)
To close out Non-Controlling interest				$ (297,886)	$ 297,886	
Balance June 30, 2013	306,339,011	$ 306,339	$ 642,345	$ -	$ (1,275,727)	$ (327,043)

Table of Contents

DM Products, Inc. And Subsidiaries
Consolidated Statements of Cash Flows
(Unaudited)

	For the 6 months ended June 30, 2013	For the 6 months ended June 30, 2012
Cash flows from operating activities		
Net Income/Loss	$ (50,395)	$ (106,865)
Adjustment to reconcile net loss to net cash provided (used) by operating activities:		
Depreciation	150	150
Issuance of stock for services	33,000	-
Changes in operating assets and liabilities:		
Royalties receivable	1,541	(4,528)
Prepaid Expenses	-	8,890
Accounts payable	(6,882)	17,300
Other payable	(2,424)	-
Accrued Expenses	(8,000)	60,000
Net cash provided (used) by operating activities	(33,010)	(25,053)
Cash flow from investing activities	-	-
	-	-
Cash flows from financing activities	-	-
Net increase (decrease) in cash	(33,010)	(25,053)
Cash at beginning of period	34,762	26,089
Cash at end of period	$ 1,752	$ 1,036
Supplemental disclosure of cash flow information:		
Interest paid	$ -	734
Taxes paid	$ 2,300	3,550

Note 1: Summary of Significant Accounting Policies

Nature of Operations

DM Products, Inc.(the Company) was incorporated on March 1, 2001 as Effective Sport Nutrition Corporation. Subsequently, on April 11, 2005, the Company changed its name to Midwest E.S.W.T Corp and on December 14, 2005, it changed its name again to DM Products, Inc.

On July 18, 2005, the Company acquired Direct Success, Inc. a California Corporation in exchange for 70% of the Company's Common Stock, making Direct Success, Inc. a wholly owned subsidiary of the Company. Midwest E.S.W.T agreed that a total of 114,851,043 shares of Restricted Common Stock were to be issued to shareholders of Direct Success, Inc.

The Company operates from Walnut Creek, California and it wholly owns Direct Success, Inc., which owns 75% of Direct Success, LLC 3, a limited liability company formed on or about August 16, 2002. Direct Success, Inc. entered into a joint venture with Buena Vista Infomercial Corporation which owns the remaining 25% of Direct Success, LLC 3. The Company has decided to dissolve both Direct Success, Inc. and Direct Success, LLC 3 since it is no longer participating in infomercial projects and is considering changing its business model. As a result of this decision the intercompany loans between the Company, Direct Success, Inc. and Direct Success, LLC 3 were written off in the respective books with no effect in the consolidated balance sheet and in the consolidated statement of operations.

On April 8, 2010, a Form S-1 Registration Statement was completed and submitted to the Securities and Exchange Commission. The registration filing was declared effective on October 15, 2010. On April 21, 2010, an Information Statement Form 211 was submitted to the Financial Industry Regulatory Authority (FINRA) for active trading on the Over the Counter Bulletin Board (OTCBB). The filing was approved on November 09, 2010.

On April 11, 2012, Articles of Incorporation were filed with the California Secretary of State for the creation of a new division, ELK Films, Inc. This division has been established for both film production and distribution.

On December 14, 2012 the Company dissolved ELK Films, Inc. since the corporation has been unsuccessful in raising sufficient capital to commence operations. As a result of this dissolution the intercompany loan between the Company and ELK Films, Inc. was written off in the respective books with no effect in the consolidated balance sheet and in the consolidated statement of operations.

Basis of Consolidation

The consolidated financial statements include the accounts of DM Products, Inc., Direct Success, Inc., and the accounts of its 75% owned subsidiary Direct Success LLC 3. All material inter-company transactions have been eliminated.

Basis of Presentation

The financial statements of the Company have been prepared in accordance with generally accepted accounting principles in the United States of America and are presented in US dollars.

Accounting Basis

The Company uses the accrual basis of accounting and accounting principles generally accepted in the United States of America ("GAAP" accounting). The Company has adopted a December 31 fiscal year end.

Cash and Cash Equivalents

All highly liquid investments with maturities of three months or less are considered to be cash equivalents. At June 30, 2013 and December 31, 2012, the Company had cash balances of $1,752 and $34,762, respectively.

Fair Value of Financial Instruments

The Company's financial instruments consist of cash and cash equivalents, accounts receivable, prepaid expense, accounts payable, sales tax payable, and other current liabilities. The carrying amount of these financial instruments approximates fair value due either to length of maturity or interest rates that approximate prevailing market rates, unless otherwise disclosed in these financial statements.

Income Taxes

Income taxes are computed using the asset and liability method. Under the asset and liability method, deferred income tax, assets and liabilities are determined based on the differences between the financial reporting and tax bases of assets and liabilities and are measured using the currently enacted tax rates and laws. A valuation allowance is provided for the amount of deferred tax assets that, based on available evidence, are not expected to be realized. It is the Company's policy to classify interest and penalties on income taxes as interest expense or penalties expense. As of June 30, 2013, there have been no interest or penalties incurred on income taxes.

Use of 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 disclosure of contingent assets and liabilities at the date the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Revenue Recognition

The Company records revenue in accordance with ASC Topic 605 - Revenue Recognition. Revenues derived from the Company license sales are recognized when (1) there is evidence of an arrangement, (2) collection of our fee is considered probable, and (3) the fee is fixed and determinable.

Concentration of Risk

The Company is earning (over 90%) the majority of the royalty income from Tristar Products, Inc. Since the Company is depending on Tristar Products, Inc., the inability of Tristar to perform in the future may have a material adverse effect on the Company's financial condition.

Advertising Policy

The Company recognizes advertising expense as incurred. The advertising expense for the three month periods ended June 30, 2013 and June 30, 2012 are $0 and $0 respectively.

Basic Income (Loss) Per Share

Basic income (loss) per share is calculated by dividing the Company's net loss applicable to common shareholders by the weighted average number of common shares outstanding during the period. Diluted earnings per share is calculated by dividing the Company's net income available to common shareholders by the diluted weighted average number of shares outstanding during the year. The diluted weighted average number of shares outstanding is the basic weighted number of shares adjusted for any potentially dilutive debt or equity. There are no such common stock equivalents outstanding as of June 30, 2013.

Stock-Based Compensation

The Company accounts for employee stock-based compensation in accordance with the guidance of FASB ASC Topic 718, Compensation – Stock Compensation, which requires all share-based payments to employees, including grants of employee stock options, to be recognized in the financial statements based on their fair values.

The Company follows ASC Topic 505-50, formerly EITF 96-18, “Accounting for Equity Instruments that are Issued to Other than Employees for Acquiring, or in Conjunction with Selling Goods and Services,” for stock options and warrants issued to consultants and other non-employees. In accordance with ASC Topic 505-50, these stock options and warrants issued as compensation for services provided to the Company are accounted for based upon the fair value of the services provided or the estimated fair market value of the option or warrant, whichever can be more clearly determined. The fair value of the equity instrument is charged directly to operating expense and additional paid-in capital over the period during which services are rendered. In 2011, 22,783,333 common shares were issued at the fair market value of $0.0015 per share totaling to $34,175. There was no stock-based compensation issued to non-employees during the period ended June 30, 2013.

Recent Accounting Pronouncements

The Company does not expect the adoption of recently issued accounting pronouncements to have a significant impact on the Company’s results of operations, financial position or cash flow.

Note 2: Property & Equipment

Property and equipment are carried at cost. Major expenditures and those which substantially increase useful lives are capitalized. Maintenance, repairs and minor renewals are charged to operations when incurred. When property and equipment is sold or otherwise disposed of, the asset account and related accumulated depreciation account are relieved, and any gain or loss is included in operations. Once placed in service, depreciable assets are depreciated over their estimated useful lives using both accelerated and straight-line methods.

Depreciation expenses totaled $150 and $150 for the six month periods ended June 30, 2013 and June 30, 2012, respectively.

Note 3: Prepaid Expenses

Prepaid expenses consisted of the following at June 30, 2013 and December 31, 2012:

	2013	2012
Prepaid Expense	$ 0	$ 0
Total Prepaid Expenses	$ 0	$ 0

Note 4: Non-Controlling Interest

The Company has owned 75% of Direct Success LLC 3 (LLC 3) since 2002. The assets and liabilities of Direct Success LLC 3 have been included in these consolidated financial statements. The 25% of LLC 3 not owned by the Company has been presented as a non-controlling interest in these financial statements.

Note 5: Accrued Expenses

Accrued expenses consisted of the following at June 30, 2013 and December 31, 2012:

	2013	2012
Accrued Wages	$ 285,653	$ 285,653
Accrued Directors' Fees	$ 0	$ 8,000
Total Accrued Expenses	$ 285,653	$ 293,653

Wages are accrued under an employee agreement entered into on the 20th day of April, 2007 by and between the Company and its President. According to the agreement, employee's starting salary is $6,000 per month during the first 90 days following execution of the agreement or until $500,000 in capital is raised. After such period of time, employee's salary shall be increased to $10,000 per month. Should the company determine it in the best interest not to pay employee's entire monthly compensation, at any time, any such compensation shall be treated as deferred compensation and will accumulate on the books and provided to employee, at employee's sole discretion, taking into consideration the funds available and the best interest of the Company.

The accrued wages owed under the employment agreement as of June 30, 2013 and December 31, 2012, respectively, were $285,653 and $285,653.

Salary expense to the related party was $0 and $60,000 for the period ended June 30, 2013 and June 30, 2012, respectively.

The Board of Directors passed a resolution on October 15, 2011 to compensate Directors, Secretary, Treasurer, CEO, President and Board Chairman by issuing common stock annually. This policy is retroactive with an effective date of January 1, 2010. Per the policy the Company owed Kurtis Cockrum who is a Director, CEO, President and Board Chairman $6,000 worth of common stock, James Clarke who is a Director, Secretary and Treasurer $2,000 worth of common stock as of December 31, 2011. This amount has been recorded as director fees at December 31, 2011. The Company has issued to Kurtis Cockrum $6,000 worth of common stock on April 24, 2013 and to James Clarke $2,000 worth of common stock on May 6, 2013 to settle the balance. For the calendar year 2012, The Company owed Kurtis Cockrum $13,000 worth of common stock and James Clark $6,000 worth of common stock. This amount has been recorded as director fees in the second quarter 2013 and the Company has issued to Kurtis Cockrum $13,000 worth of common stock and $6,000 worth of common stock on April 24, 2013 to settle the balance.

Note 6: Related Party Transactions

The Company has entered into a consulting contract with Michael DeBenon, Esq., a stockholder of the Company, for $6,000 per month on a month to month basis for general counsel. Legal expenses to the related party were $0 and $0 for the periods ended June 30, 2013 and June 30, 2012, respectively.

Note 7: Common Stock

The Company has 430,000,000 shares of capital stock, consisting of 400,000,000 shares of $0.001 par value common stock, and 30,000,000 shares of $0.001 par value preferred stock. The Company had 306,339,011 306,339,0113033 shares of common stock issued and outstanding as of June 30, 2013 and 273,339,011 shares of common stock issued and outstanding as of December 31, 2012.

On April 24, 2013, 6,000,000 shares of restricted common stock were issued to James Clarke for services performed as Secretary, Treasurer, and member of the Board of Directors of the Company for the calendar year 2012. These services were valued at $6,000, which is the fair market value of the shares at the time of issuance.

On April 24, 2013, 19,000,000 shares of restricted common stock were issued to Kurtis Cockrum for services performed as President, and Chairman of the Board of Directors of the Company for the calendar years 2011 and 2012. These services were valued at $19,000, which is the fair market value of the shares at the time of issuance.

On April 29, 2013, 6,000,000 shares of restricted common stock were issued to Scott Kline for consulting services performed for the Company. The invoice amount for these services was $6,000.

On May 6, 2013, 2,000,000 shares of restricted common stock were issued to James Clarke for services performed as Secretary, Treasurer, and member of the Board of Directors of the Company for the calendar year 2010 and 2011. These services were valued at $2,000, which is the fair market value of the shares at the time of issuance

Note 8: Commitments and Contingencies

The CEO and employees of the Company work from their homes. The fair market value of rents contributed by the related parties are estimated to be $50.00 per month, which is immaterial to the Company's financial statements, and has not been recorded on the Company's books.

Note 9: Income Taxes

As of June 30, 2013, the Company had net operating loss carry forwards of approximately $1,572,860 that may be available to reduce future years' taxable income through 2032. Future tax benefits, which may arise as a result of these losses, have not been recognized in these financial statements, as their realization is determined not likely to occur and accordingly, the Company has recorded a valuation allowance for the deferred tax asset relating to these tax loss carry-forwards.

The provision for federal income tax consists of the following:

	June 30 , 2013	June 30 , 2012
Federal income tax benefit attributable to:		
Current Operations	$ 17,256	$ 39,436
Less: valuation allowance	$ (17,256)	$ (39,436)
Net provision for Federal income taxes	$ 0	$ 0

The cumulative tax effect at the expected rate of 34% of significant items comprising our net deferred tax amount is as follows:

	June 30 , 2013	December 31, 2012
Deferred tax asset attributable to:		
Net operating loss carryover	$ 535,028	$ 517,772
Less: valuation allowance	$ (535,028)	$ (517,772)
Net deferred tax asset	$ 0	$ 0

Due to the change in ownership provisions of the Tax Reform Act of 1986, net operating loss carry forwards of $1,572,860 for federal income tax reporting purposes are subject to annual limitations. Should a change in ownership occur, the net operating loss carry forwards may be limited as to use in future years. Also, the cancellation of debt income for 2013 will offset the net operating loss carryover.

Note 10: Going Concern

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. The Company has sustained substantial losses since inception, has a working capital deficit, and is in need of additional capital to grow its operations so that it can become profitable.

In view of these matters, the ability of the Company to continue as a going concern is dependent upon growth of revenues and the ability of the Company to raise additional capital. Management believes that its successful ability to raise capital and increases in revenues will provide the opportunity for the Company to continue as a going concern.

Note 11: Subsequent Events

In accordance with ASC 855-10, the Company has analyzed its operations subsequent to June 30, 2013 to the date these financial statements were issued, and has determined that it does not have any material subsequent events to disclose in these financial statements.

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

Forward-Looking Statements

Certain statements, other than purely historical information, including estimates, projections, statements relating to our business plans, objectives, and expected operating results, and the assumptions upon which those statements are based, are "forward-looking statements" within the meaning of the Private Securities Litigation Reform Act of 1995, Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934. These forward-looking statements generally are identified by the words "believes," "project," "expects," "anticipates," "estimates," "intends," "strategy," "plan," "may," "will," "would," "will be," "will continue," "will likely result," and similar expressions. We intend such forward-looking statements to be covered by the safe-harbor provisions for forward-looking statements contained in the Private Securities Litigation Reform Act of 1995, and are including this statement for purposes of complying with those safe-harbor provisions. Forward-looking statements are based on current expectations and assumptions that are subject to risks and uncertainties which may cause actual results to differ materially from the forward-looking statements. Our ability to predict results or the actual effect of future plans or strategies is inherently uncertain. Factors which could have a material adverse affect on our operations and future prospects on a consolidated basis include, but are not limited to: changes in economic conditions, legislative/regulatory changes, availability of capital, interest rates, competition, and generally accepted accounting principles. These risks and uncertainties should also be considered in evaluating forward-looking statements and undue reliance should not be placed on such statements. We undertake no obligation to update or revise publicly any forward-looking statements, whether as a result of new information, future events or otherwise. Further information concerning our business, including additional factors that could materially affect our financial results, is included herein and in our other filings with the SEC.

Executive Overview

We, through our wholly owned subsidiary, Direct Success, Inc., have developed, financed, produced, marketed and distributed beauty, fashion, fitness and other products for sale through infomercial marketing and distribution channels. Profits were derived from inbound sales, outbound sales, up sells and retail distribution. Our primary objective has been to penetrate this rapidly expanding industry by introducing consumer products to national and international markets through a series of infomercial campaigns.

The Company operates from Walnut Creek, California and it wholly owns Direct Success, Inc., which owns 75% of Direct Success, LLC 3, a limited liability company formed on or about August 16, 2002. Direct Success, Inc. entered into a joint venture with Buena Vista Infomercial Corporation which owns the remaining 25% of Direct Success, LLC 3. The Company has decided to dissolve both, Direct Success, Inc. and Direct Success, LLC 3 since it is considering changing its business model consistent with that non-binding letter of intent more fully described elsewhere in this filing.

Letter of Intent for Purchase of Iris Corporation Berhad

On May 5, 2013, the Company entered into a non-binding Letter of Intent with Iris Corporation Berhad for the purchase of certain assets in exchange for 96.75% of the outstanding stock of DM Products. Both parties to the transaction acknowledge that the Letter of Intent does not contain all matters upon which a Definitive Agreement ("Agreement") must be reached. Further, the obligations of the Parties to consummate the Agreement are subject to the negotiations and execution of the Agreement in form and substance satisfactory to all Parties and their respective counsel and further due diligence analysis. As of the date of this filing, negotiations are ongoing directly with an affiliate of Iris Corporation Berhad ("Earth Heat Limited") pursuant to the same terms presented in the Letter of Intent. A binding Purchase Agreement has not been finalized or executed.

General

Our results of operations may vary significantly from period-to-period. Our revenues will fluctuate due to the seasonality of our products, customer buying patterns, product innovations and competition, our ability to meet customer demand, media and advertising campaigns, and our ability to attract new customers and renew existing sales relationships. In addition, our revenues are highly susceptible to economic factors, including, among other things: the overall condition of the U.S. economy and economics of other countries where we market our products; and the availability of credit, both in the U.S. and abroad.

Results of Operations for the three and six months ended June 30, 2013

Our revenue was $0.00 for the three months ended June 30, 2013, a decrease of $33,393 for the same period ended June 30, 2012. Our revenue was $0.00 for six months ending June 30, 2013, a decrease of $39,940 for the same period ending June 30, 2012. For all periods mentioned above, our revenues were solely based on royalty payments, thus, our cost of goods sold during this period was zero. Pursuant to an arbitration settlement, the contractual term of our rights concerning the Banjo Minnow discontinued June 30, 2012. However some revenue continued from the inventory sell off period until yearend 2012.

We do not expect any further Banjo Minnow revenue coming at this time or in the future and we have no other revenue coming in from the Direct Marketing industry. We continue to incur expenses as we are now concentrating on executing our new business plan in the Waste to Energy Industry pursuant to a Share Exchange Agreement with Eartheat and W2W. We will continue to incur expenses as we move forward in executing the agreement which will be announced soon.

Table of Contents

Liquidity and Capital Resources

As of June 30, 2013, we had total assets in the amount of $2,030 consisting of $1752 in cash, $0.00 in Prepaid Expenses and $278 in Property and Equipment. Our current liabilities as of June 30, 2013 were $329,073. We had a working capital deficit of ($327,043) as of June 30, 2013.

Our current monthly fixed expenses ("Burn Rate") are approximately $10,000.
As of June 30, 2013, our cash reserves were $1,752. If we need to and cannot raise additional capital, we would be forced to discontinue operations.

Off Balance Sheet Arrangements

As of June 30, 2013, there were no off balance sheet arrangements.

Table of Contents

Item 3. Quantitative and Qualitative Disclosures About Market Risk

A smaller reporting company is not required to provide the information required by this Item.

Item 4. Remove and Reserve

Disclosure Controls and Procedures

We carried out an evaluation of the effectiveness of the design and operation of our disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) as of June 30, 2013. This evaluation was carried out under the supervision and with the participation of our Chief Executive Officer and our Chief Financial Officer, Kurtis Cockrum. Based upon that evaluation, our Chief Executive Officer and Chief Financial Officer concluded that, as of June 30, 2013, our disclosure controls and procedures are effective. There have been no changes in our internal controls over financial reporting during the quarter ended June 30, 2013.

Disclosure controls and procedures are controls and other procedures that are designed to ensure that information required to be disclosed in our reports filed or submitted under the Exchange Act are recorded, processed, summarized and reported, within the time periods specified in the SEC's rules and forms. Disclosure controls and procedures include, without limitation, controls and procedures designed to ensure that information required to be disclosed in our reports filed under the Exchange Act is accumulated and communicated to management, including our Chief Executive Officer and Chief Financial Officer, to allow timely decisions regarding required disclosure.

Limitations on the Effectiveness of Internal Controls

Our management does not expect that our disclosure controls and procedures or our internal control over financial reporting will necessarily prevent all fraud and material error. Our disclosure controls and procedures are designed to provide reasonable assurance of achieving our objectives and our Chief Executive Officer and Chief Financial Officer concluded that our disclosure controls and procedures are effective at that reasonable assurance level. Further, the design of a control system must reflect the fact that there are resource constraints, and the benefits of controls must be considered relative to their costs. Because of the inherent limitations in all control systems, no evaluation of controls can provide absolute assurance that all control issues and instances of fraud, if any, within the Company have been detected. These inherent limitations include the realities that judgments in decision-making can be faulty, and that breakdowns can occur because of simple error or mistake. Additionally, controls can be circumvented by the individual acts of some persons, by collusion of two or more people, or by management override of the internal control. The design of any system of controls also is based in part upon certain assumptions about the likelihood of future events, and there can be no assurance that any design will succeed in achieving its stated goals under all potential future conditions. Over time, control may become inadequate because of changes in conditions, or the degree of compliance with the policies or procedures may deteriorate.

PART II – OTHER INFORMATION

Item 1. Legal Proceedings

We are not a party to any pending legal proceeding. We are not aware of any pending legal proceeding to which any of our officers, directors, or any beneficial holders of 5% or more of our voting securities are adverse to us or have a material interest adverse to us.

Item 1A: Risk Factors

A smaller reporting company is not required to provide the information required by this Item.

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

There were no sales of equity securities during the period ended June 30, 2013.

Item 3. Defaults upon Senior Securities

None

Item 4. Mine Safety Disclosures

None

Item 5. Other Information

None

Item 6. Exhibits

Exhibit Number	Description of Exhibit
31.1	Certification of Chief Executive Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
31.2	Certification of Chief Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
32.1	Certification of Chief Executive Officer and Chief Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

SIGNATURES

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

DM Products, Inc.

Date: August 14, 2013

By: /s/ Kurtis Cockrum
Kurtis Cockrum
Title: **Chief Executive Officer and Director**

EXHIBIT 31.1

CERTIFICATION

I, Kurtis Cockrum, certify that;

1. I have reviewed this quarterly report on Form 10-Q for the quarter ended June 30, 2013 of DM Products, Inc. (the "registrant");

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

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15€ and 15d-15€ and internal control over financial reporting (as defined in Exchange Act Rules 13a-15 (f) and 15d-15(f) for the registrant and have:

a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidate subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statement s for external purposes in accordance with generally accepted accounting principles;

c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's first fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting.

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or person 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 registrant'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 registrant's internal control over financial reporting.

Date: August 14, 2013

/s/ Kurtis Cockrum
By: Kurtis Cockrum
Title: Chief Executive Officer

EXHIBIT 31.2

CERTIFICATION

I, James Clarke, certify that;

1. I have reviewed this quarterly report on Form 10-Q for the quarter ended June 30, 2013 of DM Products, Inc. (the "registrant");

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

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15€ and 15d-15€ and internal control over financial reporting (as defined in Exchange Act Rules 13a-15 (f) and 15d-15(f) for the registrant and have:

a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidate subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statement s for external purposes in accordance with generally accepted accounting principles;

c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's first fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting.

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or person 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 registrant'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 registrant's internal control over financial reporting.

Date: August 14, 2013

/s/ James Clarke
By: James Clarke
Title: Chief Financial Officer

EXHIBIT 32.1

CERTIFICATION OF CHIEF EXECUTIVE OFFICER AND
CHIEF FINANCIAL OFFICER
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 DM Products, Inc. (the "Company") on Form 10-Q for the quarter ended June 30, 2013 filed with the Securities and Exchange Commission (the "Report"), I, Kurtis Cockrum and James Clarke, Chief Executive Officer and Chief Financial Officer, respectively, of the Company, certify, pursuant to 18 U.S.C. 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) of the Securities Exchange Act of 1934; and

2. The information contained in the Report fairly presents, in all material respects, the consolidated financial condition of the Company as of the dates presented and the consolidated result of operations of the Company for the periods presented.

By:	/s/ Kurtis Cockrum
Name:	Kurtis Cockrum
Title:	Principal Executive Officer and Director
Date:	August 14, 2013

By:	/s/ James Clarke
Name:	James Clarke
Title:	Principal Financial Officer and Director
Date:	August 14, 2013