

U.S. SECURITIES AND EXCHANGE COMMISSION  
Washington, D. C. 20549

FORM 10-QSB

(X) QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15 (d) OF THE SECURITIES EXCHANGE ACT OF 1934 For the quarterly period ended: December 31, 2003

( ) TRANSITION REPORT PURSUANT TO SECTION 13 OR 15 (d) OF THE SECURITIES EXCHANGE ACT OF 1934 For the transition period from to

Commission File number: 333-85787

TRADING SOLUTIONS.COM, INC.  
(Exact name of registrant as specified in charter)

Nevada  
State or other jurisdiction of incorporation or organization

88-0425691  
(I.R.S. Employer I.D. No.)

2469 E. Fort Union Blvd., Suite 214, Salt Lake City, UT 84121  
(Address of principal executive offices) (Zip Code)

Issuer's telephone number, including area code: 801 274-1011

Check whether the Issuer (1 ) filed all reports required to be filed by section 13 or 15 (d) of the Exchange Act during the past 12 months (or for such shorter period that the registrant was required to file

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

Check whether the registrant has filed all documents and reports required to be filed by Sections 12, 13, or 15(d) of the Exchange Act subsequent to the distribution of securities under a plan confirmed

Yes [ ] No [ ]

(APPLICABLE ONLY TO CORPORATE REGISTRANTS)

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the last practicable date.

Class	Outstanding as of December 31, 2003
Common Stock, \$0.001	18,073,500

Transitional Small Business Format: Yes [ ] No [X]  
Documents incorporated by reference: None

FORWARD-LOOKING INFORMATION

THIS FORM 10QSB AND OTHER STATEMENTS ISSUED OR MADE FROM TIME TO TIME BY THE COMPANY OR ITS REPRESENTATIVES CONTAIN STATEMENTS WHICH MAY CO

PROSPECTIVE INVESTORS ARE CAUTIONED THAT ANY SUCH FORWARD-LOOKING STATEMENTS ARE NOT GUARANTEES OF FUTURE PERFORMANCE AND INVOLVE RISKS

PART I - FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS

The accompanying balance sheets of Trading Solutions.com, Inc. (a development stage company) at December 31, 2003 and September 30, 2003, and the statements of operations for the three months

esentation of the results of operations and financial position have been included and all such adjustments are of a normal recurring nature.

Operating results for the quarter ended December 31, 2003 are not necessarily indicative of the results that can be expected for the year ending September 30, 2004.

TRADING SOLUTIONS.COM, INC.  
( Development Stage Company )  
BALANCE SHEETS  
December 31, 2003 and September 30, 2003

	Dec 31, 2003	Sept 30, 2003
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	\$ -	\$ -
Total Current Assets	-	-
	\$ -	\$ -
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ -	\$ -
Accounts payable - related party	___ -	1,510
Total Current Liabilities	___ -	1,150
<b>STOCKHOLDERS' EQUITY</b>		
Common stock		
20,000,000 shares authorized, at \$0.01 par value; 18,073,500 shares issued and outstanding	180,735	180,735
Capital in excess of par value	188,957	187,447
Deficit accumulated during the development stage	(369,692)	(369,692)
Total Stockholders' Equity (Deficiency)	-	(1,510)

\$ -

\$ -

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

**TRADING SOLUTIONS.COM, INC.**  
**( Development Stage Company )**  
**STATEMENT OF OPERATIONS**  
**For the Three Months Ended December 31, 2003 and 2002**  
**and the Period May 14, 1999 (Date of Inception) to December 31, 2003**

	Three Months		May 14, 1999 to
	Dec 31, 2003	Dec 31, 2002	Dec 31, 2003
<b>REVENUES</b>	\$ -	\$ -	\$ -
<b>EXPENSES</b>			
Administrative	-	5,473	69,129
Amortization - trademark	-	-	4,379
<b>NET INCOME (LOSS) - before other income (loss)</b>	-	(5,473)	(73,508)
<b>OTHER INCOME (LOSSES)</b>			
Gain from settlement of debt	-	-	8,513
Loss from discontinued operations	-	-	(304,697)
<b>NET PROFIT (LOSS)</b>	\$ -	\$ (5,473)	\$ (369,692)
<b>NET LOSS PER COMMON SHARE</b>			
Basic	\$ -	\$ -	
<b>AVERAGE OUTSTANDING SHARES</b>			
Basic (stated in 1000's)	18,074	18,074	

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

**TRADING SOLUTIONS.COM, INC.**  
**( Development Stage Company )**  
**STATEMENT OF CASH FLOWS**  
**For the Three Months Ended December 31, 2003 and 2002**  
**and the Period May 14, 1999 (Date of Inception) to December 31, 2003**

	December 31, 2003	December 31, 2002	May 14, 1999 to December 31, 2003
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Net profit (loss) from continuing operations	\$ -	\$ (5,473)	\$(369,692)
Adjustments to reconcile net loss to net cash provided by operating activities			
Amortize trade mark	-	-	4,379
Changes in accounts payable	(1,510)	5,473	-
Contributions to capital - payment of debt	1,510	-	106,159
Foreign exchange adjustment	-	-	-
Issuance of common stock for expenses	-	-	45,164
<b>Net Cash Flows Used in Operations</b>	-	-	(213,990)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
	-	-	-
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Proceeds from issuance of common stock	-	-	213,990
<b>Net Change in Cash</b>	-	-	-
Cash at Beginning of Period	-	-	-
<b>Cash at End of Period</b>	\$ -	\$ -	\$ -

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

**TRADING SOLUTIONS.COM, INC.**  
**( Development Stage Company)**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2003**

**1. ORGANIZATION**

Trading Solutions.com Inc. was incorporated under the laws of the State of Nevada on May 14, 1999 with authorized common stock of 20,000,000 shares at \$.01 par value.

The Company was organized for the purpose of providing on-line investing educational services. During 2002 the company abandoned that activity and has since remained inactive.

In August 2001, the Company acquired all of the outstanding stock of Springland Beverages, Inc., which was in the business of developing the bottled water and the related beverage market. The only asset of the Company was the stock of Springland Beverages, Inc.

During March 2003 the Company settled all its prior liabilities, in connection with the transfer of its interest in Springland Beverages, Inc., to a former officer of the Company.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Accounting Methods

The Company recognizes income and expenses based on the accrual method of accounting.

Dividend Policy

The Company has not yet adopted a policy regarding payment of dividends.

Income Taxes

The Company utilizes the liability method of accounting for income taxes. Under the liability method deferred tax assets and liabilities are determined based on the differences between financial reporting and tax bases of assets and liabilities.

On December 31, 2003, the Company had a net operating loss available for carry forward of \$1,510. The tax benefit of approximately \$450 from the loss carry forward has been fully offset by a valuation allowance.

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**TRADING SOLUTIONS.COM, INC.**  
**( Development Stage Company)**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2003**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

Revenue Recognition

Revenue will be recognized on the sale and delivery of a product or the completion of a service provided.

Advertising and Market Development

The company will expense advertising and market development costs as incurred.

Basic and Diluted Net Income (Loss) Per Share

Basic net income (loss) per share amounts are computed based on the weighted average number of shares actually outstanding. Diluted net income (loss) per share amounts are computed using the weighted average number of shares actually outstanding plus the number of shares that would be outstanding if the Company had issued all potential dilutive securities.

Financial Instruments

The carrying amounts of financial instruments are considered by management to be their estimated fair values.

Financial and Concentrations Risk

The Company does not have any concentration or related financial credit risk.

Estimates and Assumptions

Management uses estimates and assumptions in preparing financial statements in accordance with accounting principles generally accepted in the United States of America. Those estimates and assumptions are based on management's best estimate of the outcome of uncertainties.

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**TRADING SOLUTIONS.COM, INC.**  
**( Development Stage Company)**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2003**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

Recent Accounting Pronouncements

The Company does not expect that the adoption of other recent accounting pronouncements will have a material impact on its financial statements.

**3. SIGNIFICANT TRANSACTIONS WITH RELATED PARTIES**

An officer-director of the Company, has acquired 83% of the common capital stock issued.

A former officer has made contributions to capital of \$106,159 by payment of company debt and made no interest demand loans of \$1,510 to the Company.

**4. GOING CONCERN**

The Company intends to seek business opportunities that will provide a profit, however, the Company, does not have the working capital necessary to be successful in this effort and to service its debt, and therefore, the Company is in doubt as to its ability to continue as a going concern.

Continuation of the Company as a going concern is dependent upon obtaining additional working capital and the management of the Company has developed a strategy, which it believes will accomplish this purpose.

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**ITEM 2. PLAN OF OPERATIONS**

**MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION OR PLAN OF OPERATION**

Plan of Operation

We are seeking to acquire assets or shares of an entity actively engaged in business which generates revenues. We have no particular acquisitions in mind and have not entered into any negotiations of shares and substantial dilution to our present stockholders.

We have, and will continue to have, no capital with which to provide the owners of business opportunities with any significant cash or other assets. However, management believes that with its quarterly reports and annual reports.

Liquidity and Capital Resources

We remain in the development stage and have experienced no significant change in liquidity or capital resources or stockholder's equity since re-entering of the development stage. Our balance sheet reflects an entity which we may eventually acquire.

Results of Operations

During the period from October 1, 2002 through December 31, 2003, we have engaged in no significant operations other than maintaining our reporting status with the SEC and seeking a business opportunity.

For the current fiscal year, we anticipate incurring a loss as a result of legal and accounting expenses, and expenses associated with locating and evaluating acquisition candidates. We anticipate that the loss will be substantial.

Need for Additional Financing

Based upon current management's willingness to extend credit to us and/or invest in us until a business combination is completed, we believe that our existing capital will be sufficient to meet the needs of the Company until it ultimately prove to be adequate to allow us to complete a business combination, and once a business combination is completed, our needs for additional financing are likely to increase substantially. If a business combination is not completed, the Company will need to raise additional capital.

ITEM 3. CONTROLS AND PROCEDURES

(a) Evaluation of Disclosure Controls and Procedures.

The Company's management, with the participation of the chief executive officer/chief financial officer, carried out an evaluation of the effectiveness of the Company's "disclosure, controls and procedures" as of the end of the period covered by this report.

(b) Changes in Internal Control over Financial Reporting.

There were no changes in the Company's internal controls over financial reporting, known to the chief executive officer/chief financial officer, that occurred during the period covered by this report that have materially affected, or are reasonably likely to materially affect, the Company's internal control over financial reporting.

PART II - OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS

None; not applicable.

ITEM 2. CHANGES IN SECURITIES.

None; not applicable.

ITEM 3. DEFAULTS UPON SENIOR SECURITIES.

None; not applicable.

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

See the Definitive Information Statement that was filed with the Securities and Exchange Commission on January 9, 2004, and which is incorporated herein by reference. See Item 6.

ITEM 5. OTHER INFORMATION.

On December 20, 2003, a Stock Purchase Agreement (the "Agreement") was executed by and between Pete Falvo ("Falvo"), that was the owner of approximately 82.9% of the outstanding voting securities of the Company.

ITEM 6. EXHIBITS AND REPORTS ON FORM 8-K.

(a)	Exhibits
Exhibit No.	Description
31.1	Certification of the Principal Executive Officer/Principal Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
32.1	Certification of the Principal Executive Officer/Principal Financial Officer pursuant to U.S.C. Section 2350 as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
Definitive Information Statement filed December 22, 2003.*	

(b) Reports on Form 8-K.

8-K Current Report dated December 22, 2003, regarding a change in control of the Company.\*

\* Previously filed and incorporated herein by reference.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

	<b>Trading Solutions.com, Inc.</b>
Date: February 18, 2004	By: /s/Mark L. Baum
	_____ Mark Baum, President

**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 filing of this Form 10-QSB as filed with the Securities and Exchange Commission on the date hereof (the "Report"), the undersigned certifies, pursuant to 18 U.S.C. section 1350 (a) and (b), that:

(1) The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

Date: February 17, 2004

/s/ Mark L. Baum  
By: \_\_\_\_\_  
Mark L. Baum  
Chief Executive Officer  
Chief Financial Officer

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**CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350, AS ADOPTED PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002**

I, Mark L. Baum, certify that:

1. I have reviewed this quarterly report on Form 10-QSB of Trading Solutions.com, Inc.;
2. Based on my knowledge, this quarterly 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, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of the end of the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this quarterly report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of the end of the period covered by this report;
4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-14 and 15d-14) for the registrant and I have:
- a) designed such disclosure controls and procedures to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within the registrant and its consolidated subsidiaries in a timely manner;
- b) evaluated the effectiveness of the registrant's disclosure controls and procedures as of a date within 90 days prior to the filing date of this quarterly report (the "Evaluation Date"); and
- c) presented in this quarterly report our conclusions about the effectiveness of the disclosure controls and procedures based on our evaluation as of the Evaluation Date;
5. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent functions):
- a) all significant deficiencies in the design or operation of internal controls which could adversely affect the registrant's ability to record, process, summarize and report financial data and have initiated or plan to initiate prompt corrective actions;
- b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls; and

Date: February 17, 2004.

/s/ Mark L. Baum

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Mark L. Baum

President, chief executive officer, principal financial officer, principal accounting officer, secretary, chairman of the board of directors