DEAL A DAY GROUP CORP.
Form 10-Q
November 19, 2013

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 10-Q

X . **QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the quarterly period ended September 30, 2013

. **TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF THE EXCHANGE ACT**

For the transition period from ______ to _______

Commission File Number 000-52323

DEAL A DAY GROUP CORP.

(Name of small business issuer in its charter)

Nevada	**90-0731925**
(State of incorporation)	(I.R.S. Employer Identification No.)

5150 E. Pacific Coast Highway, Suite 200

Long Beach, CA 90804

(Address of principal executive offices)

(800) 349-6095

(Registrant s telephone number)

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 X . No .

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files).

Yes X . No .

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

Large accelerated filer .	Accelerated filer .
Non-accelerated filer . (Do not check if a smaller reporting company)	Smaller reporting company X .

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Yes . No X .

As of November 19, 2013, there were 50,280,372 shares of the registrant s $0.001 par value common stock issued and outstanding.

DEAL A DAY GROUP CORP.*

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Special Note Regarding Forward-Looking Statements

Information included in this Form 10-Q contains forward-looking statements within the meaning of Section 27A of the Securities Act of 1933, as amended (Securities Act), and Section 21E of the Securities Exchange Act of 1934, as amended (Exchange Act). This information may involve known and unknown risks, uncertainties and other factors which may cause the actual results, performance or achievements of Deal a Day Group Corp. (the Company), to be materially different from future results, performance or achievements expressed or implied by any forward-looking statements. Forward-looking statements, which involve assumptions and describe future plans, strategies and expectations of the Company, are generally identifiable by use of the words may, will, should, expect, antici estimate, believe, intend, or project or the negative of these words or other variations on these words or compara terminology. These forward-looking statements are based on assumptions that may be incorrect, and there can be no assurance that these projections included in these forward-looking statements will come to pass. Actual results of the Company could differ materially from those expressed or implied by the forward-looking statements as a result of various factors. Except as required by applicable laws, the Company has no obligation to update publicly any forward-looking statements for any reason, even if new information becomes available or other events occur in the future.

**Please note that throughout this Quarterly Report, except as otherwise indicated by the context, references in this report to Company , DEEL , we , us and our are references to Deal a Day Group Corp.*

PART I - FINANCIAL INFORMATION

ITEM 1.

FINANCIAL STATEMENTS

Deal a Day Group Corp.

(A Development Stage Company)

Consolidated Balance Sheets (unaudited)

		September 30, 2013		December 31, 2012
Assets				
Current:				
Cash and cash equivalents	$	202	$	95
Prepaids and other assets		100		3,700
Total current assets		302		3,795
Total Assets	$	**302**	$	**3,795**
Liabilities and Stockholders Deficit				
Liabilities				
Current:				
Accounts payable	$	203,698	$	192,800
Due to director		24,498		-
Accrued interest		863,492		795,864
Notes payable		999,072		1,005,920
Total Liabilities		**2,090,760**		**1,994,584**
Stockholders` Deficit				
Common stock (par value $0.001)				
Authorized, 1,800,000,000 common shares; issued and				
outstanding, 50,280,372 and 49,218,805 shares at				
September 30, 2013 and December 31, 2012 respectively		50,280		49,219
Additional paid-in capital		7,233,129		7,192,391

Accumulated deficit		(9,373,867)		(9,232,399)
Total Stockholders Deficit		(2,090,458)		(1,990,789)
Total Liabilities and Stockholders Deficit	$	**302**	$	**3,795**

The accompanying notes are an integral part of these financial statements

Deal a Day Group Corp.

(A Development Stage Company)

Consolidated Statements of Operations (unaudited)

For the Three and Nine Months Ended September 30, 2013 and 2012 and the

Period from January 1, 2009 (Inception of development stage) to September 30, 2013

	Three Months Ended September 30, 2013	Three Months Ended September 30, 2012	Nine Months Ended September 30, 2013	Nine Months Ended September 30, 2012	From January 1, 2009 (Inception of development stage) to September 30, 2013
Operating expense:					
General and administrative	$ 27,111	$ 48,681	$ 63,889	$ 303,701	$ 796,383
Stock based compensation	-	47,162	9,951	186,768	1,689,442
Operating loss	(27,111)	(95,843)	(73,840)	(490,469)	(2,485,825)
Non-operating expenses:					
Interest expense	(22,542)	(4,375)	(67,628)	(91,596)	(981,639)
Loss from continuing operations	(49,653)	(100,218)	(141,468)	(582,065)	(3,467,464)
Loss from discontinued operations	-	-	-	-	(147,544)
Net loss	(49,653)	(100,218)	(141,468)	(582,065)	(3,615,008)
Less: net income attributable to non-controlling interests	-	-	-	-	(46,582)
Net loss attributable to common stockholders	$ (49,653)	$ (100,218)	$ (141,468)	$ (582,065)	$ (3,568,426)

Loss per share, basic and diluted, before discontinued Operations	$	(0.00)	$	(0.00)	$	(0.00)	$	(0.00)
Loss per share, basic and diluted, from discontinued Operations		-		-		-		-
Net loss per share, basic and diluted	$	(0.00)	$	(0.00)	$	(0.00)	$	(0.00)
Weighted average shares outstanding		50,280,372		49,218,805		50,089,834		49,218,805

The accompanying notes are an integral part of these financial statements

Deal a Day Group Corp.

Consolidated Statement of Stockholders Deficit (unaudited)

As of September 30, 2013

	Common Stock		**Additional**	**Non-controlling**		
	Shares	**Amount**	**Paid-In Capital**	**Interest in Subsidiaries**	**Accumulated Deficit**	**Total**
Balance, January 1, 2009	**47,756,278**	**$ 47,756**	**$ 8,246,425**	**$ -**	**$ (13,614,996)**	**$ (5,320,815)**
Conversion of Notes Payable	6,575,072	6,575	1,052,757	-	-	1,059,332
Stock based compensation	-	-	579,028	-	-	579,028
Net Loss	-	-	-	-	(1,263,181)	(1,263,181)
Balance, December 31, 2009	**54,331,350**	**54,331**	**9,878,210**	**-**	**(14,878,177)**	**(4,945,636)**
Conversion of Notes Payable	14,493,441	14,493	861,395	-	-	875,888
Conversion of Accounts Payable	2,075,087	2,075	94,561	-	-	96,636
Private Placement in Subsidiaries	365,021	365	6,137	269,892	-	276,394
Private Placement	312,500	313	24,687	-	-	25,000
Stock based compensation	-	-	903,746	-	-	903,746
Net Loss	-	-	-	(46,582)	(1,199,271)	(1,245,853)
Balance, December 31, 2010	**71,577,399**	**71,577**	**11,768,736**	**223,310**	**(16,077,448)**	**(4,013,825)**
Settlement of notes payable-related party	-	-	66,933	-	-	66,933
Conversion of notes payable	-	-	27,285	-	-	27,285
Sale of subsidiaries	-	-	(6,400,538)	(223,310)	8,118,955	1,495,107
1 for 2 stock split	(35,277,281)	(35,277)	35,277	-	-	-
Returned shares	(581,313)	(581)	581	-	-	-
Purchase of assets	1,500,000	1,500	-	-	-	1,500
Conversion of notes payable	12,000,000	12,000	1,188,000	-	-	1,200,000
Issuance of options	-	-	309,400	-	-	309,400
Net Loss	-	-	-	-	(670,002)	(670,002)

Balance, December 31, 2011	**49,218,805**		**49,219**		**6,995,674**		**-**		**(8,628,495)**	**(1,583,602)**
Issuance of options	-		-		196,717		-		-	196,717
Net Loss	-		-		-		-		(603,904)	(603,904)
Balance, December 31, 2012	**49,218,805**		**49,219**		**7,192,391**		**-**		**(9,232,399)**	**(1,990,789)**
Shares for debt	1,061,567		1,061		30,787		-		-	31,848
Issuance of options	-		-		9,951		-		-	9,951
Net Loss	-		-		-		-		(141,468)	(141,468)
Balance, September 30, 2013	**50,280,372**	**$**	**50,280**	**$**	**7,233,129**	**$**	**-**	**$**	**(9,373,867)**	**$ (2,090,458)**

The accompanying notes are an integral part of these financial statements

Deal a Day Group Corp.

(A Development Stage Company)

Consolidated Statements of Cash Flows (unaudited)

For the Nine Months Ended September 30, 2013 and 2012 and the

Period from January 1, 2009 (Inception of development stage) to September 30, 2013

	Nine Months Ended September 30, 2013	Nine Months Ended September 30, 2012	From January 1, 2009 (Inception of development stage) to September 30, 2013
Cash Flows From Operating Activities			
Net loss	$ (141,468)	$ (582,065)	$ (3,924,408)
Loss from discontinued operations	-	-	(147,544)
Loss from continuing operations	(141,468)	(582,065)	(3,776,864)
Non cash item:			
Stock based compensation	9,951	186,768	1,998,842
Adjustments to reconcile loss from continuing operations to cash flows used in operating activities:			
Prepaid and other assets	3,600	(3,500)	(100)
Accounts payable	10,898	(9,904)	(515)
Accrued expenses	67,628	100,807	971,637
Net cash used in continuing operations	(49,391)	(307,894)	(807,000)
Net cash used in discontinued operations	-	-	(123,331)
Cash used in operating activities	(49,391)	(307,894)	(930,331)
Cash Flows From Financing Activities			
Borrowings on note payable	25,000	290,000	603,641
Proceeds on loan from director	24,498	-	24,498
Proceeds from private placement	-	-	302,894

Principal payments on notes payable		-		-		(500)
Cash provided by financing activities		49,498		290,000		930,533
Net increase (decrease) in cash and cash equivalents		107		(17,894)		202
Cash and cash equivalents, opening		95		22,394		-
Cash and cash equivalents, closing	**$**	**202**	**$**	**4,500**	**$**	**202**
Supplemental cash flow information						
Cash paid during the year for:						
Interest	$	-	$	-	$	-
Income taxes	$	-	$	-	$	800
Non-cash financing activities						
Conversion of notes payable to equity	$	31,848	$	-	$	2,282,022

The accompanying notes are an integral part of these financial statements

Deal a Day Group Corp.

Notes to Consolidated Financial Statements

September 30, 2013

1.

ORGANIZATION AND PRINCIPAL ACTIVITIES

Deal a Day Group Corp. (DADG or the Company) is a corporation organized under the laws of the State of Nevada.

DADG changed its business direction in the wake of the massive growth and evolution of the multi-billion dollar daily deal market space. We have redirected our company with the vision of creating balance between merchants and their customers and to create platforms that will help merchants grow their businesses through cost effective promotional resources. Our business units will focus on the Daily Deals/Group buying arena, print media, and software and applications development.

On November 3, 2011, the Company completed a 1-for-2 reverse stock split. As of September 30, 2013, 50,280,372 shares of common stock are outstanding.

2.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Accounting Principles

The consolidated balance sheets and related consolidated statements of operations and cash flows contained in this report include the accounts of the Company and its subsidiaries. All significant intercompany balances and transactions have been eliminated in consolidation. In the opinion of management, all entries necessary for a fair presentation of such consolidated financial statements have been included. These entries consisted only of normal recurring items.

The consolidated financial statements and accompanying notes are prepared in accordance with generally accepted accounting principles in the United States of America (GAAP). The preparation of financial statements in conformity with United States generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates.

Discontinued operations

The Company s former operations were discontinued in 2008 and were accounted for as discontinued operations. On October 21, 2011, the discontinued operations of QMotions, Inc. and Aptus Games Inc. were sold in a share purchase agreement to an individual. The Company retains ownership of the discontinued subsidiary Diagnostic Nano Applications Corp.

Cash and cash equivalents

Cash and cash equivalents consist primarily of cash on deposit.

Revenue recognition

The Company recognizes revenue in accordance with the provision of the Securities and Exchange Commission Staff Accounting Bulletin (SAB) No. 104 (ASC 605-10) which establishes guidance in applying generally accepted accounting principles to revenue recognition in financial statements. Four basic criteria must be met before we recognize revenue: (1) persuasive evidence of an arrangement exists; (2) delivery has occurred or services rendered; (3) the price to the buyer is fixed and determinable; and (4) collectability is reasonably assured.

Research and development

All costs of research and development activities are expensed as incurred.

Deal a Day Group Corp.

Notes to Consolidated Financial Statements

September 30, 2013

2.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income taxes

The Company records deferred tax assets and liabilities based on the net tax effects of tax credits, operating loss carryforwards and temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for income tax purposes. The Company assesses the likelihood that its deferred tax assets will be recovered from future taxable income and the Company establishes a valuation allowance to reduce deferred tax assets to an amount which it believes to be more likely than not realizable. The valuation allowance is based on the Company`s estimates of taxable income by jurisdiction in which it operates and the period over which its deferred tax assets will be recoverable.

Going concern

The accompanying consolidated financial statements have been prepared assuming that the company will continue to operate as a going concern. Through September 30, 2013, the Company has not generated significant operating or net profits. As of September 30, 2013, the accumulated deficit is $9,373,867 and the working capital deficiency is $2,090,458.

Property, plant and equipment

Property, plant and equipment are stated at original cost less accumulated depreciation and amortization.

Depreciation is provided to write off the cost of property, plant and equipment using the straight-line method at rates based on their estimated useful lives from the date on which they become fully operational and after taking into account their estimated residual values.

Accounting for the impairment of long-lived assets

The long-lived assets held and used by the Company are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of assets may not be recoverable. It is reasonably possible that these assets could become impaired as a result of technology or other industry changes. Determination of recoverability of assets to be held and used is by comparing the carrying amount of an asset to future net undiscounted cash flows to be generated by the assets. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. Assets to be disposed of are reported at the lower of the carrying amount or fair value less costs to sell.

Operating leases

Leases where substantially all the rewards and risks of ownership of assets remain with the leasing company are accounted for as operating leases.

Fair Value of Financial Instruments

The Company s financial instruments consist of prepaids and other assets, accounts payable, accrued interest, and notes payable. The carrying amounts of these financial instruments approximates fair value due either to length of maturity or interest rates that approximate prevailing market rates unless otherwise disclosed in these financial statements.

Related parties

Parties are considered to be related if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions. Parties are also considered to be related if they are subject to common control or common significant influence.

Deal a Day Group Corp.

Notes to Consolidated Financial Statements

September 30, 2013

2.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basic and Diluted Net Loss per Share

Basic net loss per common share is computed by dividing net loss applicable to common shareholders by the weighted-average number of common shares outstanding during the period. Diluted net loss per common share is determined using the weighted-average number of common shares outstanding during the period, adjusted for the dilutive effect of common stock equivalents, consisting of shares that might be issued upon exercise of common stock options. In periods where losses are reported, the weighted-average number of common shares outstanding excludes common stock equivalents, because their inclusion would be anti-dilutive.

Recently issued accounting standards

There are no accounting standards or interpretations issued or recently adopted that are expected to have a material impact on the Company s consolidated financial position, operations or cash flows.

3.

NOTES PAYABLE

On November 4, 2011, the Company entered into a Settlement Agreement and General Mutual Release under which Alma Bailante Real Estate Inc. (a secured creditor) has agreed to release and forever discharge $1,200,000 of debt in exchange for 4,666,929 shares of common stock of DADG beneficially owned by Albanna and 12,000,000 shares of common stock of DADG (new shares) and enter into a new Promissory Note evidencing the remaining $945,962 of debt owned by Alma. In exchange, Alma agreed to release any and all security interest held by Alma in relation to the debt; specifically Alma released and discharged the collateralized interest Alma had, in and to, the remaining shares of DADG held by the Albanna Trust.

On November 4, 2011, the Company executed an Asset Acquisition Agreement with Rich Media Corp. (RMC) of Seoul, Korea. RMC owns various online marketing and media websites, including social media accounts operating in the online group buying and marketing sector. Total consideration to RMC shall be an amount equal to $400,000 and restricted stock purchase rights to 1,500,000 shares of DADG for a price of $0.10 per share.

On February 18, 2013, the Company retired a loan payable of $31,848 by issuing 1,061,567 shares at $0.03 per share.

		September 30,		December 31,
Description		2013		2012
Note Payable plus interest of $40,646 at 10%, past due	$	60,000	$	60,000
Note Payable plus interest of $51,668 at 10%, past due		141,632		141,632
Note Payable plus interest of $713,535 at 10%, due November 3, 2013		300,000		300,000
Note Payable plus interest of $57,643 at 8%, past due		497,440		472,440
Bridge Loans, no interest, no due date		-		31,848
	$	999,072	$	1,005,920

Deal a Day Group Corp.

Notes to Consolidated Financial Statements

September 30, 2013

3.

NOTES PAYABLE (continued)

The 5 year repayment terms of the loan are as follows:

Due Date		Amount
Past due	$	699,072
December 31, 2013	$	300,000
December 31, 2014	$	-
December 31, 2015	$	-
December 31, 2016	$	-
Indefinite	$	
Total	$	999,072

4.

SUBSEQUENT EVENTS

The Company has analyzed its operations subsequent to September 30, 2013 through the date these consolidated financial statements were filed with the OTC Disclosure and News Service and has determined that it does not have any additional material subsequent events to disclose.

ITEM 2.

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

FORWARD-LOOKING STATEMENTS

This Management's Discussion and Analysis of Financial Condition and Results of Operations (MD&A) contains forward-looking statements that involve known and unknown risks, significant uncertainties and other factors that may cause our actual results, levels of activity, performance or achievements to be materially different from any future results, levels of activity, performance or achievements expressed, or implied, by those forward-looking statements. You can identify forward-looking statements by the use of the words may, will, should, could, expects, plans, anticipates, believes, estimates, predicts, intends, potential, proposed, or continue or the negative of those terms. These statements are only predictions. In evaluating these statements, you should consider various factors which may cause our actual results to differ materially from any forward-looking statements. Although we believe that the exceptions reflected in the forward-looking statements are reasonable, we cannot guarantee future results, levels of activity, performance or achievements. Therefore, actual results may differ materially and adversely from those expressed in any forward-looking statements. We undertake no obligation to revise or update publicly any forward-looking statements for any reason.

RESULTS OF OPERATIONS

Comparison of the three month period ended September 30, 2013 and the three month period ended September 30, 2012

The Company is a development stage company with no sales or revenue as of the date of this report.

Operating Expenses

Our operating expenses for the three months ended September 30, 2013 compared to the three months ended September 30, 2012 consisted primarily of general and administrative expenses.

General and administrative expenses for the three months ended September 30, 2013 were $27,111 compared to the three months ended September 30, 2012 which were $48,681. The decrease of $21,570 is a result of the Company launching operations in 2012 and, due to cash flow constrictions in late 2012, having to reduce operations during the most recently completed quarter.

Stock based compensation for the three months ended September 30, 2013 was $nil compared to the three months ended September 30, 2012 which were $47,162. The decrease of $47,162 is a result of all options completing their vesting periods the first quarter of 2013.

Interest expense for the three months ended September 30, 2013 totaled $22,542 compared to $4,375 for the three months ended September 30, 2012.

Net Loss

As a result of the foregoing, we reported a net loss attributable to common shareholders for the three months ended September 30, 2013 and 2012 of $49,653 and $100,218, respectively.

Comparison of the nine month period ended September 30, 2013 and the nine month period ended September 30, 2012

The Company is a development stage company with no sales or revenue as of the date of this report.

Operating Expenses

Our operating expenses for the nine months ended September 30, 2013 compared to the nine months ended September 30, 2012 consisted primarily of general and administrative expenses.

General and administrative expenses for the nine months ended September 30, 2013 were $63,889 compared to the nine months ended September 30, 2012 which were $303,701. The decrease of $239,812 is a result of the Company launching operations in 2012 and, due to cash flow constrictions in late 2012, having to reduce operations during the most recently completed quarter.

Stock based compensation for the nine months ended September 30, 2013 was $9,951 compared to the nine months ended September 30, 2012 which were $186,768. The decrease of $176,817 is a result of all options completing their vesting during the first quarter of 2013.

Interest expense for the nine months ended September 30, 2013 totaled $67,628, compared to $91,596 for the nine months ended September 30, 2012.

Net Loss

As a result of the foregoing, we reported a net loss attributable to common shareholders for the nine months ended September 30, 2013 and 2012 of $141,468 and $582,065, respectively.

Liquidity and Capital Resources

There is substantial doubt about our ability to continue as a going concern as the continuation of our business is dependent upon obtaining further long-term financing, successful and sufficient market acceptance of our products and achieving a profitable level of operations. The issuance of additional equity securities by us could result in a significant dilution in the equity interests of our current stockholders. Obtaining commercial loans, assuming those loans would be available, would provide liquidity and increase our liabilities and future cash commitments. Presently, our revenues are not sufficient to meet our operating and capital expenses. Management projects that we will require additional funding to maintain our current operations

Operating Activities: Net cash used in operating activities for the nine months ended September 30, 2013 was $49,391 as compared to $307,894 used in operating activities for the nine months ended September 30, 2012. The decrease is primarily due to the Company being able to finance operations through debt in the comparable period whereas operations decreased drastically in the most recently completed financial period.

Financing Activities: Cash received from financing activities for the nine months ended September 30, 2013 came primarily from proceeds from loans of $25,000 and a loan from a director of $24,498. During the nine months ended September 30, 2012, the Company raised $290,000 through debt.

The Company had cash and cash equivalents of $202 as of September 30, 2013 as compared to $95 at December 31, 2012. The ability the Company to continue as a going concern is dependent on its success in obtaining additional financing.

Going Concern

We have not attained profitable operations and are dependent upon obtaining financing to pursue any extensive acquisitions and activities. For these reasons, our auditors stated in their report on our audited consolidated financial statements that they have substantial doubt that we will be able to continue as a going concern without further financing.

Future Financings

We will continue to rely on equity sales of our common shares in order to continue to fund our business operations. Issuances of additional shares will result in dilution to existing stockholders. There is no assurance that we will achieve any additional sales of the equity securities or arrange for debt or other financing to fund our operations and other activities.

Off-Balance Sheet Arrangements

We have no significant 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, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources that are material to stockholders.

Critical Accounting Policies

Our consolidated financial statements and accompanying notes have been prepared in accordance with United States generally accepted accounting principles applied on a consistent basis. The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods.

We regularly evaluate the accounting policies and estimates that we use to prepare our consolidated financial statements. A complete summary of these policies is included in the notes to our consolidated financial statements. In general, management's estimates are based on historical experience, on information from third party professionals, and on various other assumptions that are believed to be reasonable under the facts and circumstances. Actual results could differ from those estimates made by management.

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Recently Issued Accounting Pronouncements

The Company has implemented all new accounting pronouncements that are in effect. These pronouncements did not have any material impact on the consolidated financial statements unless otherwise disclosed, and the Company does not believe that there are any other new accounting pronouncements that have been issued that might have a material impact on its financial position or results of operations.

ITEM 3.

QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

We are a smaller reporting company as defined by Rule 12b-2 of the Securities Exchange Act of 1934 and are not required to provide the information under this item.

ITEM 4.

CONTROLS AND PROCEDURES

Evaluation of Disclosure Controls and Procedures

Disclosure controls and procedures are controls and procedures that are designed to ensure that information required to be disclosed in our reports filed under the Exchange Act is recorded, processed, summarized and reported, within the time periods specified in the SEC's rules and forms. Disclosure controls and procedures include, without limitation, controls and procedures designed to ensure that information required to be disclosed by our company in the reports that it files or submits under the Exchange Act is accumulated and communicated to our management, including its principal executive and principal financial officers, or persons performing similar functions, as appropriate to allow timely decisions regarding required disclosure. Our management carried out an evaluation under the supervision and with the participation of our Principal Executive Officer and Principal Financial Officer, of the effectiveness of the design and operation of our disclosure controls and procedures pursuant to Rules 13a-15(e) and 15d-15(e) under the Securities Exchange Act of 1934 ("Exchange Act"). Based upon that evaluation, our Principal Executive Officer and Principal Financial Officer have concluded that our disclosure controls and procedures were not effective as of September 30, 2013, due to the material weaknesses resulting from the Board of Directors not currently having any independent members and no director qualifies as an audit committee financial expert as defined in Item 407(d)(5)(ii) of Regulation S-K, and controls were not designed and in place to ensure that all disclosures required were originally addressed in our financial statements.

Changes in Internal Control over Financial Reporting

Our management has also evaluated our internal control over financial reporting, and there have been no significant changes in our internal controls or in other factors that could significantly affect those controls subsequent to the date of our last evaluation.

The Company is not required by current SEC rules to include, and does not include, an auditor's attestation report. The Company's registered public accounting firm has not attested to Management's reports on the Company's internal control over financial reporting.

PART II - OTHER INFORMATION

ITEM 1.

LEGAL PROCEEDINGS.

On April 1, 2010, the Company entered into a Stipulation for Entry of Judgment (Settlement Agreement) pursuant to which Aptus Games, Inc., (a former subsidiary of the Company) agreed to pay the sum of $12,000 in installments commencing March 2010 and ending July 2010. Payments were scheduled to be $600 for the first four months of the Settlement Agreement and a final payment in the amount of $9,600 in July 2010. As of March 31, 2013, the Company has not been able to make the final payment. The remaining balance to date is $4,100. Under this Settlement Agreement, the Company also agreed to deliver 75,000 restricted shares of its common stock of to certain affiliates of the plaintiff. The original demand was for $24,999.

On June 7, 2011 VFX Direct LLC, filed a complaint against Aptus Games, Inc. in Superior Court of the State of California, County of Riverside alleging vendor amounts due. The claim is for $88,000 with interest at 10% per annum from September 28, 2008, attorney fees, cost of litigation and general and equitable relief as the court deems just and proper. The Company has answered the claim and awaiting further court activity. The Company s vendor account balance is $60,300.

ITEM 1A.

RISK FACTORS.

We are a smaller reporting company as defined by Rule 12b-2 of the Securities Exchange Act of 1934 and are not required to provide the information under this item.

ITEM 2.

UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS.

1.

Quarterly Issuances:

During the quarter, we did not issue any unregistered securities other than as previously disclosed.

1.

Subsequent Issuances:

Subsequent to the quarter, we did not issue any unregistered securities other than as previously disclosed.

ITEM 3.

DEFAULTS UPON SENIOR SECURITIES.

None.

ITEM 4.

MINE SAFETY DISCLOSURES.

Not Applicable.

ITEM 5.

OTHER INFORMATION.

None.

ITEM 6.

EXHIBITS

Exhibit Number	Description of Exhibit	Filing
3.01	Articles of Incorporation	Filed with the SEC on November 2, 2005 as part of our Registration Statement on Form SB-2.
3.01a	Articles of Merger	Filed with the SEC on June 14, 2012 as part of our Registration Statement on Form 10-12G.
3.01b	Certificate of Amendment	Filed with the SEC on June 14, 2012 as part of our Registration Statement on Form 10-12G.
3.01c	Certificate of Amendment	Filed with the SEC on June 14, 2012 as part of our Registration Statement on Form 10-12G.
3.02	Bylaws	Filed with the SEC on November 2, 2005 as part of our Registration Statement on Form SB-2.
3.02a	Amended and Restated Bylaws	Filed with the SEC on November 19, 2008 as part of our Quarterly Report on Form 10-Q.
10.01	Asset Acquisition Agreement with Rich Media Corp.	Filed with the SEC on June 14, 2012 as part of our Registration Statement on Form 10-12G.
14.01	Code of Business Conduct and Ethics	Filed with the SEC on November 2, 2005 as part of our Registration Statement on Form SB-2.
21.01	List of Subsidiaries	Filed with the SEC on April 1, 2008 as part of our Annual Report on Form 10-K.
31.01	Certification of Principal Executive Officer Pursuant to Rule 13a-14	Filed herewith.
31.02	Certification of Principal Financial Officer Pursuant to Rule 13a-14	Filed herewith.
32.01	CEO and CFO Certification Pursuant to Section 906 of the Sarbanes-Oxley Act	Filed herewith.
101.INS*	XBRL Instance Document	Filed herewith.
101.SCH*	XBRL Taxonomy Extension Schema Document	Filed herewith.
101.CAL*	XBRL Taxonomy Extension Calculation Linkbase Document	Filed herewith.
101.LAB*	XBRL Taxonomy Extension Labels Linkbase Document	Filed herewith.
101.PRE*	XBRL Taxonomy Extension Presentation Linkbase Document	Filed herewith.

101.DEF*	XBRL Taxonomy Extension Definition Linkbase Document	Filed herewith.

*Pursuant to Regulation S-T, this interactive data file is deemed not filed or part of a registration statement or prospectus for purposes of Sections 11 or 12 of the Securities Act of 1933, is deemed not filed for purposes of Section 18 of the Securities Exchange Act of 1934, and otherwise is not subject to liability under these sections.

SIGNATURES

In accordance with Section 13 or 15(d) of the Exchange Act, the registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

DEAL A DAY GROUP CORP.

Dated: November 19, 2013

/s/ Richard Pak
By: Richard Pak

Its: President, CEO, CFO,

Principal Accounting Officer, Treasurer and Director