

## **ISSUER QUARTERLY REPORT**

**For the Period ended June 30, 2011**

**IMPERIA ENTERTAINMENT, INC.**

**17819 Le Marsh Street**

**Northridge, CA 91325**

**Telephone Number: (310) 295-1711**

## **ISSUER'S EQUITY SECURITIES**

**Common Stock, authorized 500,000,000 shares  
par value \$.0001 per share.**

## **TRANSFER AGENT**

**Standard Registrar and Transfer Co.**

**12528 S. 1840 E**

**Draper, UT 84020**

**Ph. (801) 571-8844**

## **SECURITIES COUNSEL**

**Kenneth G. Eade, Esq.**

**6399 Wilshire Blvd., Suite 507**

**Los Angeles, CA 90048**

**(323) 782-8802**

### **Item 1. Exact Name of Issuer and address of principal executive offices.**

The exact name of the issuer is IMPERIA ENTERTAINMENT, INC. The address of the issuer's principal executive offices is: 17819 Le March Street, Northridge, CA 91325. The telephone number of its executive offices is (818) 554-1911.

### **Item 2 shares outstanding.**

As of June 30, 2011, there were 168,534,121 shares of common stock outstanding and 2,000 shares of preferred series A shares outstanding, 1 million preferred shares authorized and 500,000,000 common shares authorized. As of that date, there were 84,691,297 shares in the public float, and approximately 154 shareholders of record.

### **Item 3. Interim financial statements.**

The issuer's most recent financial statements as of June 30, 2011 are filed herewith.

### **Item 4. Management's Discussion and Analysis or Plan of Operation.**

#### COMPANY OVERVIEW

Imperia was organized on March 21, 2000. Imperia is engaged in the business of developing, producing and distributing high quality feature films. Imperia's common stock is quoted on the pink sheets under the trading symbol, IMPN.

#### PLAN OF OPERATIONS-IN GENERAL

Imperia intends to emphasize the production and distribution of independent films. We plan to continue to produce high quality feature films and to then distribute those films to realize revenue.

Imperia knows that independent films depend on financing, which is risk capital typically put up by a small group of investors. If the film is successfully made and distributed, the investors can usually look forward to a return within one to two years. After the film is made, its success depends on a distributor investing a significant amount of money into its promotion. The company's unique model allows investors to purchase units which not only comprise an equity position in the film, but are also backed by shares representing equity of the company. Investors, through their stock interest in the company, have a built in security and exit strategy at the moment of their investment, and their investment risk is spread out over the company's entire library. The cost of the film is booked as an asset, making it more attractive to distributors and setting a break-even book value of the film. Imperia has formed a consortium of experienced filmmakers. This consortium of top industry professionals has extensive experience in making lower budget films at a high level of quality, giving them the appearance and value of higher budget films.

During the next twelve months, Imperia plans to satisfy its cash requirements by its revenues from film distribution and television advertising revenue.

Imperia anticipates that development costs for its programming will cost at least \$4,500,000 during the next twelve months. Imperia has no current material commitments. Imperia has generated minimal revenue since its inception. Imperia does not expect a significant change in the number of employees, but with each film project it forms a limited liability company to own the project, and hires approximately 85-100 temporary employees to perform production services, over a period of approximately 2-4 months, and 2-6 temporary employees to perform post production services, over a period of approximately 9-12 months thereafter. We do not expect any research and development costs over the term of this plan, nor the purchase or sale of any plant and significant equipment. Film production typically involves the rental of all necessary equipment and locations on an as-needed basis.

#### Recent Developments:

Imperia is in the process of acquiring Viratech, Inc., a corporation which holds the exclusive license to market proprietary and patented cancer diagnostic and treatment protocols, including the unified cancer theory, which is a multi-disciplinary oncological approach to identify the physiological mechanism of action for all cancers, the stage zero cancer protocol, an intellectual property pool consisting of best method practices of dealing with and managing individual cancer patients, and an early detection diagnostic system. In connection with the acquisition, Imperia has changed its name to Viratech Corp. and is effecting a 1-100 reverse common stock split.

#### **Item 5. Legal Proceedings.**

None.

#### **Item 6. Defaults upon senior securities.**

None.

#### **Item 7. Other Information.**

None.

#### **Item 8. Exhibits.**

See attached financial statements.

I, Jeff Ritchie, certify that:

1. I have reviewed this quarterly report of Imperia Entertainment, Inc.;
2. Based on my knowledge, this disclosure statement 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 disclosure statement; and

3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement fairly present in all material respects the financial condition, results of operation and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

Date: August 16, 2011

/s/ Jeff Ritchie

Jeff Ritchie, Executive Officer

**Imperia Entertainment, Inc.**  
**Balance Sheets**

ASSETS	June 30, 2011 (unaudited)
Current Assets:	-----
Cash	\$ 1,445
	-----
Total Current Assets	1,445
Other Assets	-----
TV/Film/Scripts	4,149,936
TOTAL ASSETS	\$4,151,381
	=====
LIABILITIES & STOCKHOLDERS' EQUITY (DEFICIT)	
Current Liabilities:	
Accounts Payable	\$666,365
Loans	586,000
Total Liabilities	<u>1,252,365</u>
Stockholders' Equity (Deficit):	
Common stocks , \$.0001 par value	
Authorized shares; 500,000,000	
Issued and outstanding shares; 168,534,121	58,763
Paid in capital	3,738,356
Deficit accumulated during	
the development stage	(876,103)
Total Stockholders' Equity (Deficit)	<u>2,921,016</u>
	<u>-----</u>
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)	\$4,173,381

**Imperia Entertainment, Inc.**  
**Statement of Operations**  
**For the period ended June 30, 2010**  
**Through June 30, 2011**

	<b>2010</b>	<b>2011</b>
	-----	-----
Income	\$    -0-	\$    -0-
	-----	-----
Operating Expenses		
General and Administrative		
	-----	-----
Total Expenses	-0-	-0-
	-----	-----
Net income (loss)	\$           (-0-)	\$   (-0-)

**Imperia Entertainment, Inc.**

**Statement of Cash Flows**

**For the periods ended June 30, 2010 and 2011**

**(Unaudited)**

	2010	2011
	-----	-----
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash from operating activities	-0-	-0-
Net loss	\$ (-0-)	\$ (-0-)
	-----	-----
Net cash operating activities	(-0-)	(-0-)
CASH FLOWS FROM INVESTING ACTIVITIES		
Stocks issued for cash and services	-0-	-0-
	-----	-----
Total cash from investing activities	-0-	-0-
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash provided by financing	-0-	-0-
	-----	-----
Net cash financing activities	-0-	-0-
INCREASE (DECREASE) IN CASH	(-0-)	(-0-)
BEGINNING CASH	-0-	-0-
ENDING CASH	-0-	-0-
	-----	-----

**Imperia Entertainment, Inc.**

**Statement of Stockholder's Equity  
For the periods ended June 30, 2010 and 2011**

	Number Of Shares Outstanding	Common Stock at Par Value	Paid in Capital	Deficit Accumulated During Development Stage
Beginning balance	30,280,239	10,120	3,490,121	\$ (835,136)
Stocks issued to June 30, 2011	138,253,882	48,463	248,235	
Net loss – June 30, 2011				\$ ( 40,967)
Balance – June 3, 2011	168,534,121	58,583	3,738,356	\$( 876,103)



**Imperia Entertainment, Inc.**  
**Notes to Financial Statements**  
**June 30, 2011**

**NOTE 1 NATURE OF BUSINESS**

Imperia Entertainment, Inc., formerly known as Soleil Film and Television, Inc., and formerly Ameridream Entertainment, Inc. and Mc Smoothie's, Inc. (the Company) was incorporated under the laws of the state of California as Acquisition Solutions on March 21, 2000. It has developed a business plan of television and film production, and has acquired the television series, "Faces and Names" and "Autograph." It has also produced two feature films, "All That I Need" and "Say it in Russian."

**NOTE 2 SIGNIFICANT ACCOUNTING POLICIES**

**Basis.** The Company uses the accrual method of accounting.

Cash and cash equivalents The Company considers all short term, highly liquid investments that are readily convertible within three months to known amounts as cash equivalents. Currently, it has no cash equivalents.

**Loss per share.** Net loss per share is provided in accordance with Statement of Financial Accounting Standards No. 128 "Earnings Per Share". Basic loss per share reflects the amount of losses for the period available to each share of common stock outstanding during the reporting period, while giving effect to all dilutive potential common shares that were outstanding during the period, such as stock options and convertible securities.

**Estimates.** The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results could differ from those estimates.

**NOTE 3 INCOME TAXES**

The Company has adopted the provision of SFAS No. 109 "Accounting for Income Taxes". It requires recognition of deferred tax liabilities and assets for the expected future tax consequences of events that have been included in the financial statements or tax returns. Under this method, deferred tax liabilities and assets are determined based on the differences between the financial statement and tax basis of assets and liabilities using enacted tax rates in effect for the year in which the differences are expected to reverse.

**NOTE 4 RELATED PARTY TRANSACTIONS**

During the period from June 30, 2010 through June 30, 2011 there have been no related party transactions.

**NOTE 5 FISCAL YEAR END**

The Company's fiscal year end is December 31.

## NOTE 6 SUBSEQUENT EVENTS

On July 16, 2011, Imperia approved the acquisition of acquiring Viratech, Inc., a corporation which holds the exclusive license to market proprietary and patented cancer diagnostic and treatment protocols, including the unified cancer theory, which is a multi-disciplinary oncological approach to identify the physiological mechanism of action for all cancers, the stage zero cancer protocol, an intellectual property pool consisting of best method practices of dealing with and managing individual cancer patients, and an early detection diagnostic system. In connection with the acquisition, Imperia has changed its name to Viratech Corp. and is effecting a 1-100 reverse common stock split.