

# **ISSUER INFORMATION AND DISCLOSURE STATEMENT**

**April 8, 2011**

**Inventbay.com, Inc.**

**739 Thimble Shoals Blvd. Suite 704  
Newport News, VA 23606**

**Tel: 888.330.6623**

**Fax: 615.691.7373**

**CUSIP No. 46122N105**

## **ISSUER'S EQUITY SECURITIES**

### **COMMON STOCK**

**\$.001 Par Value**

**100,000,000 Common Shares Authorized  
65,989,357 Shares Issued and Outstanding**

### **PREFERRED STOCK**

**\$.001 Par Value**

**20,000,000 Shares Authorized  
20,000,000 Shares Issued and Outstanding**

## FORWARD LOOKING STATEMENTS

THIS INITIAL COMPANY INFORMATION AND DISCLOSURE STATE, IN PARTICULAR, “MANAGEMENT’S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS” AND “BUSINESS,” INCLUDE “FORWARD-LOOKING STATEMENTS” WITHIN THE MEANING OF SECTION 21E OF THE SECURITIES EXCHANGE ACT OF 1934, AS AMENDED. THESE STATEMENTS REPRESENT THE COMPANY’S EXPECTATIONS OR BELIEFS CONCERNING, AMONG OTHER THINGS, FUTURE REVENUE, EARNINGS, AND OTHER FINANCIAL RESULTS, PROPOSED ACQUISITIONS AND NEW PRODUCTS, ENTRY INTO NEW MARKETS, FUTURE OPERATIONS AND OPERATING RESULTS, FUTURE BUSINESS AND MARKET OPPORTUNITIES. THE COMPANY WISHES TO CAUTION AND ADVISE READERS THAT THESE STATEMENTS INVOLVE RISK AND UNCERTAINTIES THAT COULD CAUSE ACTUAL RESULTS TO DIFFER MATERIALLY FROM THE EXPECTATIONS AND BELIEFS CONTAINED HEREIN. FOR A SUMMARY OF CERTAIN RISKS RELATED TO THE COMPANY’S BUSINESS, SEE “RISK FACTORS.” UNDER “DESCRIPTION OF BUSINESS.”

Unless the context requires otherwise, references to the Company or Issuer are to Inventbay.com, Inc.

## PART A GENERAL COMPANY INFORMATION

### **Cautionary Factors That May Affect Future Results (Cautionary Statements Under the Private Securities Litigation Reform Act of 1995)**

The disclosure and analysis set forth herein contains certain forward looking statements, particularly statements relating to future actions, performance or results of current and anticipated products and services, sales efforts, expenditures, and financial results. From time to time, the Company also provides forward-looking statements in other publicly-released materials, both written and oral. Forward-looking statements provide current expectations or forecasts of future events such as new products or services, product approvals, revenues, and financial performance. These statements are identified as any statement that does not relate strictly to historical or current facts. They use words such as “anticipates,” “intends,” “plans,” “expects,” “will,” and other words and phrases of similar meaning. In all cases, a broad variety of assumptions can affect the realization of the expectations or forecasts in those statements. Consequently, no forward-looking statement can be guaranteed. Actual future results may vary materially.

The Company undertakes no obligation to update any forward-looking statements, but investors are advised to consult any further disclosures by the Company on this subject in its subsequent filings. Furthermore, as permitted by the Private Securities Litigation Reform Act of 1995, the Company provides these cautionary statements identifying risk factors, listed below, that could cause the Company's actual results to differ materially from expected and historical results. It is not possible to foresee or identify all such factors. Consequently, this list should not be considered an exhaustive statement of all potential risks, uncertainties and inaccurate assumptions.

## **RISK FACTORS**

***No Active Market.*** Although the Company's shares are listed on the Pink Sheets listing service, the Company believes that the public trading price may be an inaccurate representation of the value of the Company because there is little or no trading volume in the Company's shares and no analysts or NASD market makers actively follow the Company.

***We have never issued a Dividend and don't anticipate any Dividends in the future.*** Inventbay.com has never issued a dividend and we do not anticipate paying dividends on our common stock in the foreseeable future. Furthermore, we may also be restricted from paying dividends in the future pursuant to subsequent financing arrangements or pursuant to Delaware law.

***You could be diluted from the Issuance of additional Common and Preferred Stock.*** Inventbay.com is authorized to issue up to 100,000,000 shares of common stock and 20,000,000 shares of preferred stock. To the extent of such authorization, our board of directors will have the ability, without seeking shareholder approval, to issue additional shares of common stock in the future for such consideration as the board may consider sufficient. The issuance of additional common stock in the future may reduce your proportionate ownership and voting power.

***Volatility of Stock Prices.*** In the event that there is an established public market for the Company's Common Stock, market prices will be influenced by many factors and will be more subject to significant fluctuations in response to variations in operating results of the Company and other factors such as investor perceptions of the Company, supply and demand, interest rates, general economic conditions and those specific to the industry, developments with regard to the Company's activities, future financial condition and management.

***Applicability of Low Priced Stock Risk Disclosure Requirements.*** The Common Stock of the Company may be considered a low priced security under rules promulgated under the Securities Exchange Act of 1934. Under these rules, broker-dealers participating in transactions in low priced securities must first deliver a risk disclosure document which describes the risks associated with such stocks, the broker-dealer's duties, the customer's rights and remedies, certain market and other information, and make a suitability determination approving the customer for low priced stock transactions based on the customer's financial situation, investment experience and objectives. Broker-dealers must also disclose these restrictions in writing to the customer, obtain specific written consent of the customer, and provide monthly account statements to the customer. With all these restrictions, the likely effect of designation as a low priced stock will be to decrease the willingness of broker-dealers to

make a market for the stock, to decrease the liquidity of the stock and to increase the transaction cost of sales and purchases of such stock compared to other securities.

## **PART A. GENERAL COMPANY INFORMATION**

### **Item I. The exact name of the issuer and its predecessors (if any):**

Inventbay.com, Inc., a Delaware corporation

### **Item II. The address of its principal executive officers:**

SMA Alliance  
739 Thimble Shoals Blvd. Suite 704  
Newport News, VA 23606  
Telephone: 888.330.6623  
Facsimile: 615.691.7373  
E-mail: info@SMAAlliance.com

### **Item III. The jurisdiction(s) and date of the issuer's incorporation:**

Delaware  
June 23, 1969

## **PART B. SHARE STRUCTURE**

### **Item IV. The exact title of securities outstanding:**

Common Stock, \$.001 par value per share  
Cusip Number – 46122N105  
Trading Symbol – INVB

### **Item V. Par or stated and description of the security:**

A. The Company has Series A Preferred Stock and Common Stock both with a par value of \$.001.

B. Each holder of Common Stock is entitled to one vote for each share held of record on each matter submitted to vote to stockholders, including election of directors. Stockholders do not have any right to cumulate votes on the election of directors. Each holder of Common Stock is entitled to share ratably in distributions to stockholders and to receive ratably such dividends as may be declared by the Board of Directors out of funds legally available. Therefore, in the event of our liquidation, dissolution or winding up, the holders of Common Stock will be entitled to receive, after payment of all of our debts and liabilities, and of all sums to which holders of any outstanding preferred stock, if any, may be entitled, the distribution of any of our remaining assets. Holders of our Common Stock have no conversion, exchange, sinking fund, redemption or appraisal rights (other than such as may be determined by the Board of Directors in its sole discretion) and have no preemptive rights to subscribe for any of our securities. There are no provisions in our Articles of Incorporation or By-Laws that would delay, defer or prevent a change of control of the Company.

C. Each holder of Series A Preferred Stock is entitled to twenty votes for each share held of record on each matter submitted to vote to stockholders, including election of directors. Stockholders do not have any right to cumulate votes on the election of directors. Each holder of Stock is entitled to share ratably in distributions to stockholders and to receive ratably such dividends as may be declared by the Board of Directors out of funds legally available. Therefore, in the event of our liquidation, dissolution or winding up, the holders of Series A Preferred Stock will be entitled to receive, after payment of all of our debts and liabilities, and of all sums to which holders of any outstanding preferred stock, if any, may be entitled, the distribution of any of our remaining assets. Holders of our Series A Preferred Stock have may convert each share of Series A Preferred Stock into 2 shares of Common Stock. Holders of Series A Preferred no sinking fund, redemption or appraisal rights (other than such as may be determined by the Board of Directors in its sole discretion) and have no preemptive rights to subscribe for any of our securities. There are no provisions in our Articles of Incorporation or By-Laws that would delay, defer or prevent a change of control of the Company.

**Item VI. The number of shares or total amount of the securities outstanding for each class of securities authorized:**

| April 7, 2011 | Authorized Shares | Outstanding Shares | Freely Trading Shares | Total Number of Beneficial Shareholders | Total Number of Shareholders of Record |
|---------------|-------------------|--------------------|-----------------------|---|--|
| Common        | 100,000,000       | 65,989,357         | 8,077,288             | 39                                      | 39                                     |
| Preferred     | 20,000,000        | 20,000,000         | 0                     | 2                                       | 2                                      |

**PART C BUSINESS INFORMATION**

**Item VII. The name and address of the transfer agent:**

Our transfer agent is:

STANDARD REGISTRAR AND TRANSFER COMPANY, INC.  
 12528 SOUTH 1840 EAST  
 DRAPER, UT 84020  
 PHONE: 801-571-8844  
 FAX: 801-571-2551

The transfer agent is registered under the Exchange Act and its regulatory authority is the Securities & Exchange Commission.

**Item VIII. The nature of the issuer's business:**

## **A. Business Development.**

Inventbay.com, Inc. is a corporation formed under the laws of the State of Delaware. Inventbay.com was originally incorporated on June 23, 1969.

On April 5, 2011, 32,000,000 shares of Common Stock of Inventbay.com, Inc. were issued for the acquisition of SMA Alliance LLC, a Florida limited liability.

On April 5, 2011 10,000,000 shares of Series A Preferred Stock of Inventbay.com was issued to Sarah Myers.

On April 5, 2011 10,000,000 shares of Series A Preferred Stock of Inventbay.com was issued to Anthony Baker.

During the past three years the Company has not been in bankruptcy, receivership or involved in any similar proceeding.

The Company is not in default in the terms of any note, loan, lease, or other indebtedness or financing arrangements requiring the Company to make payments. Except as described herein, the Company has not during the past three years had any other stock splits, stock dividends, mergers, reorganization or similar transactions. The Company has not been the subject of any delisting by a securities exchange or a deletion from the OTC Bulletin Board. There are no current, pending or threatened legal proceedings or administrative actions against the Company nor has there been for the past three years.

## **B. Business of issuer:**

The Company's Standard Industrial Code (SIC) is 7310. The company provides marketing and advertising services.

The Company operates its business through its subsidiary, SMA Alliance LLC.

## **Item IX. The nature of products or services offered: The Company**

SMA Alliance, LLC is an emarketing, internet focused lead generator, which drives live buyers to retailers through conversion of individual online product interest into live buyers soliciting purchase from retailers.

SMA Alliance currently is focused on the automobile industry, providing automobile retailers 10 to 100 times buying demand on a daily basis through application of proprietary technology and managed systems.

Through its technology and systems, SMA Alliance drives buying demand from local markets to local automobile dealers which are subscribed to SMA Alliance. The system and process software is installed and managed from centralized location and is currently serving localized dealers throughout the entire United States.

The system is scalable to a worldwide audience of local buyers and flexible to be compatible to existing online traffic drivers.

The technology and systems are applicable to other retail sectors such as real estate, employment, travel, government, etc.

## **The Market**

SMA serves as a marketing and advertising vendor to retailers of essential, large ticket items such as Automobiles, Real Estate, and Employment Recruitment. SMA currently is focused on the Automobile industry.

**Problem:** Each automobile dealer in the U.S. incurs an average advertising and marketing cost of \$600 dollars per unit in inventory and retains an average of 15 marketing and advertising vendors to achieve the sale of inventory. The average inventory retention for each unit is 2.5 months.

**Solution:** SMA Alliance proprietary software reduces advertising and marketing cost to \$99 dollars per unit or less and reduces inventory turnover to an average of 18 days.

## **Product**

**Description-** SMA Alliance owns proprietary software code and applied systems which achieve increased buying demand for product retailers by advertising to posting sites and online search sites where buyers go to find and research products they are interested in.

**Application-** The success of SMA Alliance products is achieved through consistent, legal placement of products from SMA retailers to be found by persons searching for products by product type and additional description in their query. When the person typing in search queries finds the product they are looking for, SMA's advertisements direct the person to receive more information about the product from the SMA retailer through a call to action. SMA advertisements are designed to trigger a solution to instant gratification and often results in 40 buyers calling the SMA retailer to express interest in the product on a daily basis.

**Result-** SMA Alliance increases buying demand by 10 X's or greater, on a daily basis for each retailer. Clients of SMA Alliance experience increased sales at less cost and enjoy controlled hyper-growth through SMA's reporting metrics and dependability of consistent demand generated for each Retailer.

**Other Products-** The Company has additional products, which are effective and competitive, currently developed and deployed to serve the automobile market.

Our website is located at [www.smaalliance.com](http://www.smaalliance.com)

We are an operating business and have never been a shell company.

All of our subsidiaries and operations are included in our financial statements attached to this disclosure statement.

We do not believe that any federal, state or local regulations will have a material effect upon our business.

Research and development costs are borne by our clients as each project has specific research needs. Consulting fees charged include all research by the Company.

We have 79 full time employees.

We have not incurred and do not anticipate incurring costs in complying with federal, state and local environmental laws.

**Item X. The nature and extent of the issuer's facilities:**

The Company's principal corporate office is located at 739 Thimble Shoals Blvd. Suite 704 Newport News, VA 23606, where it uses approximately 800 square feet and is the Corporate office. The second office is established for operations at 2215 Abbott Martin Road Apt D2 Nashville, TN 37215 and is approximately 4,000 square feet. The Company believes that this space is adequate for its current operations and does not anticipate any expansion in the near term.

**PART D. MANAGEMENT STRUCTURE AND FINANCIAL INFORMATION**

**Item XI. The name of the Chief Executive Officer and members of the Board of Directors, as well as control persons:**

The following tables set forth certain information regarding beneficial ownership of the Company's common stock and preferred stock as of April 7, 2011, by (i) each person (or group of affiliated persons) who is known by us to beneficially own more than 5% of the outstanding shares of our common stock, (ii) each director and executive officer of Inventbay.com, Inc, and (iii) all executive officers and directors of Inventbay.com, Inc., as a group. Unless indicated otherwise, the address for each officer, director and 5% stockholder is c/o Inventbay.com, Inc., 739 Thimble Shoals Blvd. Suite 704 Newport News, VA 23606.

Common Stock

| <u>Directors, Executive Officers and 5% Stockholders</u> | <u>Number</u> | <u>Percent of Class<sup>(1)</sup></u> |
|--|---------------|---------------------------------------|
| Anthony Baker <sup>(2)</sup>                             | 20,000,000    | 18.9%                                 |
| Sarah Myers <sup>(3)</sup>                               | 52,000,000    | 49.1%                                 |
| Timothy Stephens Jr. <sup>(4)</sup>                      | 20,000,000    | 18.9%                                 |
| All Officers and Directors                               | 92,000,000    | 86.8%                                 |

as a Group (2 Persons)

See Notes Below

(1) For each shareholder, the calculation of percentage of beneficial ownership based upon 105,989,357 shares of Common Stock comprising of 65,989,357 shares of common stock outstanding and 20,000,000 shares of Series A Preferred Stock that are convertible into 40,000,000 shares of Common Stock. Except as otherwise indicated below, the persons and entity named in the table have sole voting and investment power with respect to all shares of common stock shown as beneficially owned by them, subject to applicable community property laws.

(2) Executive Chairman of the Board of Directors, Chief Executive Officer, President. Mr. Baker owns 10,000,000 shares of Series A Preferred Stock. Each share of Series A Preferred Stock converts into 2 shares of Common Stock.

(3) Director. Ms. Myers owns 10,000,000 shares of Series A Preferred Stock. Each share of Series A Preferred Stock converts into 2 shares of Common Stock.

(4) Secretary, Treasurer, and Director. Mr. Stephens owns 20,000,000 shares of Common Stock.

## Management

|                                     |               |    |
|-------------------------------------|---------------|----|
| Chairman, CEO, and President-       | Anthony Baker | 39 |
| Director-                           | Sarah Myers   | 26 |
| Director, Treasurer, and Secretary- | Tim Stephens  | 60 |
| COO-                                | David Wocjik  | 48 |
| CIO-                                | Dan Laube     | 28 |

## Management Biographies

President/Founder/CEO/Chairman- Anthony Baker

Mr. Baker is the co-developer of SMA Alliance's software and co-founder of SMA Alliance. Mr. Baker has 15 years executive management experience leading successful start-up and turn-around companies, primarily in the automotive industry. Mr. Baker is an entrepreneur and developer of software and systems with strong implementation experience, developing business operations generating over 200 million dollars annually. Mr. Baker is exceptional at Identifying strategic acquisitions to gain market share and is proven to capitalize on market opportunities to drive revenues, profits, and growth. Mr. Baker graduated University of Kentucky with a BS in Chemistry in 1994 with additional studies in Theology, Pikeville Christian College, 1992-1993 and Business and Accounting from San Diego State University in 1999 and is fluent in English, Spanish, and German.

#### Founder/Director- Sarah Myers

Sarah Myers is the co-developer of SMA Alliance's software and co-founder of SMA Alliance. Mrs. Myers has been and continues to be a key person in the infrastructural design and development of SMA Alliance as a software provider and service company. Mrs. Myers earned her bachelor's degrees in English and Pre-law with a minor in Greek from the University of Tennessee at Chattanooga. Mrs. Myers graduated magna cum laude in 2007 with a 3.995 GPA. Mrs. Myers is actively completing her law degree at Nashville School of Law, where she is a 3<sup>rd</sup> year law student. While working as an administrator at a local automobile dealer during courses in college, Mrs. Myers took an interest in computer software and internet trends, leading her to co-develop the software which drives SMA's online marketing and advertising company.

#### Director/Secretary/Treasurer- Timothy Stephens Jr.

Mr. Stephens has operated in the Automobile industry for 45 years, starting at the very bottom in 1965 as a Porter until March 1969, when he enlisted in the US Navy, rose to the rank of E6 and was Honorably discharged, after two tours in Viet Nam. Joining the ranks of auto sales he quickly rose to management and has operated dealerships as General Manager and owner operator until joining SMA in 2009. Mr. Stephens contributes operations experience vital to the administration of the company with systems management of product delivery, internal and external communications

#### COO- David Wojcik

David Wojcik has over 17 years of Professional Automotive Dealership Management in his illustrious career in addition to being a US ARMY Airborne Veteran. Mr. Wojcik started his auto career in sales in 1993 and within 7 short years became the General Sales Manager of Millennium Hyundai in Hempstead, NY. Mr. Wojcik helped Millennium Hyundai grow from a 30 car a month store to the #2 Hyundai Dealership in the United States. Mr. Wojcik spent over 10 years of his career as part of the Staluppi Auto Group which is the nation's 8th largest Auto Dealer Group. Since then Mr. Wojcik has spent 4 years as General Manager of RK Toyota, part of the RK Auto Group in Hampton Roads VA before joining forces with SMA Alliance. Mr. Wojcik contributes leadership, professionalism, strength and an abundance of sales and marketing experience to the company.

#### CIO- Dan Laube

Dan Laube develops and manages all processes including strategic development, technology systems, budgeting, and marketing. Dan Laube brings information and system integrations efficiencies into SMA Alliance, responsive to the dynamics of the company and its employees. Proving Strong efficiencies from a very young age, Mr. Laube started his career at 14 as a flooring installation professional and at 17 had a flooring company of his own, developing it through efficiency to finally be sold. Dan's development caught the attention of a prominent local automobile dealer where Dan was recruited as Internet director,

increasing revenue over 400% in within his first ninety days. Dan was soon promoted to Assistant General Manager within a year. Dan was then recruited to Stadium Auto where he developed systems allowing a growth from 70 units in inventory and 35 unit sales per month to 270 units in inventory and averaging sales of 170 units per month within 5 months. Mr. Laube was acting General Manager and CIO of Stadium Auto before contributing his superior internet technological and information systems expertise to SMA Alliance.

### Management Legal/Disciplinary History

During the past 5 years none of the officers or directors of Inventbay.com, Inc. have been subject to Legal/Disciplinary action by any regulatory or government body, including any civil, criminal or injunctive action or judgment. Furthermore, none of the officers and directors have filed bankruptcy during the past 5 years.

### Related Party Transactions and Family Relationships

There are no related party transactions within Inventbay.com, nor do the officers and directors have any family relationships between other shareholders, creditors or other parties involved with the business of Inventbay.com, Inc.

### Summary Compensation Table

| <u>Name and<br/>Principal Position</u>   | <u>Year</u> | <u>Annual Compensation</u> |                                      | <u>Long-Term<br/>Compensation</u>  |  |                | <u>All<br/>Other<br/>Compen<br/>sation</u> |
|--|-------------|----------------------------|--------------------------------------|------------------------------------|--|----------------|--|
|  |             | <u>Salary</u>              | <u>Other Annual<br/>Compensation</u> | <u>Awards</u>                      | <u>LTIP<br/>Payouts</u>                      | <u>Payouts</u> |  |
|  |             |                            |                                      | <u>Restricted<br/>Stock Awards</u> | <u>Securities<br/>Underlying<br/>Options</u> |                |  |
| Anthony Baker                            | 2010        | 65,000                     | 0                                    | 0                                  | 0  | 0              | 0  |
| President & CEO                          | 2009        | 49,500                     | 0                                    | 0                                  | 0  | 0              | 0  |
|  | 2008        | 0                          | 0                                    | 0                                  | 0  | 0              | 0  |
|  |             |                            |                                      |                                    |  |                |  |
| Timothy                                  | 2010        | 48,000                     | 0                                    | 0                                  | 0  | 0              | 0  |
| Stephens Jr.<br>Secretary &<br>Treasurer | 2009        | 9,000                      | 0                                    | 0                                  | 0  | 0              | 0  |
|  | 2008        | 0                          | 0                                    | 0                                  | 0  | 0              | 0  |
|  |             |                            |                                      |                                    |  |                |  |
| Sarah Myers                              | 2010        | 65,000                     | 0                                    | 0                                  | 0  | 0              | 0  |
| Director                                 | 2009        | 45,900                     | 0                                    | 0                                  | 0  | 0              | 0  |
|  | 2008        | 0                          | 0                                    | 0                                  | 0  | 0              | 0  |
|  |             |                            |                                      |                                    |  |                |  |

Members of the Board serve until the next annual meeting of shareholders and until their successors are elected and qualified. Officers are appointed by and serve at the discretion of the Board.

### Item XII. Financial information for the issuer's most recent fiscal period:

The unaudited financial statements of the issuer are hereby incorporated by reference and are to be posted soon on [www.Pinksheets.com](http://www.Pinksheets.com).

**Item XIII. Similar financial information for such part of the two preceding years as the issuer or its predecessor has been in existence:**

The unaudited financial statements of the issuer are hereby incorporated by reference and are to be posted soon on [www.Pinksheets.com](http://www.Pinksheets.com).

**Item XIV. Beneficial Owners.**

None

**Item XV. The name, address, telephone number, and email address of each of the following outside providers that advise the issuer on matters relating to the operations, business development and disclosure:**

1. Investment Banker: None
2. Promoters: None
3. Counsel: John D. Thomas P.C., 11650 South State St. Suite 240, Draper, Utah 84020, (801) 619-1195, [jthomas@acadiagrp.com](mailto:jthomas@acadiagrp.com).
4. Accountant or Auditor: None
5. Public Relations Consultant: None
6. Investor Relations Consult: None

**Item XVI. Management's Discussion and Analysis or Plan of Operation:**

**Results of Operations**

Following is management's discussion of the relevant items affecting results of operations for the Company's initial acquisition, SMA Alliance LLC (SMA), for the fiscal years 2009 and 2010.

**Revenues.** SMA generated net revenues of \$1,363,265 during the year ending December 31, 2010, which represents an 899.67% increase compared to \$-170,477 in net revenues during the same period in 2009. The increase is primarily the result of increased sales to more customers at a higher sale price. The increase was implemented after greater familiarization with the market, competition and establishment time to prove the efficacy of the company's software and service.

**Cost of Sales.** Cost of sales at SMA for the fiscal year ending December 31, 2010 were \$361,502, a 236.2% increase from \$107,520.00 during the same period in 2009. This increase correlates with the increase in revenues. Cost of sales were 17% of revenues in 2010 compared to 101% in 2009. The Company anticipates that cost of sales at SMA will increase considerably in the future as a result of the shift towards increased sales activity due to market expansion and increased technology and security upgrades. Additionally, competitive forces increase to obtain market share in same targeted space as well as existing competitors striving to retain market share in existing targeted space.

**Salaries and Commission Expenses.** Salaries and commission expenses at SMA for fiscal year ending December 31, 2010 were \$491,836, a 138.15% increase from \$206,520 during the same period in 2009. This increase correlates with the increase in revenues. During this period, SMA implemented an increase in sales representatives as independent contractors at lowered commissions as well as employed additional part time independent contractors for increased service to the customers of the company, as a result of increased sales and service demand.

**Professional Fees, Licensing and Permits.** Professional fees at SMA for the fiscal year ending December 31, 2010 were \$9500, a 100% increase from \$0 during the same period in 2009. The increase is a direct result of expenses incurred in conforming to state and federal legal acceptance including corporate legal representation, documentation preservation, and corporate governance.

**Selling, General and Administrative Expenses.** Selling, general and administrative expenses at SMA were \$157,063 for the year period ending December 31, 2010, as compared to \$34,682 during 2009, an increase of 352.8%. The increase was caused by an increase in demand on company resources due to increased quantity of customers. Where appropriate, the Company capitalizes certain systems development costs in accordance with generally accepted accounting principles.

### **Liquidity and Capital Resources**

As of December 31, 2010, the primary source of liquidity at SMA consisted of \$396,348 in cash and cash equivalents. SMA holds its cash reserves in an interest bearing checking account with a local financial institution. Since inception, SMA has financed its operations with cash generated from ongoing business activities.

SMA has sustained a net profit of \$1,363,265 during the fiscal year ended December 31, 2010, as compared to a net profit of \$-170,477 during the same period in 2009. SMA is not experiencing any shortfall in operating capital necessary to conduct its ordinary operations. SMA expects a net profit for the year ending December 31, 2011, and with the expected increase in cash flow for the coming months, a significant improvement to its net equity position.

Management believes that the capital resources of SMA are sufficient for ongoing operations, and that SMA will not likely require considerable amounts of financing to make any significant advancement in its business strategy at current operational levels with similar growth. Management maintains an optimistic attitude towards friendly financing opportunities for significantly increased market share capture and may seek additional capital in the future for expansion into vertical growth markets.

## **PART E. ISSUANCE HISTORY**

### **Item XVII List of Securities Offerings and Shares Issued for Services in the Past Two Years**

None

## **PART F EXHIBITS**

**Item XVIII Material Contracts**

None

**Item XIX Articles of Incorporation and Bylaws**

1. Articles of Incorporation (See Articles of Incorporation in Filing section of PinkSheets.com)
2. Bylaws (See Corporation Bylaw in Filing section of PinkSheets.com)

**Item XX Purchases of Equity Securities by the Issuer and Affiliated Purchasers**


None

**Item XXI Issuer's Certifications**

I, Anthony Baker, certify that:

1. I have reviewed this Disclosure Statement of Inventbay.com, 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 operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

Dated: April 8, 2011

By: 

Anthony Baker  
President & CEO