

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

FORM 10-Q

(Mark One)

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

For the Quarterly Period Ended September 30, 2012

or

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: 333-153381

FRESH START PRIVATE MANAGEMENT, INC.
(Exact name of registrant as specified in its charter)

Nevada

(State or other jurisdiction of incorporation or organization)

26-1972677

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

999 N. Tustin Avenue, Suite 16
Santa Ana, California 92705

(Address of principal executive offices) (zip code)

(714) 541-6100

(Registrant's telephone number, including area code)

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

Indicate by check mark whether the registrant 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 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. See the definitions of "large accelerated filer," "accelerated filer," and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Non-accelerated filer

(Do not check if a smaller reporting company)

Accelerated filer

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 No .

As of November 14, 2012, there were 113,518,501 shares of registrant's common stock outstanding.

FRESH START PRIVATE MANAGEMENT, INC.

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PART I – FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS

**FRESH START PRIVATE MANAGEMENT, INC.
CONDENSED CONSOLIDATED BALANCE SHEETS**

	September 30, <u>2012</u>	December 31, <u>2011</u>
	(unaudited)	
ASSETS		
Current assets:		
Cash	\$ 9,645	\$ 1,657
Accounts receivable, net	934,948	528,769
Prepaid expenses	<u>1,672</u>	<u>4,195</u>
Total current assets	946,265	534,621
Property and equipment, net	5,049	6,510
Other assets:		
Licensing agreement	3,970,575	3,970,575
Deposits	<u>2,278</u>	<u>2,278</u>
Total assets	<u>\$ 4,924,167</u>	<u>\$ 4,513,984</u>
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current liabilities:		
Accounts payable and accrued expenses	\$ 570,981	631,461
Due to factor	80,956	200,956
Deferred revenue	259,562	-
Advances from lenders	810,000	-
Notes payable, net of debt discount	87,278	-
Notes payable, related party	<u>155,815</u>	<u>191,892</u>
Total current liabilities	1,964,592	1,024,309
Stockholders' equity:		
Common stock, \$0.001 par value; 200,000,000 shares authorized, 100,768,501 and 118,141,938 shares issued and outstanding as of September 30, 2012 and December 31, 2011, respectively	100,769	118,142
Common stock subscribed	100,000	100,000
Additional paid in capital	4,089,942	3,984,317
Deficit	<u>(1,331,136)</u>	<u>(712,784)</u>
Total stockholders' equity	2,959,575	3,489,675
Total liabilities and stockholders' equity	<u>\$ 4,924,167</u>	<u>\$ 4,513,984</u>

See the accompanying notes to the unaudited condensed consolidated financial statements

**FRESH START PRIVATE MANAGEMENT, INC.
CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS
(unaudited)**

	Three months ended September 30,		Nine months ended September 30,	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Sales, net	\$ 63,973	\$ 344,309	\$ 504,065	\$ 678,189
Cost of sales	<u>83,855</u>	<u>146,787</u>	<u>367,362</u>	<u>313,374</u>
Gross (loss) profit	(19,882)	197,522	136,703	364,815

Operating expenses:				
Selling, general and administrative	100,396	51,436	646,806	433,056
Depreciation and amortization	<u>487</u>	<u>227</u>	<u>1,461</u>	<u>851</u>
Total operating expenses	100,883	51,663	648,267	433,907
Net (loss) income from operations				
	(120,765)	145,859	(511,564)	(69,092)
Other income (expenses):				
Interest expense	<u>(40,209)</u>	<u>(23,566)</u>	<u>(106,788)</u>	<u>(24,875)</u>
Net (loss) income before income taxes				
	(160,974)	122,293	(618,352)	(93,967)
Income taxes (benefit)				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net (loss) income				
	<u>\$ (160,974)</u>	<u>\$ 122,293</u>	<u>\$ (618,352)</u>	<u>\$ (93,967)</u>
Net (loss) income per common share, basic				
	<u>\$ (0.00)</u>	<u>\$ 0.00</u>	<u>\$ (0.01)</u>	<u>\$ (0.00)</u>
Net (loss) income per common share, diluted				
	<u>\$ (0.00)</u>	<u>\$ 0.00</u>	<u>\$ (0.01)</u>	<u>\$ (0.00)</u>
Weighted average number of common shares outstanding, basic				
	<u>100,882,784</u>	<u>37,000,000</u>	<u>107,961,752</u>	<u>37,000,000</u>
Weighted average number of common shares outstanding, diluted				
	<u>100,882,784</u>	<u>37,000,000</u>	<u>107,961,752</u>	<u>37,000,000</u>

See the accompanying notes to the unaudited condensed consolidated financial statements

FRESH START PRIVATE MANAGEMENT, INC.
CONSOLIDATED STATEMENT OF STOCKHOLDERS' EQUITY (DEFICIT)
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2012
(unaudited)

	Common stock		Common stock	Additional	Retained	Total
	<u>Shares</u>	<u>Amount</u>	<u>Subscribed</u>	<u>Paid in Capital</u>	<u>earnings (deficit)</u>	
December 31, 2011	118,141,938	118,142	100,000	3,984,317	(712,784)	3,489,675
1 stock re-acquired and , net with fees and costs	(24,000,000)	(24,000)	-	(51,000)	-	(75,000)
1 stock issued in on with notes payable	1,400,000	1,400	-	35,700	-	37,100
1 stock issued for rendered	4,506,563	4,507	-	109,825	-	114,332
1 stock issued in nt of interest	720,000	720	-	11,100	-	11,820
	-	-	-	-	(618,352)	(618,352)
September 30, 2012	100,768,501	\$ 100,769	\$ 100,000	\$ 4,089,942	\$ (1,331,136)	\$ 2,959,575

See the accompanying notes to the consolidated financial statements

FRESH START PRIVATE MANAGEMENT, INC.
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
(unaudited)

Nine months ended September 30,

2012 2011

CASH FLOWS FROM OPERATING ACTIVITIES:

Net loss	\$ (618,352)	\$ (93,967)
Adjustments to reconcile net income (loss) to cash flows used in operating activities:		
Depreciation and amortization	1,461	851
Amortization of debt discount	18,052	-
Stock based compensation	114,332	-
Common stock issued in settlement of interest	11,820	-
Changes in operating assets and liabilities:		
Accounts receivable	(406,179)	(529,144)
Prepaid expenses	2,523	(3,496)
Accounts payable and accrued expenses	(60,480)	493,082
Due to factor	(120,000)	-
Deferred revenue	<u>259,562</u>	<u>-</u>
Net cash used in operating activities	(797,261)	(132,674)

CASH FLOWS FROM INVESTING ACTIVITIES:

Acquisition and cancelation of treasury shares	(75,000)	-
Purchase of equipment	-	(3,496)
Payment of long term deposit	<u>-</u>	<u>(1,788)</u>
Net cash used in investing activities	(75,000)	(5,284)

CASH FLOWS FROM FINANCING ACTIVITIES:

Cash overdraft	-	4,781
Net proceeds from notes payable	106,326	-
Net proceeds from notes payable, related party	-	126,049
Net proceeds from lender advances	810,000	-
Net repayments of notes payable, related party	<u>(36,077)</u>	<u>-</u>
Net cash provided by financing activities	880,249	130,830

Net increase (decrease) in cash	7,988	(7,128)
Cash, beginning of the period	<u>1,657</u>	<u>7,128</u>
Cash, end of period	<u>\$ 9,645</u>	<u>\$ -</u>

Supplemental disclosures of cash flow information:

Interest paid	<u>\$ -</u>	<u>\$ -</u>
Taxes paid	<u>\$ -</u>	<u>\$ -</u>

Non cash financing activities:

Common stock issued in settlement of convertible notes payable	<u>\$ 37,100</u>	<u>\$ -</u>
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See the accompanying notes to the unaudited condensed consolidated financial statements

FRESH START PRIVATE MANAGEMENT, INC.
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
SEPTEMBER 30, 2012
(unaudited)

NOTE 1 – BUSINESS AND RECAPITALIZATION

Fresh Start Private Management, Inc. through its wholly owned subsidiary Fresh Start Private, Inc. provides an innovative alcohol treatment program that empowers patients to succeed in their overall recovery. We offer a unique treatment philosophy that combines medical intervention, a singular focus and a comprehensive approach, and a focus on family and friends.

On October 31, 2011 (the “Closing Date”), the Company entered into a Share Exchange Agreement (the “Exchange Agreement”) by and among (i) Fresh Start Private Management, Inc. (the “Company”), (ii) our former principal stockholder, (iii) Fresh Start Private, Inc. (“FSP”), and (iv) the former shareholders of FSP. Pursuant to the terms of the Exchange Agreement, each of the former shareholders of FSP transferred to us all of their shares of FSP in exchange for the issuance of 37,000,000 shares of our common stock, which represented approximately 31.3% of our total shares outstanding immediately following the closing of the transaction (such transaction, the “Share Exchange”). As a result of the Share Exchange, FSP became our wholly-owned subsidiary. We are now a holding company, which through FSP, is now engaged in alcohol treatment. Upon completion of the Share Exchange, Fresh Start Private, Inc. became Fresh Start Private Management, Inc.’s wholly-owned subsidiary. As the owners and management of Fresh Start Private, Inc. obtained voting and operating control of Fresh Start Private Management, Inc. after the Share Exchange and Fresh Start Private Management, Inc. was non-operating, had no assets or liabilities and did not meet the definition of a business, the transaction has been accounted for as a recapitalization of Fresh Start Private, Inc., accompanied by the issuance of its common stock for outstanding common stock of Fresh Start Management, Inc., which was recorded at a nominal value. The accompanying financial statements and related notes give retroactive effect to the recapitalization as if it had occurred on July 8, 2009 (inception date) and accordingly all share and per share amounts have been adjusted.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Interim Financial Statements

The following (a) condensed consolidated balance sheet as of December 31, 2011, which has been derived from audited financial statements, and (b) the unaudited condensed consolidated interim financial statements of the Company have been prepared in accordance with accounting principles generally accepted in the United States (“GAAP”) for interim financial information and the instructions to Form 10-Q and Rule 8-03 of Regulation S-X. Accordingly, they do not include all of the information and footnotes required by GAAP for complete financial statements. In the opinion of management, all adjustments (consisting of normal recurring accruals) considered necessary for a fair presentation have been included. Operating results for the nine months ended September 30, 2012 are not necessarily indicative of results that may be expected for the year ending December 31, 2012. These condensed consolidated financial statements should be read in conjunction with the audited consolidated financial statements and notes thereto for the year ended December 31, 2011 included in the Company’s Annual Report on Form 10-K, filed with the Securities and Exchange Commission (“SEC”) on May 18, 2012.

Basis of presentation:

The condensed consolidated financial statements include the accounts of Fresh Start Private Management, Inc. and its wholly owned subsidiary, Fresh Start Private, Inc. (hereafter referred to as the “Company” or “Fresh Start”). All significant intercompany balances and transactions have been eliminated in consolidation.

FRESH START PRIVATE MANAGEMENT, INC.
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
SEPTEMBER 30, 2012
(unaudited)

Revenue Recognition

Revenues are recorded during the period services are provided. Under the guidance of Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) 954-605 “Health Care Entities, Revenue Recognition,” the company records non-insurance revenues at full value when earned and “net service revenue” at 50% of the revenue billed to third party payers, allowing for a difference between billed amounts and expected collections from those third party payers. Counseling services may be contracted for an extended period of time up to one year after the implant procedure. Revenue for counseling sessions is deferred until such sessions occur and recognized as earned at that time.

Use of Estimates

The preparation of consolidated 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 of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Reclassification

Certain reclassifications have been made in prior year’s financial statements to conform to classifications used in the current year.

Accounts Receivable

Accounts receivable are recorded at original invoice amount less an allowance for uncollectible accounts that management believes will be adequate to absorb estimated losses on existing balances. Management estimates the allowance based on collectability of accounts receivable and prior bad debt experience. Accounts receivable balances are written off upon management's determination that such accounts are uncollectible. Recoveries of accounts receivable previously written off are recorded when received. Management believes that credit risks on accounts receivable will not be material to the financial position of the Company or results of operations. The allowance for doubtful accounts was \$910,378 and \$486,285 as of September 30, 2012 and December 31, 2011, respectively.

Guarantor-Factoring Agreement

August 1, 2011, Start Fresh Alcohol Recovery Clinic Inc. (the “Clinic”) entered into an agreement with a factoring company to provide a debt facility secured against the approved insurance clients of the Company. The agreement is for one year, for a maximum facility of \$500,000. The facility bears a Funding fee equal to the greater of (i) the prime rate of interest plus 6.5% multiplied by the outstanding facility position, calculated monthly and (ii) \$4,500 and a Collateral Management Fee equal to 1% of the factored accounts receivable. If both fees are less than \$6,000 per month, then the combined fee is \$6,000. Up to October 31, 2011, the aforementioned fees are capped at 50% of the greater amount. Additionally the Company is responsible for monthly maintenance fees of \$350 per month and an origination fee of 3% of the facility cap or \$15,000. The Company is guarantor for this facility. The security for the facility has been provided by way of a security interest against the receivables of the Clinic, a general security assignment over all of the assets of the Clinic and the Company and personal guarantees of two of the Company’s directors. \$80,956 and \$200,956 was due to factor as of September 30, 2012 and December 31, 2011, respectively.

FRESH START PRIVATE MANAGEMENT, INC.
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
SEPTEMBER 30, 2012
(unaudited)

Fair value of financial instruments

Fair value estimates discussed herein are based upon certain market assumptions and pertinent information available to management as of September 30, 2012 and December 31, 2011. The respective carrying value of certain on-balance-sheet financial instruments approximated their fair values. These financial instruments include cash and accounts payable. Fair values were assumed to approximate carrying values for cash and payables because they are short term in nature and their carrying amounts approximate fair values or they are payable on demand.

Property and equipment

Property and equipment are stated at cost, less accumulated depreciation. Depreciation is calculated using the straight-line method over the asset's estimated useful life, which is five years for furniture and all other equipment. Expenditures for maintenance and repairs are expensed as incurred.

Net (loss) income per share

The Company accounts for net (loss) income per share in accordance with Accounting Standards Codification subtopic 260-10, Earnings Per Share ("ASC 260-10"), which requires presentation of basic and diluted earnings per share ("EPS") on the face of the statement of operations for all entities with complex capital structures and requires a reconciliation of the numerator and denominator of the basic EPS computation to the numerator and denominator of the diluted EPS.

Basic net (loss) income per share is computed by dividing net (loss) income by the weighted average number of shares of common stock outstanding during each period. It excludes the dilutive effects of any potentially issuable common shares. Diluted net (loss) income share is calculated by including any potentially dilutive share issuances in the denominator. As of September 30, 2012 and 2011, the Company did not have any potentially issuable common shares.

Income taxes

Income tax provisions or benefits for interim periods are computed based on the Company's estimated annual effective tax rate. Based on the Company's historical losses and its expectation of continuation of losses for the foreseeable future, the Company has determined that it is not more likely than not that deferred tax assets will be realized and, accordingly, has provided a full valuation allowance. As the Company anticipates or anticipated that its net deferred tax assets at December 31, 2012 and 2011 would be fully offset by a valuation allowance, there is no federal or state income tax benefit for the three and nine months ended September 30, 2012 and 2011 related to losses incurred during such periods.

Advertising

The Company follows the policy of charging the costs of advertising to expense as incurred. The Company charged to operations \$8,750 and \$1,516 as advertising costs for the three months ended September 30, 2012 and 2011, respectively; and \$100,629 and \$168,729 for the nine months ended September 30, 2012 and 2011, respectively.

Recent accounting pronouncements

There were various updates recently issued, most of which represented technical corrections to the accounting literature or application to specific industries and are not expected to have a material impact on the Company's consolidated financial position, results of operations or cash flows.

FRESH START PRIVATE MANAGEMENT, INC.
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
SEPTEMBER 30, 2012
(unaudited)

NOTE 3 - GOING CONCERN MATTERS

The Company's consolidated financial statements are prepared using generally accepted accounting principles applicable to a going concern which contemplates the realization of assets and liquidation of liabilities in the normal course of business. The Company has incurred significant recurring losses which have resulted in an accumulated deficit of \$1,331,136, working capital deficiency of \$1,018,327 at September 30, 2012 and negative cash flows from operations of \$797,261 for the nine months ended September 30, 2012 which raises substantial doubt about the Company's ability to continue as a going concern.

Continuation as a going concern is dependent upon obtaining additional capital and upon the Company's attaining profitable operations. The Company will require a substantial amount of additional funds to build a sales and marketing organization, and to fund additional losses which the Company expects to incur over the next few years. The Company recognizes that, if it is unable to raise additional capital, it may find it necessary to substantially reduce or cease operations. The accompanying consolidated financial statements do not include any adjustments relating to the recoverability and classification of asset carrying amounts or the amount and classification of liabilities that might result from the outcome of this uncertainty.

NOTE 4 - PROPERTY AND EQUIPMENT

The Company's property and equipment at September 30, 2012 and December 31, 2011 :

	September 30, 2012	December 31, 2011
Office equipment	\$ 9,229	\$ 9,229
Computer equipment	509	509
Leasehold improvements	20,014	20,014
	29,752	29,752
Less accumulated depreciation	(24,703)	(23,242)
	\$ 5,049	\$ 6,510

Depreciation expense charged to operations amounted to approximately \$500 and \$200, respectively, for the three months ended September 30, 2012 and 2011, respectively, and approximately \$1,500 and \$900 for the nine months ended September 30, 2012 and 2011, respectively.

NOTE 5- LICENSING RIGHTS

On October 28, 2010, the Company acquired an exclusive product license, which included the right to use the Naltrexone Implant and any procedures related to the licensed product. The Company paid a onetime license fee of 7.5% of the total common shares outstanding on the date of the agreement, or 5,672,250 common shares at the market value of \$0.70 per share as of the date of the agreement. Total value of the license is recorded as \$3,970,575. Additionally, the Company will pay \$600 for each prescription request of the licensed product. The agreement will remain in force for so long as the Company continues to use the Licensed Product.

For the purposes of the Asset Purchase Agreement, "Assets" shall mean those assets that are related to the Trademark and the Intellectual Property that are or were used or created by Licensor in its conduct of business, including all assets, rights, interests, and properties of Licensor of whatever nature, tangible or intangible, real or personal, fixed or contingent, except for the Trademark and the Intellectual Property. For all assets received, the Company paid \$10 in cash.

FRESH START PRIVATE MANAGEMENT, INC.
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
SEPTEMBER 30, 2012
(unaudited)

At December 31, 2011 the Company management performed an evaluation of its intangible assets (licensing rights) for purposes of determining the implied fair value of the assets at December 31, 2011. The test indicated that the recorded remaining book value of its licensing rights did not exceed its fair value for the year ended December 31, 2011, as determined by discounted future cash flows. Considerable management judgment is necessary to estimate the fair value. Accordingly, actual results could vary significantly from management's estimates.

NOTE 6– DEFERRED REVENUE

On January 27, 2012, the Company granted licensing rights for five years in the state of Florida for \$300,000 payable as the licensee performs procedures. The licensing fees are amortized to income over the term on the license agreement.

NOTE 7– NOTES PAYABLE

On March 5, 2012, the Company issued an aggregate of four unsecured promissory notes payable for \$11,325 each (aggregate of \$45,300 due June 5, 2012 with a stated interest rate of 20% per annum, with fixed interest of \$2,265 due upon maturity. In connection with the issuance of the above described promissory notes, the Company issued 100,000 of its common stock per note (total of 400,000).

The Company recorded a debt discount of \$3,000 per note based on the fair value of the Company's common stock at the issuance date of the promissory notes. The discount is amortized ratably over the term on the notes. As of September 30, 2012, all four promissory notes were paid in full.

On April 3, 2012, the Company issued a unsecured promissory note payable for \$150,000 due April 3, 2013 with a stated interest rate of 20% per annum, with fixed interest of \$30,000 due upon maturity. In connection with the issuance of the above described promissory note, the Company issued 1,000,000 of its common stock. During the three months ended September 30, 2012, the Company repaid \$50,000 of the unsecured promissory note.

The Company recorded a debt discount of \$25,100 based on the fair value of the Company's common stock at the issuance date of the promissory note. The discount is amortized ratably over the term on the notes.

NOTE 8– ADVANCE FROM LENDERS

During the nine months ended September 30, 2012, the Company received an aggregate of \$810,000 net proceeds in connection with the expected issuance of convertible debt. As of September 30, 2012, the notes have yet to be executed and finalized, however, the Company accrued \$34,769 as estimated interest as of September 30, 2012.

NOTE 9– NOTES PAYABLE-RELATED PARTY

As of September 30, 2012 and December 31, 2011, we have received an advance from Jorge Andrade, President, and Neil Muller, director as loans from related parties. The loans are payable on demand and without interest

NOTE 10– STOCKHOLDERS' EQUITY

Common stock

The Company is authorized to issue 200,000,000 shares of common stock with par value \$.001 per share. As of September 30, 2012 and December 31, 2011, the Company had 100,768,501 and 118,141,938 shares of common stock issued and outstanding, respectfully.

FRESH START PRIVATE MANAGEMENT, INC.
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
SEPTEMBER 30, 2012
(unaudited)

On May 7, 2012, the Company re-purchased and canceled 27,000,000 shares of its common stock from a shareholder for \$75,000. In connection with the repurchase, the Company issued 3,000,000 shares of its common stock for services related to the re-purchase.

In May 2012, the Company issued an aggregate of 4,500,000 shares of its common stock for services rendered valued at \$114,200.

During the months of May and June 2012, the Company issued an aggregate of 720,000 shares of its common stock in settlement of interest valued at \$11,820.

In August 2012, the Company issued 6,563 shares of its common stock for services rendered valued at \$131 based on the underlying market value of the common stock at the date of issuance.

NOTE 11– RELATED PARTY TRANSACTIONS

The Company has a consulting agreement with Terranautical Global Investments (“TGI”). TGI is a company controlled by Jorge Andrade that provides consulting services to the Company. There is no formal agreement between the parties and is on a month to month basis. The remuneration ranges between \$5,000 and \$10,000 per month depending on the services provided. During the nine months ended September 30, 2012, TGI was paid \$50,000 as consulting fees. As of September 30, 2012, there was an unpaid balance of \$32,225.

The Company has a consulting agreement with Premier Aftercare Recovery Service, (“PARS”). PARS is a Company controlled by Neil Muller that provides consulting services to the Company. There is no formal agreement between the parties and the amount of remuneration depends on the services provided and ranges between \$5,000 and \$10,000 per month. During the nine months ended September 30, 2012, the Company paid \$71,614 as consulting fees and expense reimbursements. As of September 30, 2012, there was an unpaid balance of \$20,774.

West Coast Health Consulting, Inc. is a company controlled by Neil Muller that previously provided consulting services to the Company. During the nine months ended September 30, 2012, the Company paid \$2,026 as consulting fees. As of September 30, 2012, there was an unpaid balance of \$nil.

NOTE 12 - SUBSEQUENT EVENTS

During the months of October and November 2012, the Company issued an aggregate of 12,750,000 shares of common stock in payment of services rendered.

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

This Management's Discussion and Analysis of Financial Condition and Results of Operations includes a number of forward-looking statements that reflect Management's current views with respect to future events and financial performance. You can identify these statements by forward-looking words such as "may," "will," "expect," "anticipate," "believe," "estimate" and "continue," or similar words. Those statements include statements regarding the intent, belief or current expectations of us and members of our management team as well as the assumptions on which such statements are based. Prospective investors are cautioned that any such forward-looking statements are not guarantees of future performance and involve risk and uncertainties, and that actual results may differ materially from those contemplated by such forward-looking statements.

Readers are urged to carefully review and consider the various disclosures made by us in this report and in our other reports filed with the Securities and Exchange Commission. Important factors currently known to Management could cause actual results to differ materially from those in forward-looking statements. We undertake no obligation to update or revise forward-looking statements to reflect changed assumptions, the occurrence of unanticipated events or changes in the future operating results over time. We believe that our assumptions are based upon reasonable data derived from and known about our business and operations. No assurances are made that actual results of operations or the results of our future activities will not differ materially from our assumptions. Factors that could cause differences include, but are not limited to, expected market demand for our products, fluctuations in pricing for materials, and competition.

Business Overview

Through our wholly owned subsidiary, we are an alcohol rehabilitation and treatment center headquartered in Santa Ana, California. We were established in January 2010 and currently operating in Santa Ana, California. Our alcohol rehabilitation program consists of a Naltrexone implant that is placed under the skin in the lower abdomen coupled with life counseling sessions from specialized counselors.

We operate within the *Specialty Hospitals, Expert Psychiatric* industry, specifically within the industry subsets of *Alcoholism Rehabilitation Hospital*. We offer a unique treatment program and, to date, we have experienced a high rate of success with very few of our patients starting to drink during the first year after the implant is inserted. The Fresh Start program gives the alcoholic a 12 month window of sobriety. Statistics are still being compiled for after the 12 month period, as the program has been in place barely over one year.

Results of Operations

The following table summarizes changes in selected operating indicators of the Company, illustrating the relationship of various income and expense items to net sales for the respective periods presented (components may not add or subtract to totals due to rounding):

Three months ended September 30,

	2012	2011
Revenue	\$ 63,973	\$ 344,309
Cost of Revenue	83,855	146,787
Gross (Loss) Profit	(19,882)	197,521
Total Expenses	(100,883)	(51,663)
Interest Expense	(40,209)	(23,566)
Net (Loss) Income	\$(160,974)	\$ 122,292

2011 **Three months ended September 30, 2012 Compared with Three months ended September 30,**

Revenue

Revenues for the three months ended September 30, 2012 were \$63,973, compared with \$344,309 for the three months ended September 30, 2011, reflecting a decrease of 81%. Advertising promoting the services of the Company for the three months ended September 30, 2012 and 2011 were \$8,750 and \$1,516, respectively, reflecting an increase of 478%.

The decrease in revenues is directly related to an advertising contract which resulted in a significant decrease in patients. Under the agreement, the contractor is compensated per patient enrolment, directly increasing revenues.

Cost of Revenue

Cost of revenue for the three months ended September 30, 2012 was \$83,855 compared with \$146,787 for the three months ended September 30, 2011, reflecting a decrease of 43%. The decrease in cost of revenue is directly related to the decrease in costs associated with revenue earned for this period. For 2012 and 2011, the Company has included additional direct and indirect costs in the generation of revenue.

Gross Profit

Gross (loss) profit percentage for the three months ended September 30, 2012 was (31.1)% compared to a gross profit of 73.4% for the three months ended September 30, 2011. The gross profit percentage decrease reflects the shift from cash paying customers that were given discounts to promote the Company to insured patients acquired through the advertising contract that have a higher patient fee while incurring the same medical and therapist costs. The Company's lower gross margin (loss) for the three months ended September 30, 2012 as compared to the same period last year is the result of less revenue to absorb our fixed and semi-fixed costs of revenue

Total Expenses

Total expenses for the three months ended September 30, 2012 and 2011 were \$100,883 and \$51,663 reflecting an increase of 95%. Specifically, comparing the three months ended September 30, 2012 to September 30, 2011, consulting fees increased from \$6,000 to \$150,531, accounting fees decreased from \$17,070 to \$6,709, advertising increased from \$1,516 to \$8,750, and rent decreased from \$10,365 to \$9,968. The increases were due to the support of the increased activity executing its business plan and the consulting and accounting fees incurred in preparation for the merger with Fresh Start Private Management, Inc. and the audit of the 2011 financial statements. As mentioned above, the advertising increase was from the execution of the advertising contract that directly resulted in additional patients being serviced by the Company in 2011.

Net loss

For the three months ended September 30, 2012, the Company experienced a loss of \$160,974 compared with a net income of \$122,292 for the three months ended September 30, 2011.

Nine months ended September 30, 2012 Compared with Nine months ended September 30, 2011

Revenue

Revenues for the nine months ended September 30, 2012 were \$504,065, compared with \$678,189 for the nine months ended September 30, 2011, reflecting a decrease of 26%. Advertising promoting the services of the Company for the nine months ended September 30, 2012 and 2011 were \$100,629 and \$168,729, respectively, reflecting a decrease of 40%

The decrease in revenues is directly related to an advertising contract which resulted in a significant decrease in patients. Under the agreement, the contractor is compensated per patient enrolment, directly increasing revenues.

Cost of Revenue

Cost of revenue for the nine months ended September 30, 2012 was \$367,362 compared with \$313,374 for the nine months ended September 30, 2011, reflecting an increase of 17.2%. The increase in cost of revenue is directly related to the increase in costs associated with revenue earned for this period. For 2012 and 2011, the Company has included additional direct and indirect costs in the generation of revenue.

Gross Profit

Gross profit percentage for the nine months ended September 30, 2012 was 27.1% compared to 53.8% for the nine months ended September 30, 2011. The gross profit percentage decrease reflects the shift from cash paying customers that were given discounts to promote the Company to insured patients acquired through the advertising contract that have a higher patient fee while incurring the same medical and therapist costs.

Total Expenses

Total expenses for the nine months ended September 30, 2012 and 2011 were \$648,267 and \$433,907 reflecting an increase of 49%. Specifically, comparing the nine months ended September 30, 2012 to September 30, 2011, consulting fees increased from \$85,980 to \$367,475, accounting fees decreased from \$47,364 to \$25,294, outside services and other professional fees decreased from \$61,780 to \$33,500, advertising decreased from \$168,729 to \$100,629, and rent decreased from \$33,548 to \$31,085. The increases were due to the support of the increased activity executing its business plan and the consulting and accounting fees incurred in preparation for the merger with Fresh Start Private Management, Inc. and the audit of the 2011 financial statements. As mentioned above, the advertising increase was from the execution of the advertising contract that directly resulted in additional patients being serviced by the Company.

Net loss

For the nine months ended September 30, 2012, the Company experienced a loss of \$618,352 compared with a net loss of \$93,968 for the nine months ended September 30, 2011.

Liquidity and Capital Resources

As of September 30, 2012, we had cash and cash equivalents of approximately \$9,645. The following table provides a summary of our net cash flows from operating, investing, and financing activities.

Nine months ended September 30,

	2012	2011
Net cash used in operating activities	\$ (797,261)	\$ (132,674)
Net cash used in investing activities	(75,000)	(5,284)
Net cash provided by financing activities	880,249	130,830
Net increase (decrease) in cash and cash equivalents	7,988	(7,128)
Cash and cash equivalents, beginning of period	1,657	7,128
Cash and cash equivalents, end of period	\$ 9,645	\$ -0-

Currently we have no material commitments for capital expenditures as of the end of the period ending September 30, 2012. We historically sought and continue to seek financing from private sources to move our business plan forward. In order to satisfy the financial commitments, we had relied upon private party financing that has inherent risks in terms of availability and adequacy of funding.

For the next twelve months, we anticipate that our revenues will be adequate to provide the minimum operating cash requirements to continue as a going concern. In 2011, the company started accepting insurance payments for patient services. To accelerate cash flows, we have initially factored some receivables as collection from insurance can take extended periods of time. We believe that by factoring the receivables from the insurance companies that sufficient cash flows can be maintained while the Company grows its revenue base. New patients acquired through the advertising contract are expected to provide sufficient revenues to maintain the operations of the Company.

We may require additional capital investments or borrowed funds to meet cash flow projections and carry forward our business objectives. There can be no guarantee or assurance that we can raise adequate capital from outside sources. If we are unable to raise funds when required or on acceptable terms, we may have to significantly scale back, or discontinue, our operations.

Net cash flow from operating activities

Net Cash used in operating activities was \$797,261 for the nine months ended September 30, 2012 compared to \$132,674 for the same period in 2011 due to the Company expanding operations and sales.

Net cash flow from investing activities

Net cash used in investing activities was by \$75,000 for the nine months ended September 30, 2012 compared to \$5,284 for the same period in 2011 due to re-purchase of our Company common stock in 2012.

Net cash flow from financing activities

Net cash provided by financing activities was \$880,249 for the nine months ended September 30, 2012 compared to \$130,830 for the same period in 2011 due to increase in proceeds from short-term borrows, net with repayments to related parties.

Going Concern

The Company's financial statements are prepared in accordance with generally accepted accounting principles applicable to a going concern. This contemplates the realization of assets and the liquidation of liabilities in the normal course of business. As of September 30, 2012 and December 31, 2011, the Company has a working capital deficit of \$1,008,327 and \$4899,688, and an accumulated deficit of \$1,321,136 and \$712,784. The Company has increased revenues in the past through the advertising contract and feels it will be able to meet its obligation. If the current expansion is not sustained, we will be dependent upon the raising of additional capital through placement of our common stock in order to implement its business plan or by using outside financing. There can be no assurance that the Company will be successful in these situations in order to continue as a going concern. The Company is funding its operations by operations and with some shareholder advances.

Off Balance Sheet Arrangements

We do not have any off balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, changes in financial condition, sales or expenses, results of operations, liquidity or capital expenditures, or capital resources that are material to an investment in our securities.

Critical Accounting Policies

Use of Estimates and Assumptions

Preparation of the financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Revenue Recognition

Revenues are recorded during the period services are provided. Under the guidance of Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 954-605 "Health Care Entities, Revenue Recognition," the company records non-insurance revenues at full value when earned and "net service revenue" at 50% of the revenue billed to third party payers, allowing for a difference between billed amounts and expected collections from those third party payers. Counseling services may be contracted for an extended period of time up to one year after the implant procedure. Revenue for counseling sessions is deferred until such sessions occur and recognized as earned at that time.

Advertising

Advertising costs are expensed as incurred.

Cash Equivalents

The Company considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents.

Income Taxes

The Company accounts for income taxes under FASB ASC 740 "*Income Taxes*." Under the asset and liability method of FASB ASC 740, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statements carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. Under FASB ASC 740, the effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period the enactment occurs. A valuation allowance is provided for certain deferred tax assets if it is more likely than not that the Company will not realize tax assets through future operations.

Income per Share

Basic loss per share includes no dilution and is computed by dividing loss available to common stockholders by the weighted average number of common shares outstanding for the period. Dilutive income per share reflects the potential dilution of securities that could share in the income of the Company. Because the Company does not have any potentially dilutive securities, the accompanying presentation is only of basic income per share.

Stock-Based Compensation

FASB ASC 718 "*Compensation - Stock Compensation*" prescribes accounting and reporting standards for all stock-based payments award to employees, including employee stock options, restricted stock, employee stock purchase plans and stock appreciation rights, may be classified as either equity or liabilities. The Company determines if a present obligation to settle the share-based payment transaction in cash or other assets exists. A present obligation to settle in cash or other assets exists if: (a) the option to settle by issuing equity instruments lacks commercial substance or (b) the present obligation is implied because of an entity's past practices or stated policies. If a present obligation exists, the transaction should be recognized as a liability; otherwise, the transaction should be recognized as equity. The Company accounts for stock-based compensation issued to non-employees and consultants in accordance with the provisions of FASB ASC 505-50 "*Equity - Based Payments to Non-Employees*." Measurement of share-based payment transactions with non-employees is based on the fair value of whichever is more reliably measurable: (a) the goods or services received; or (b) the equity instruments issued. The fair value of the share-based payment transaction is determined at the earlier of performance commitment date or performance completion date.

Reclassifications

Certain prior period amounts have been reclassified to conform to current period presentation.

Recent Accounting Pronouncements

There were various updates recently issued, most of which represented technical corrections to the accounting literature or application to specific industries and are not expected to have a material impact on the Company's consolidated financial position, results of operations or cash flows.

ITEM 3 - QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

Not required under Regulation S-K for "smaller reporting companies."

ITEM 4 - CONTROLS AND PROCEDURES

Disclosure Controls and Procedures

We evaluated the design and operation of our disclosure controls and procedures to determine whether they are effective in ensuring that we disclose required information in a timely manner and in accordance with the Securities Exchange Act of 1934 (the "Exchange Act") and the rules and regulations promulgated by the SEC. The executive who serves as our President and Chief Financial Officer has participated in such evaluation. Management concluded, based on such review, that our disclosure controls and procedures, as defined by Exchange Act Rules 13a-15(e) and 15d-15(e), were not effective as of the end of the period covered by this Quarterly Report on Form 10-Q. The ineffectiveness of these disclosure controls is due to the matters described below in "Internal Control over Financial Reporting."

Limitations on the Effectiveness of Controls

We believe that a control system, no matter how well designed and operated, cannot provide absolute assurance that the objectives of the control system are met, and no evaluation of controls can provide absolute assurance that all control issues and instances of fraud, if any, within a company have been detected. Our disclosure controls and procedures are designed to provide a reasonable assurance of achieving their objectives and our President and Chief Financial Officer has concluded that such controls and procedures are not effective at the "reasonable assurance" level. The ineffectiveness of these disclosure controls is due to the matters described below in "Internal Control over Financial Reporting."

Internal Control over Financial Reporting

The Company's independent registered public accounting firm has reported certain matters involving internal controls that this firm considered to have reportable conditions and a material weakness, under standards established by Public Company Accounting Oversight Board. The reportable conditions and material weakness relate to a limited segregation of duties at the Company. Segregation of duties within our company is limited due to the small number of employees that are assigned to positions that involve the processing of financial information. Specifically, certain key financial accounting and reporting personnel had an expansive scope of duties that allowed for the creation, review, approval and processing of financial data without independent review and authorization for preparation of consolidation schedules and resulting financial statements and related disclosures. We did not maintain a sufficient depth of personnel with an appropriate level of accounting knowledge, experience and training in the selection and application of Generally Accepted Accounting Principles commensurate with financial reporting requirements. Accordingly, we place undue reliance on the finance team at corporate headquarters, specifically the executives who is our President and Chief Financial Officer along with outside accounting consulting. Accordingly, management has determined that this control deficiency constitutes a material weakness. This material weakness could result in material misstatements of significant accounts and disclosures that would result in a material misstatement to our interim or annual consolidated financial statements that would not be prevented or detected. In addition, due to limited staffing, the Company is not always able to detect minor errors or omissions in reporting.

Going forward, management anticipates that additional staff will be necessary to mitigate these weaknesses, as well as to implement other planned improvements. Additional staff will enable us to document and apply transactional and periodic control procedures, permit a better review and approval process and improve quality of financial reporting. However, the potential addition of new staff is contingent on obtaining additional financing, and there is no assurance that the Company will be able to do so.

Management believes that its unaudited condensed financial statements for the three months ended September 30, 2012 and 2011 fairly presented, in all material respects, its financial condition and results of operations. During the three months ended September 30, 2012, there were no changes to our internal control over financial reporting that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting.

PART II - OTHER INFORMATION

Item 1. Legal Proceedings

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

Item 1A. Risk Factors

Not required under Regulation S-K for “smaller reporting companies.”

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

None

Item 3. Defaults Upon Senior Securities

None.

Item 4. Mine Safety Disclosures.

None.

Item 5. Other Information.

None.

Item 6. Exhibits

31.01 Certification of Chief Executive Officer pursuant to Exchange Act Rules 13a-14(a) and 15d-14(a), as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.

31.02 Certification of Chief Financial Officer pursuant to Exchange Act Rules 13a-14(a) and 15d-14(a), as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.

32.01 Certifications of Chief Executive Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

Certifications of Chief Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

101 INS XBRL Instance Document*

101 SCH XBRL Schema Document*

101 CAL XBRL Calculation Linkbase Document*

101 LAB XBRL Labels Linkbase Document*

101 PRE XBRL Presentation Linkbase Document*

101 DEF XBRL Definition Linkbase Document*

* The XBRL related information in Exhibit 101 shall not be deemed “filed” for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to liability of that section and shall not be incorporated by reference into any filing or other document pursuant to the Securities Act of 1933, as amended, except as shall be expressly set forth by specific reference in such filing or document.



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.

FRESH START PRIVATE
MANAGEMENT, INC.
(Registrant)

Date: November 19 , 2012

/S/ Dr. Jorge Andrade
Chief Executive Officer, Principal
Accounting Officer and Director

CERTIFICATION

I, Jorge Andrade, certify that:

1. I have reviewed this quarterly report on Form 10-Q for the quarter ended September 30, 2012 of Fresh Start Private Management, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the 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(e) and 15d-15(e)) 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 consolidated 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 statements 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 fourth 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; and
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 persons performing the equivalent functions):
 - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonable 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 controls over financial reporting.

Date: November 19, 2012

/s/ JORGE ANDRADE

Jorge Andrade
Chief Executive Officer

CERTIFICATION

I, Lourdes Felix, certify that:

1. I have reviewed this quarterly report on Form 10-Q for the quarter ended September 30, 2012 of Fresh Start Private Management, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the 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(e) and 15d-15(e)) 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 consolidated 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 statements 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 fourth 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; and
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 persons performing the equivalent functions):
 - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonable 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 controls over financial reporting.

Date: November 19, 2012

/s/ LOURDES FELIX

Lourdes Felix
Chief Financial Officer

Exhibit 32.01

**CERTIFICATIONS 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**

I, Jorge Andrade, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that the Quarterly Report of Fresh Start Private Management, Inc. on Form 10-Q for the quarter ended September 30, 2012 fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934 and that information contained in this Quarterly Report on Form 10-Q fairly presents in all material respects the financial condition and results of operations of Fresh Start Private Management, Inc..

Date: November 19, 2012

By: /s/ JORGE ANDRADE
Name: Jorge Andrade
Title: *Chief Executive Officer*

**CERTIFICATIONS 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**

I, Lourdes Felix, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that the Quarterly Report of Fresh Start Private Management, Inc. on Form 10-Q for the quarter ended September 30, 2012 fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934 and that information contained in this Quarterly Report on Form 10-Q fairly presents in all material respects the financial condition and results of operations of Fresh Start Private Management, Inc..

Date: November 19, 2012

By: /s/ LOURDES FELIX

Name: Lourdes Felix

Title: *Chief Financial Officer*