FORCE PROTECTION VIDEO EQUIPMENT CORP.

FORM 10-Q
(Quarterly Report)

Filed 09/13/17 for the Period Ending 07/31/17

Address	130 IOWA LANE SUITE 102 CARY, NC, 27511
Telephone	855-746-0245
CIK	0001518720
Symbol	FPVD
SIC Code	5990 - Retail-Retail Stores, Not Elsewhere Classified
Industry	Other Specialty Retailers
Sector	Consumer Cyclicals
Fiscal Year	04/30

United States
Securities and Exchange Commission
Washington, D.C. 20549

Form 10-Q

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

For the quarter ended: July 31, 2017 Commission file no.: 000-55519

Force Protection Video Equipment Corp.

(Name of Small Business Issuer in its Charter)

Florida	**45-1443512**
(State or other jurisdiction of incorporation or organization)	**(I.R.S.Employer Identification No.)**
130 Iowa Lane, Suite 102 Cary, NC	**27511**
(Address of principal executive offices)	**(Zip Code)**

Issuer's telephone number: (919) 780-7897

Securities registered under Section 12(b) of the Act:

Title of each class	Name of each exchange on which registered
None	None

Securities registered under Section 12(g) of the Act:

Common Stock, $0.0001 par value per share

(Title of class)

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 T No o

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 T No o

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of “ large accelerated filer, ” “ accelerated filer ” , “ smaller reporting company ” and “ emerging growth 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	
		Emerging growth company	T

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. T

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

Yes [ ] No [X]

Indicate the number of shares outstanding of each of the issuer ’ s classes of common stock, as of the latest practicable date: 10,430,296 shares of common stock, par value $0.0001, were outstanding on September 6, 2017.

FORM 10-Q

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PART I - FINANCIAL INFORMATION

Item 1. Financial Statements.

Force Protection Video Equipment Corp.
Balance Sheets

	July 31, 2017 (Unaudited)	April 30, 2017 (Audited)
ASSETS		
Current assets		
Cash and cash equivalents	$ 125,796	$ 188,773
Accounts receivable	6,878	1,738
Inventory	117,702	104,128
Prepaid inventory	18,312	28,153
Total current assets	268,688	322,792
Property and equipment, net of accumulated depreciation of $6,558 and $5,272, respectively.	19,257	18,796
Deposits	1,945	1,945
Total assets	$ 289,890	$ 343,533
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)		
Current liabilities		
Accounts payable and accrued expenses	$ 76,424	$ 69,177
Convertible promissory notes net of discount of $137,587 and $286,159, respectively.	288,219	140,969
Total current liabilities	364,643	210,146
Long-term liabilities	319	515
Total liabilities	364,962	210,661
Commitments and contingencies		
Stockholders' equity (deficit)		
Preferred stock, $0.0001 par value 5,000,000 shares authorized; issued and outstanding 1,000,000 at July 31, 2017 and April 30, 2017.	100	100
Common stock, $0.0001 par value 750,000,000 shares authorized; issued and outstanding 5,758,296 and 1,698,494 at July 31, 2017 and April 30, 2017, respectively.	576	170
Additional paid-in capital	3,272,289	3,124,998
Accumulated deficit	(3,348,037)	(2,992,396)
Total stockholders' equity (deficit)	(75,072)	132,872
Total liabilities and stockholders' equity (deficit)	$ 289,890	$ 343,533

(The accompanying notes are an integral part of these condensed financial statements)

Force Protection Video Equipment Corp
Statements of Operations (Unaudited)
For the Three Months Ended July 31, 2017 and 2016

	Three Months Ended July 31, 2017	Three Months Ended July 31, 2016
Income		
Net revenue	$ 13,715	$ 15,712
Cost of goods sold	6,411	11,404
Gross profit	7,304	4,308
Operating expenses		
General and administrative	107,122	167,349
Sales and marketing	16,785	58,627
Total operating expenses	123,907	225,976
Loss from operations	(116,603)	(221,668)
Other income (expense)		
Interest expense	(9,091)	(6,481)
Accretion of debt discount	(229,947)	(261,063)
Total other income (expense)	(239,038)	(267,544)
Loss before taxes	(355,641)	(489,212)
Provision for income taxes	-	-
Net loss	$ (355,641)	$ (489,212)
Net (loss) per common share basic and diluted	$ (0.09)	$ (2.07)
Weighted average common shares outstanding basic and diluted	3,903,908	235,979

(The accompanying notes are an integral part of these condensed financial statements)

Force Protection Video Equipment Corp
Statements of Cash Flows (Unaudited)
For the Three Months Ended July 31, 2017 and 2016

	Three Months Ended July 31, 2017	Three Months Ended July 31, 2016
Cash flows from operating activities:		
Net (Loss)	$ (355,641)	$ (489,212)
Adjustments to reconcile net loss to net cash provided (used in) operating activities:		
Depreciation and Amortization	1,286	936
Accretion of debt discount	229,947	261,063
Changes in assets and liabilities:		
(Increase) in accounts receivable	(5,140)	(1,379)
(Increase) in inventory	(13,574)	(72,096)
Decrease in other assets	9,841	35,509
Increase in accounts payable and accrued expenses	7,247	36,957
(Decrease) in other liabilities	(196)	(20)
Net cash (used) by operating activities	(126,230)	(228,242)
Cash flows from investing activities:		
Purchase of equipment and vehicles	(1,747)	(16,480)
Net cash (used) by investing activities	(1,747)	(16,480)
Cash flows from financing activities:		
Proceeds from convertible promissory notes	65,000	127,500
Net cash provided by financing activities	65,000	127,500
Increase (decrease) in cash	(62,977)	(117,222)
Cash and cash equivalents at beginning of period	188,773	227,273
Cash and cash equivalents at end of period	$ 125,796	$ 110,051
Supplemental disclosures of cash flow information:		
Cash paid for interest	$ -	$ -
Cash paid for income taxes	$ -	$ -
Non-cash operating activities:		
4,058,933 shares of common stock issued for conversion of notes payable	$ 82,697	$ 182,740

(The accompanying notes are an integral part of these condensed financial statements)

NOTE 1 –ORGANIZATION AND GOING CONCERN

Organization

Force Protection Video Equipment Corp., (the Company), was incorporated on March 11, 2011, under the laws of the State of Florida as M Street Gallery, Inc. On September 25, 2013, we changed our name to Enhance-Your-Reputation.com, Inc. and changed our business to providing reputation management and enhancement services. On February 2, 2015 the Company changed its name to Force Protection Video Corp. to focus on the sale of mini body video cameras and accessories to consumers and law enforcement.

Going Concern

The Company's financial statements are prepared using accounting principles generally accepted in the United States of America and applicable to a going concern, which contemplates the realization of assets and satisfaction of liabilities in the normal course of business.

During the three months ended July 31, 2017 and year ended April 30, 2017, the Company recognized revenue of $13,715 and $86,075, respectively, and a net operating loss of $116,603 and $770,764, respectively. As of July 31, 2017, the Company had negative working capital of $95,955 and an accumulated deficit of $3,348,037.

In view of these conditions, the ability of the Company to continue as a going concern is in doubt and dependent upon achieving a profitable level of operations and on the ability of the Company to obtain necessary financing to fund ongoing operations. Historically, the Company has relied upon funds from the sale of shares of stock, issuance of promissory notes and loans from its shareholders and private investors to finance its operations and growth. Management is planning to raise necessary additional funds for working capital through loans and/or additional sales of its common stock. However, there is no assurance that the Company will be successful in raising additional capital or that such additional funds will be available on acceptable terms, if at all. Should the Company be unable to raise this amount of capital its operating plans will be limited to the amount of capital that it can access. These financial statements do not give effect to any adjustments which will be necessary should the Company be unable to continue as a going concern and therefore be required to realize its assets and discharge its liabilities in other than the normal course of business and at amounts different from those reflected in the accompanying financial statements.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The unaudited financial statements of Force Protection Video Equipment Corp. (the "Company") as of July 31, 2017, and for the three months ended July 31, 2017 and 2016, have been prepared in accordance with accounting principles generally accepted in the United States for interim financial reporting. Accordingly, they do not include all of the disclosures required by accounting principles generally accepted in the United States for complete financial statements and should be read in conjunction with the audited consolidated financial statements and notes thereto for the year ended April 30, 2017, as filed with the Securities and Exchange Commission as part of the Company's Form 10-K. In the opinion of management, all adjustments (consisting only of normal recurring adjustments) considered necessary for a fair presentation of the interim financial information have been included. The Company did not record an income tax provision during the periods presented due to net taxable losses. The results of operations for any interim period are not necessarily indicative of the results of operations for the entire year.

Estimates

The preparation of the Company's financial statements requires management to make estimates and use assumptions that affect the reported amounts of assets, liabilities, revenues, and expenses. These estimates and assumptions are affected by management's application of accounting policies. On an on-going basis, the Company evaluates its estimates. Actual results and outcomes may differ materially from these estimates and assumptions.

Cash and Cash Equivalents

The Company considers all highly liquid investments with the original maturities of three months or less to be cash equivalents.

Inventory

Our inventory is comprised of finished goods and primarily includes cameras and recording equipment. The Company's inventory is stated at the lower of cost or market and expensed to cost of goods sold upon sale using the average-cost method. The Company also makes prepayments against the future delivery of inventory classified as prepaid inventory.

Accounts Receivable

Accounts receivable are reported at the customers' outstanding balances. The Company does not have a history of significant bad debt and has not recorded any allowance for doubtful accounts. Interest is not accrued on overdue accounts receivable. The Company evaluates receivables on a regular basis for potential reserve.

Property and Equipment

Fixed assets are carried at cost, less accumulated depreciation and amortization. Major improvements are capitalized, while repair and maintenance are expensed when incurred. Renewals and betterments that materially extend the life of the assets are capitalized. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts, and any resulting gain or loss is reflected in income for the period.

For federal income tax purposes, depreciation is computed under the modified accelerated cost recovery system. Depreciation for financial statement purposes is computed on a straight-line basis over estimated useful lives of the related assets. The estimated useful lives of depreciable assets are:

	Estimated Useful Lives
Vehicles	5 years
Office Equipment	3 - 5 years
Furniture & equipment	5 - 7 years

Income Taxes

The Company accounts for income taxes using the asset and liability method. Under the asset and liability method, deferred tax assets and liabilities are recognized for the future tax consequences attributed to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases and tax credits and loss carry-forwards. 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 and carry-forwards are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. A valuation allowance is established when necessary to reduce deferred tax assets to amounts expected to be realized. The Company reports a liability for unrecognized tax benefits resulting from uncertain income tax positions, if any, taken or expected to be taken in an income tax return. Estimated interest and penalties are recorded as a component of interest expense or other expense, respectively.

Revenue Recognition

The Company recognizes revenue when (a) pervasive evidence of an arrangement exists (b) products are delivered or services have been rendered (c) the sales price is fixed or determinable, and (d) collection is reasonably assured.

Marketing and Advertising Costs

Marketing and advertising costs are anticipated to be expensed as incurred. During the three months ended July 31, 2017 and 2016, the Company recognized $10,954 and $46,361, respectively in marketing and advertising costs.

Stock Based Compensation

The Company accounts for equity instruments issued in exchange for the receipt of goods or services from other than employees in accordance with FASB ASC 718-10 and the conclusions reached by FASB ASC 505-50. Costs are measured at the estimated fair market value of the consideration received or the estimated fair value of the equity instruments issued, whichever is more reliably measurable. The value of equity instruments issued for consideration other than employee services is determined on the earliest of a performance commitment or completion of performance by the provider of goods or services as defined by FASB ASC 505-50.

Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Company utilizes a three-tier fair value hierarchy which prioritizes the inputs used in measuring fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). These tiers include:

Level 1, defined as observable inputs such as quoted prices for identical instruments in active markets;

Level 2, defined as inputs other than quoted prices in active markets that are either directly or indirectly observable such as quoted prices for similar instruments in active markets or quoted prices for identical or similar instruments in markets that are not active; and

Level 3, defined as unobservable inputs in which little or no market data exists, therefore requiring an entity to develop its own assumptions, such as valuations derived from valuation techniques in which one or more significant inputs or significant value drivers are unobservable.

As of July 31, 2017 and April 30, 2017, the Company did not have any assets or liabilities that were required to be measured at fair value on a recurring basis or on a non-recurring basis.

Fair Value of Financial Instruments

The Company's financial instruments consist of cash and cash equivalents and accounts payable and accrued expenses. The carrying amounts of the Company's financial instruments approximate fair value because of the short term maturity of these items. These fair value estimates are subjective in nature and involve uncertainties and matters of significant judgment and, therefore, cannot be determined with precision. Changes in assumptions could significantly affect those estimates. We do not hold or issue financial instruments for trading purposes, nor do we utilize derivative instruments.

Net Income (Loss) Per Share

The computation of basic earnings per share ("EPS") is based on the weighted average number of shares that were outstanding during the period, including shares of common stock that are issuable at the end of the reporting period. The computation of diluted EPS is based on the number of basic weighted-average shares outstanding plus the number of common shares that would be issued assuming the exercise of all potentially dilutive common shares outstanding using the treasury stock method. The computation of diluted net income per share does not assume conversion, exercise or contingent issuance of securities that would have an antidilutive effect on earnings per share. Therefore, when calculating EPS, if the Company experienced a loss, there is no inclusion of dilutive securities as their inclusion in the EPS calculation is antidilutive. Furthermore, options and warrants will have a dilutive effect under the treasury stock method only when the average market price of the common stock during the period exceeds the exercise price of the options or warrants (they are in the money).

Following is the computation of basic and diluted net loss per share for the three months ended July 31, 2017 and 2016:

	Three Months Ended July 31,	
	2017	**2016**
Basic and Diluted EPS Computation		
Numerator:		
Loss available to common stockholders'	$ (355,641)	$ (489,212)
Denominator:		
Weighted average number of common shares outstanding	3,903,908	235,979
Basic and diluted EPS	$ (0.09)	$ (2.07)

Potentially dilutive securities not included in the calculation of diluted net loss per share attributable to common stockholders because to do so would be anti-dilutive are as follows (in common stock equivalent shares):

Convertible promissory notes	73,918,636	643,731

Concentrations of risk

During the three months ended July 31, 2017, four customers accounted for 73.1% of sales (40.2%, 12.3%, 10.6% and 10.0%). During the three months ended July 31, 2016, one customer accounted for 10.2% of sales.

The Company relies on third parties for the supply and manufacture of its capture devices, some of which are sole-source suppliers. The Company believes that outsourcing manufacturing enables greater scale and flexibility. As demand and product lines change, the Company periodically evaluates the need and advisability of adding manufacturers to support its operations. In instances where a supply and manufacture agreement does not exist or suppliers fail to perform their obligations, the Company may be unable to find alternative suppliers or satisfactorily deliver its products to its customers on time, if at all. During the three months ended July 31, 2017, two suppliers accounted for 85.4% (52.7% and 32.7%) of our inventory purchases. During the three months ended July 31, 2016, one supplier accounted for 91.7% of our inventory purchases.

Recent Accounting Pronouncements

In March 2016, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2016-09, "Compensation-Stock Compensation: Improvements to Employee Share-Based Payment Accounting (Topic 718)", which is intended to simplify several aspects of the accounting for share-based payment award transactions. The guidance will be effective for the fiscal year beginning after December 15, 2016, including interim periods within that year. The Company does not expect adoption of ASU 2016-09 to have a material impact on its financial statements.

In February 2016, the FASB issued ASU No. 2016-02, "Leases (Topic 842)", which supersedes ASC Topic 840, Leases, and creates a new topic, ASC Topic 842, Leases. ASU 2016-02 requires lessees to recognize a lease liability and a lease asset for all leases, including operating leases, with a term greater than 12 months on its balance sheet. ASU 2016-02 also expands the required quantitative and qualitative disclosures surrounding leases. ASU 2016-02 is effective for the Company beginning January 1, 2019. Early adoption is permitted. The Company has determined that the adoption of ASU 2016-02 will currently have no impact on its consolidated financial statements.

We review new accounting standards as issued. Although some of these accounting standards issued or effective after the end of our previous fiscal year may be applicable to us, we have not identified any standards that we believe merit further discussion. We believe that none of the new standards will have a significant impact on our financial statements.

NOTE 3 - FIXED ASSETS

Fixed assets consisted of the following:

	July 31, 2017	April 30, 2017
Vehicles	15,376	15,376
Furniture and fixtures	6,212	6,212
Computers and office equipment	4,227	2,480
Total fixed assets	25,815	24,068
Accumulated depreciation	(6,558)	(5,272)
Total fixed assets	$ 19,257	$ 18,796

During the three months ended July 31, 2017 and 2016, the Company recognized $1,286 and $936, respectively, in depreciation expense. During the three months ended July 31, 2017, the Company purchased $1,747 of computer equipment.

NOTE 4 – CONVERTIBLE PROMISSORY NOTES

Following is a summary of our outstanding convertible promissory notes as of July 31, 2017:

			Current Balances		
Lender	**Issue Date**	**Maturity**	**Principle**	**Interest**	**Total**
RDW Capital, LLC Note 3	3/10/2016	9/10/16	$ 792	$ -	$ 792
RDW Capital, LLC Note 4	5/13/2016	11/13/16	-	4,540	4,540
RDW Capital, LLC Note 5	5/20/2016	11/20/16	-	2,742	2,742
RDW Capital, LLC Note 6	8/22/2016	2/22/17	-	8,398	8,398
RDW Capital, LLC Note 7	9/1/2016	3/1/17	106,476	11,612	118,088
RDW Capital, LLC Note 8	2/6/2017	8/5/17	48,412	2,508	50,920
RDW Capital, LLC Note 9	3/30/2017	9/29/17	78,750	2,146	80,896
RDW Capital, LLC Note 10	4/26/2017	10/26/17	110,000	2,372	112,372
RDW Capital, LLC Note 11	5/30/2017	11/30/17	81,375	1,129	82,504
Totals			$ 425,805	$ 35,447	$ 461,252
Debt discount balance			(137,586)		
Balance sheet balances			$ 288,219		

Following is a summary of our outstanding convertible promissory notes as of April 30, 2017:

			Current Balances		
Lender	**Issue Date**	**Maturity**	**Principle**	**Interest**	**Total**
RDW Capital, LLC Note 3	3/10/2016	9/10/16	$ 792	$ -	$ 792
RDW Capital, LLC Note 4	5/13/2016	11/13/16	-	4,540	4,540
RDW Capital, LLC Note 5	5/20/2016	11/20/16	-	2,742	2,742
RDW Capital, LLC Note 6	8/22/2016	2/22/17	31,674	8,291	39,965
RDW Capital, LLC Note 7	9/1/2016	3/1/17	157,500	8,664	166,164
RDW Capital, LLC Note 8	2/6/2017	8/5/17	48,412	1,477	49,889
RDW Capital, LLC Note 9	3/30/2017	9/29/17	78,750	544	79,294
RDW Capital, LLC Note 10	4/26/2017	10/26/17	110,000	98	110,098
Totals			$ 427,128	$ 26,356	$ 453,484
Debt discount balance			(286,159)		
Balance sheet balances			$ 140,969		

The company determined that each convertible promissory notes conversion feature is indexed to the Company's stock, which is an input to a fair value measurement of a fixed-for-fixed option on equity shares. Thus, the conversion feature of the notes meets the scope exception under FASB Accounting Standards Codification ("ASC") 815-40-15-7 and treatment under ASC 470-20 – *Debt with Conversion and Other Options* is appropriate.

LG Capital Funding, LLC

On September 11, 2015 the Company entered into a Securities Purchase Agreement with LG Capital Funding, LLC ("LG") for the sale of an 8% convertible note in the principal amount of $81,000 and proceeds of $75,000 net of legal expenses. On May 2, 2016, LG converted the remaining balance of principal and interest into shares of common stock. During the three months ended July 31, 2016, the Company recognized debt discount accretion of $7,741.

Black Forest Capital, LLC

On October 8, 2015 the Company sold and Black Forest Capital, LLC ("Black Forest") purchased a 10% convertible note in the principal amount of $53,000 (the "Black Forest Note") of which the Company received $50,000 after payment of legal fees. On July 8, 2016, Black Forrest converted the remaining balance of principal and interest into shares of common stock. During the three months ended July 31, 2016, the Company recognized debt discount accretion of $9,992.

RDW Capital, LLC

On November 12, 2015, the Company entered into a Securities Purchase Agreement ("RDW SPA 1") with RDW Capital, LLC ("RDW"), a Florida limited liability company. On November 12, 2015, the Company and RDW entered into the First Amended Securities Purchase Agreement. On November 12, 2015, the Company and RDW entered into the Second Amended Securities Purchase Agreement. On February 17, 2016, the Company and RDW entered into the Third Amended Securities Purchase Agreement. On February 17, 2016, the Company and RDW entered into the Fourth Amended Securities Purchase Agreement. On May 9, 2016, the Company and RDW entered into a Securities Purchase Agreement ("RDW SPA 2"). On August 22, 2016, the Company and RDW entered into a Securities Purchase Agreement ("RDW SPA 3"). On September 1, 2016, the Company and RDW entered into a Securities Purchase Agreement ("RDW SPA 4"). On March 31, 2017, the Company and RDW entered into a Securities Purchase Agreement ("RDW SPA 5"). RDW SPA 1, amendments thereto, RDW SPA 2, RDW SPA 3, RDW SPA 4 and RDW SPA 5 may hereinafter be referred to collectively as, the " **RDW SPAs** ".

RDW Note 1 - In connection with RDW SPA 1 and amendments thereto, on November 12, 2016, the Company issued to RDW a convertible note ("RWD Note 1") due on April 10, 2016 in the principal amount of $157,500 of which the Company received proceeds of $130,000 after payment of a $7,500 original issue discount (" **OID** ") and legal and due diligence fees totaling $20,000.

RDW Note 1 principle was discounted for the value of the OID, due diligence fees and the intrinsic value of the beneficial conversion feature. The calculated intrinsic value was $121,406. As this amount resulted in a total debt discount that was less than RDW Note 1 principal, the full $121,406 discount was recognized. The resulting $148,906 discount was accreted over the 5 month term of RDW Note 1 through April 10, 2016.

RDW Note 2 - In connection with RDW SPA 1 and amendments thereto, on December 31, 2015, the Company issued to RDW a convertible note ("RDW Note 2") due on June 30, 2016 in the principal amount of $105,000 of which the Company received proceeds of $90,000 after payment of a $5,000 OID and due diligence fees totaling $10,000.

RDW Note 2 principle was discounted for the value of the OID, due diligence fees and the intrinsic value of the beneficial conversion feature. The calculated intrinsic value was $98,000. As this amount resulted in a total debt discount that exceeds RDW Note 2 principal, the discount recorded for the beneficial conversion feature was limited to the principal amount of RDW Note 2. The resulting $105,000 discount was accreted over the 5 month term of RDW Note 2 through June 30, 2016.

Related to RDW Note1 and RDW Note 2, during the three months ended July 31, 2016, the Company recognized $3,756 of interest expense and $35,192 of accretion related to the debt discount.

RDW Note 3 - In connection with RDW SPA 1 and amendments thereto, on March 10, 2016, the Company issued to RDW a convertible note ("RDW Note 3") due on September 10, 2016 in the principal amount of $210,000 of which the Company received proceeds of $180,000 after payment of a $10,000 OID and due diligence fees totaling $20,000.

RDW Note 3 principal was discounted for the OID, due diligence fees, stock issued to an advisor in connection with RDW Note 3 totaling $18,000, and the intrinsic value of the beneficial conversion feature. The calculated intrinsic value was $227,000. As this amount resulted in a total debt discount that exceeded RDW Note 3 principal, the discount recorded for the beneficial conversion feature was limited to the principal amount of RDW Note 3. The resulting $210,000 discount was accreted through April 30, 2016, the date RDW Note 3 was paid down to a principal and interest balance of $792.

During the three months ended July 31, 2016, the Company recognized $151,793 of accretion related to the debt discount.

RDW Note 4 - In connection with RDW SPA 2, on May 13, 2016, the Company issued to RDW a convertible note ("RDW Note 4") due on November 13, 2016 in the principal amount of $105,000 of which the Company received proceeds of $82,500 after payment of a $5,000 OID, $7,500 of legal fees and $10,000 of due diligence fees.

RDW Note 4 principle was discounted for the value of the OID, legal fees due diligence fees and intrinsic value of the beneficial conversion feature. The calculated intrinsic value was $70,000. As this amount resulted in a total debt discount that was less than RDW Note 4 principal, the full $70,000 discount was recognized. The resulting $92,500 discount was accreted over the 6 month term of RDW Note 4 through November 13, 2016.

During the three months ended July 31, 2016, the Company recognized $1,818 of interest expense and $39,715 of accretion related to the debt discount.

RDW Note 5 - In connection with RDW SPA 2, on May 20, 2016, the Company issued to RDW a convertible note ("RDW Note 5") due on November 20, 2016 in the principal amount of $52,500 of which the Company received proceeds of $45,000 after payment of a $2,500 OID and $5,000 of due diligence fees.

RDW Note 5 principle was discounted for the value of the OID, due diligence fees and intrinsic value of the beneficial conversion feature. The calculated intrinsic value was $35,000. As this amount resulted in a total debt discount that was less than RDW Note 5 principal, the full $35,000 discount was recognized. The resulting $42,500 discount was accreted over the 6 month term of RDW Note 5 through November 20, 2016.

During the three months ended July 31, 2016, the Company recognized $909 of interest expense and $16,630 of accretion related to the debt discount.

RDW Note 6 - In connection with RDW SPA 3, on August 22, 2016, the Company issued to RDW a convertible note ("RDW Note 6") due on February 22, 2017 in the principal amount of $157,500 of which the Company received proceeds of $130,000 after payment of a $7,500 OID and legal and due diligence fees totaling $20,000.

RDW Note 6 principle was discounted for the value of the OID, legal and due diligence fees and intrinsic value of the beneficial conversion feature. The calculated intrinsic value was $105,000. As this amount resulted in a total debt discount that was less than RDW Note 6 principal, the full $105,000 discount was recognized. The resulting $132,500 discount was accreted over the 6 month term of RDW Note 6 through February 22, 2017.

During the three months ended July 31, 2017, the Company recognized $108 of interest expense.

<u>RDW Note 7</u> – In connection with RDW SPA 4 under which RDW agreed to purchase an aggregate of up to $367,500 in principal amount of notes, on September 1, 2016, the Company issued to RDW a convertible note ("RDW Note 7") due on March 1, 2017 in the principal amount of $157,500 of which the Company received proceeds of $130,000 after payment of a $7,500 OID and legal and due diligence fees totaling $20,000. The second tranche for $210,000 will occur on the date that is two trading days from the date a registration statement is declared effective by the SEC.

RDW Note 7 principle was discounted for the value of the OID, legal and due diligence fees and intrinsic value of the beneficial conversion feature. The calculated intrinsic value was $105,000. As this amount resulted in a total debt discount that was less than RDW Note 7 principal, the full $105,000 discount was recognized. The resulting $132,500 discount was accreted over the 6 month term of RDW Note 7 through March 1, 2017.

During the three months ended July 31, 2017, the Company recognized $2,948 of interest expense and issued 3,479,200 shares of common stock upon the conversion of $51,024 of RDW Note 7 principal.

<u>RDW Note 8</u> – In connection with RDW SPA 4, on February 6, 2017, the Company issued to RDW a convertible note ("RDW Note 8") due on August 5, 2017 in the principal amount of $210,000 of which the Company received proceeds of $180,000 after payment of a $10,000 OID and legal and due diligence fees totaling $20,000.

RDW Note 8 principle was discounted for the value of the OID, legal and due diligence fees and intrinsic value of the beneficial conversion feature. The calculated intrinsic value was $217,000. As this amount resulted in a total debt discount that exceeded RDW Note 8 principal, the discount recorded for the beneficial conversion feature was limited to the principal amount of RDW Note 8. The resulting $210,000 discount is being accreted over the 6 month term of RDW Note 8 through August 5, 2017.

During the three months ended July 31, 2017, the Company recognized $1,030 of interest expense and $107,333 of accretion related to the debt discount.

<u>RDW Note 9</u> – In connection with RDW SPA 5, on March 30, 2017, the Company issued to RDW a convertible note ("RDW Note 9") due on September 29, 2017 in the principal amount of $78,750 of which the Company received proceeds of $62,500 after payment of a $3,750 OID and legal and due diligence fees totaling $12,500.

RDW Note 9 principle was discounted for the value of the OID, fees and intrinsic value of the beneficial conversion feature. The calculated intrinsic value was $72,000. As this amount resulted in a total debt discount that exceeded RDW Note 9 principal, the discount recorded for the beneficial conversion feature was limited to the principal amount of RDW Note 9. The resulting $78,750 discount is being accreted over the 6 month term of RDW Note 9 through September 29, 2017.

During the three months ended July 31, 2017, the Company recognized $1,602 of interest expense and $39,590 of accretion related to the debt discount.

<u>RDW Note 10</u> – In connection with RDW SPA 5, on April 26, 2017, the Company issued to RDW a convertible note ("RDW Note 10") due on October 26, 2017 in the principal amount of $110,000 of which the Company received proceeds of $90,000 after payment of a $10,000 OID and legal fees totaling $10,000.

RDW Note 10 principle was discounted for the value of the OID, fees and intrinsic value of the beneficial conversion feature. The calculated intrinsic value was $134,000. As this amount resulted in a total debt discount that exceeded RDW Note 10 principal, the discount recorded for the beneficial conversion feature was limited to the principal amount of RDW Note 10. The resulting $110,000 discount is being accreted over the 6 month term of RDW Note 10 through October 26, 2017.

During the three months ended July 31, 2017, the Company recognized $2,274 of interest expense and $55,604 of accretion related to the debt discount.

RDW Note 11 – In connection with RDW SPA 5, on May 30, 2017, the Company issued to RDW a convertible note ("RDW Note 11") due on November 30, 2017 in the principal amount of $81,375 of which the Company received proceeds of $65,000 after payment of a $3,875 OID and legal and due diligence fees totaling $12,500.

RDW Note 11 principle was discounted for the value of the OID, fees and intrinsic value of the beneficial conversion feature. The calculated intrinsic value was $102,000. As this amount resulted in a total debt discount that exceeded RDW Note 11 principal, the discount recorded for the beneficial conversion feature was limited to the principal amount of RDW Note 11. The resulting $81,375 discount is being accreted over the 6 month term of RDW Note 11 through November 30, 2017.

During the three months ended July 31, 2017, the Company recognized $1,129 of interest expense and $27,420 of accretion related to the debt discount.

RDW Note 1 through RDW Note 11 may hereinafter be referred to collectively as, the " **RDW Notes** " .

The RDW Notes have the following terms and conditions:

- The principal amount outstanding accrues interest at a rate of eight percent (8%) per annum.
- Interest is due and payable on each conversion date and on the Maturity Date.
- At any time, at the option of the holder, the RDW notes are convertible, into shares of our common stock at a conversion price equal to sixty percent (60%) of the lowest traded price of our common stock in the twenty (20) days prior to the conversion date, at any time, at the option of the holder (the " Conversion Price ").
- T he RDW Notes are unsecured obligations.
- We may prepay the RDW Notes in whole or in part at any time with ten (10) days written notice to the holder for the sum of the outstanding principal and interest multiplied by one hundred and thirty percent (130%). RDW may continue to convert the notes from the date of the notice of prepayment until the date of prepayment.
- Default interest of twenty-four percent (24%) per annum.
- Interest on overdue accrued and unpaid interest will incur a late fee of the lower of eighteen percent (18%) per annum or the maximum rate permitted by law.
- Upon an event of default, RDW may accelerate the outstanding principal, plus accrued and unpaid interest, and other amounts owing through the date of acceleration (" Acceleration ").
- Upon Acceleration, the amount due will be one hundred thirty percent (130%) of the outstanding principal amount of the Note and accrued and unpaid interest, together with payment of all other amounts, costs, expenses and liquidated damages.
- In the event of our default, at the request of the holder, we must pay one hundred fifty percent (150%) of the outstanding balance plus accrued interest and default interest.
- We must reserve three (3) times the amount of shares necessary for the issuance of common stock upon conversion.

- Conversions of the RDW Notes shall not be permitted if such conversion will result in the holder owning more than four point ninety-nine percent (4.99%) of our common shares outstanding after giving effect to such conversion.

In total, during the three months ended July 31, 2017 and 2016, the Company recognized $9,091 and $6,483, respectively, of interest expense and $229,947 and $261,063, respectively, of accretion related to the debt discount of the RDW Notes.

In total, during the three months ended July 31, 2017, RDW converted $82,697 of RDW Note principal into 4,058,933 shares of common stock.

NOTE 5 – COMMITMENTS AND CONTINGENCIES

Product Warranties

Our manufacturer(s) provide the Company with a 2 year warranty. The Company products are sold with a 1 year manufacturer's warranty. The Company offers a 1 year extended warranty for a fee. The extended warranty expires at the end of the second year from the date of purchase with warranty costs during the two year period being born by the manufacturer. As a result, the Company has no, or limited warranty liability exposure.

Operating Lease

On March 21, 2015, the Company entered into a lease of office space at 130 Iowa Lane, Suite 102, Carry, North Carolina 27511. The lease expires on March 31, 2018. The Company has no other noncancelable operating leases. Future minimum lease payments under this operating lease with an initial term in excess of one year as of July 31, 2017 are as follows:

Fiscal Year	
2018	$11,227
2019	$10,144
Thereafter	$0

During the three months ended July 31, 2017 and 2016, rent expense for office space totaled $3,694 and $3,694, respectively.

NOTE 6 – STOCKHOLDER'S EQUITY

As of July 31, 2017 and April 30, 2017, there were 5,758,296 and 1,698,494 shares of common stock outstanding, respectively. As of July 31, 2017 and April 30, 2017 there were 1,000,000 shares of Series A Preferred Stock outstanding.

On January 19, 2016, we amended our Articles of Incorporation to increase our authorized common stock from 50,000,000 shares to 250,000,000 shares and authorized the creation of 1,000,000 shares of Series A preferred stock with each share being entitled to 200,000 (i.e., 200:1) votes per share and with no right of conversion into shares of common stock.

On September 8, 2016, we amended our Articles of Incorporation to increase our authorized common stock from 250,000,000 shares to 750,000,000 shares and to increase our authorized Series A Preferred Stock from 1,000,000 shares to 5,000,000 shares.

On March 31, 2017, we amended our Articles of Incorporation to effect a 1:250 reverse stock split which became effective on April 24, 2017.

During the three months ended July 31, 2017 , we issued 4,058,933 shares of common stock in exchange for convertible notes totaling $82,697.

During the year ended April 30, 2017 , we issued 1,527,931 shares of common stock in exchange for convertible notes totaling $755,401, and issued 8,423 shares of common stock valued at $20,000 as fees related to the issuance of certain RDW Notes.

NOTE 7 – SUBSEQUENT EVENTS

Management has reviewed material events subsequent of the quarterly period ended July 31, 2016 and prior to the filing of financial statements in accordance with FASB ASC 855 "Subsequent Events".

Subsequent to July 31, 2017 and through September 6, 2017, RDW converted $27,656 of convertible note principal into 4,672,000 shares of common stock.

On August 10, 2017 and August 31, 2017, the Company received orders totaling $38,540 and $5,195, respectively, from an undisclosed governmental entity for the purchase of Cameras, clips, docking stations, data storage along with software updates on net 30 day payment terms.

ITEM 2. MANAGEMENTS DISCUSSION AND ANALYSIS OR PLAN OF OPERATION

Forward Looking Statements

The following discussion and analysis of our financial condition and results of operations should be read in conjunction with our condensed financial statements and related notes appearing elsewhere in this Quarterly Report on Form 10-Q and our April 30, 2016 Annual Report on Form 10-K.

This Quarterly Report on Form 10-Q contains forward-looking statements. All statements other than statements of historical facts contained in this Quarterly Report on Form 10-Q, including statements regarding our future results of operations and financial position, business strategy and plans and our objectives for future operations, are forward-looking statements. The words "believe," "may," "will," "estimate," "continue," "anticipate," "intend," "expect" and similar expressions are intended to identify forward-looking statements. We have based these forward-looking statements largely on our estimates of our financial results and our current expectations and projections about future events and financial trends that we believe may affect our financial condition, results of operations, business strategy, short-term and long-term business operations and objectives, and financial needs. These forward-looking statements are subject to a number of risks, uncertainties and assumptions. Moreover, we operate in a very competitive and rapidly changing environment. New risks emerge from time to time. It is not possible for our management to predict all risks, nor can we assess the impact of all factors on our business or the extent to which any factor, or combination of factors, may cause actual results to differ materially from those contained in any forward-looking statements we may make. In light of these risks, uncertainties and assumptions, the forward-looking events and circumstances discussed in this Quarterly Report on Form 10-Q may not occur and actual results could differ materially and adversely from those anticipated or implied in the forward-looking statements.

You should not rely upon forward-looking statements as predictions of future events. Although we believe that the expectations reflected in the forward-looking statements are reasonable, we cannot guarantee that the future results, levels of activity, performance or events and circumstances reflected in the forward-looking statements will be achieved or occur. Moreover, neither we nor any other person assumes responsibility for the accuracy and completeness of the forward-looking statements. We undertake no obligation to update publicly any forward-looking statements for any reason after the date of this Quarterly Report on Form 10-Q to conform these statements to actual results or to changes in our expectations.

You should read this Quarterly Report on Form 10-Q and the documents that we reference in this Quarterly Report on Form 10-Q and have filed with the Securities and Exchange Commission (the "SEC") with the understanding that our actual future results, levels of activity, performance and events and circumstances may be materially different from what we expect.

As used herein, the "Company," "our," "we," or "us" and similar terms refers to Enhance-Your-Reputation.com, Inc. unless the context indicates otherwise.

Overview

The Company is in the business of selling video and audio capture devices initially targeted to law enforcement agencies. The Company has established a web site at www.forceprovideo.com whereby customers can view the Company's products and place orders. We believe that given recent current events between law enforcement agencies and the public, which has been widely reported by the media, there is a significant market opportunity for the Company's products.

Products

Our video and audio capture devices are compact, ergonomic, tamperproof and designed to capture HD video and/or audio on demand enabling our customers to capture content while engaged in a wide range of activity. We also sell accessories that enhance the functionality and versatility of our products, including mounts, such as the helmet, handlebar, roll bar and tripod mounts, as well as mounts that enable users to wear the camera on their bodies, such as the wrist housing, chest harness and head strap. Other accessories include spare batteries, charging accessories and memory drives. Our products are marketed primarily to law enforcement due to their unique need to capture important events in the course of their duties.

Our primary hardware products consist of the LE10 Law Enforcement Video Recorder, LE50 HD Body Cam, SC1 Sunglass Camera and Citadel 3G Solar Security Camera

Distribution

Customers purchase products from our website and by telephone order. All products are shipped from our manufacturer to our facility in North Carolina where we process and ship product to our customers using Federal Express or United Parcel Services. Customers pay all shipping charges.

Marketing

Currently, our sales and marketing efforts include print marketing brochures featuring our products to state and local law enforcement agencies. We create and deliver brochures to state and local law enforcement, every four (4) weeks, using U.S. Mail.

Results of Operations

As of July 31 , 2017 , we had total assets of $289,890 and total liabilities of $364,962. Since our inception to July 31, 2017 , we have accumulated a deficit of $3,348,037. We anticipate that we will continue to incur losses for the foreseeable future. Our financial statements have been prepared assuming that we will continue as a going concern. We expect we will require additional capital to meet our long term operating requirements. We expect to raise additional capital through the sale of equity or debt securities.

Three Months Ended July 31, 2017 Compared with the three months ended July 31, 2016

Revenue

Revenue is generated from the sale of our video and audio capture devices and related accessories. For the three months ended July 31, 2017, the Company recognized $13,715 of revenue compared to $15,712 during the three months ended July 31, 2016. Sales decreased $1,997 or 12.7% due to the sale of fewer products. In order to improve sales, the Company recently released a 30 page catalog that includes surveillance products not previously offered. Additionally, thus far in our second fiscal quarter, we have received orders totaling approximately $46,810 and expect sales to meaningfully exceed our quarter over quarter and prior year quarter comps.

Gross profit

Gross profit was $7,304 and $4,308 during the three months ended July 31, 2017 and 2016, respectively. Our Gross margin for the three months ended July 31, 2017 and 2016 was 53.3% and 27.4%, respectively. The year-over-year increase in gross margin was due to increased volumes of higher margin product. The Company anticipates fluctuations in the mix of product sales and cannot meaningfully determine at this early stage if our gross margin will increase or decrease with any degree of accuracy.

Operating Expenses

General and administrative costs include costs related to personnel, professional fees, travel and entertainment, public company costs, product development, insurance and other office related costs. General and administrative costs decreased $60,227 to $107,122 during the three months ended July 31, 2017 compared to $167,349 during the three months ended July 31, 2016 . General and administrative costs decreased during the three months ended July 31, 2017 compared to the three months ended July 31, 2016 primarily due to decreased professional service fees , dues and insurance offset by slightly higher personnel costs.

Sales and marketing costs include costs to promote and sell our products. Sales and marketing costs decreased $41,842 to $16,785 during the three months ended July 31 , 2017 compared to $58,627 the three months ended July 31 , 2016. Sales and marketing costs decreased during the three months ended July 31, 2017 compared to the three months ended July 31, 2016 due to more targeted marketing efforts.

Other Income (Expense)

All the elements of other income (expense) relate to our convertible promissory notes. During the three months ended July 31, 2017 and 2016, the Company incurred $9,091 and $6,481, respectively, of interest expense and $229,947 and $261,063, respectively, of debt discount accretion.

Liquidity and Working Capital

Our principal source of liquidity is cash in the bank and salable inventory. As of July 31, 2017 our current assets totaled $268,688 and were comprised primarily of $125,796 in cash, $6,878 of accounts receivable and $136,014 of inventory and prepaid inventory. These conditions raise doubt about our ability to continue as a going concern. Management recognizes that in order for us to meet our capital requirements, and continue to operate, additional financing will be necessary. We expect to raise additional funds through private or public equity investment in order to expand the range and scope of business operations. We will try to raise additional funds through private or public equity but there is no assurance that such additional funds will be available for us to finance our operations on acceptable terms, if at all. If we are unable to raise additional capital or generate positive cash flow, it is unlikely that we will be able to continue as a going concern. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

For the three months ended July 31, 2017, net cash flows used in operating activities was $126,230, compared to $228,242 for the three months ended July 31, 2016.

For the three months ended July 31, 2017, net cash flows used in investing activities was $1,747, compared to $16,480 for the three months ended July 31, 2016.

For the three months ended July 31, 2017, we generated cash flows from financing activities of $65,000 from the issuance of a convertible promissory note compared to $127,500 from the issuance of two convertible promissory notes for the three months ended July 31, 2016. To date, we have financed our operations primarily through the issuance of debt and equity.

OffBalance Sheet Arrangements

We have no off-balance sheet arrangements.

Recently Issued Accounting Pronouncements

See Note 2 to our Consolidated Financial Statements for more information regarding recent accounting pronouncements and their impact to our consolidated results of operations and financial position.

ITEM 4. CONTROLS AND PROCEDURES

Disclosure Controls and Procedures

As of July 31, 2017, under the direction of the Chief Executive Officer and Chief Financial Officer, the Company evaluated the effectiveness of the design and operation of our disclosure controls and procedures, as defined in Rule 13a — 15(e) under the Securities Exchange Act of 1934, as amended. Based on the evaluation of these controls and procedures required by paragraph (b) of Sec. 240.13a-15 or 240.15d-15 the disclosure controls and procedures have been found to be ineffective.

The Company maintains a set of disclosure controls and procedures designed to ensure that information required to be disclosed by us in our reports filed under the securities Exchange Act, is recorded, processed, summarized, and reported within the time periods specified by the SEC's rules and forms. Disclosure controls are also designed with the objective of ensuring that this information is accumulated and communicated to our management, including our Chief Executive Officer and Chief Financial Officer, as appropriate, to allow timely decisions regarding required disclosure.

Management's assessment of ineffectiveness is due to the following:

(1) *Lack of segregation of duties* . Management has found it necessary to limit the Company's administrative staffing in order to conserve cash, until the Company's level of business activity increases. As a result, there is limited segregation of duties amongst the employees, and the Company has identified this as a material weakness in the Company's internal controls. The Company intends to remedy this material weakness by hiring additional employees and reallocating duties, including responsibilities for financial reporting, among the employees as soon as there are sufficient resources available. However, until such time, this material weakness will continue to exist. Despite the limited number of employees and limited segregation of duties, management believes that the Company is capable of following its disclosure controls and procedures effectively.

(2) *Lack of in-house US GAAP Expertise.* Our current accounting personnel perform adequately in the basic accounting and recordkeeping function. However, our operations and business practices include complex technical accounting issues that are outside the routine basic functions. These technical accounting issues are complex and require significant expertise to ensure that the accounting and reporting are accurate and in accordance with generally accepted accounting principles.

Changes in internal controls

There were no changes in our internal control over financial reporting (as defined in Rules 13a-15(f) and 15d-15(f) under the Exchange Act) that occurred during the period covered by this report that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting.

PART II - OTHER INFORMATION

ITEM 2. UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS

During the three months ended July 31, 2017, the Company issued 4,058,933 shares of common stock to RDW Capital, LLC upon the conversion of debt totaling $82,697.

ITEM 5. OTHER INFORMATION

None.

ITEM 6. EXHIBITS

(a) The exhibits required to be filed herewith by Item 601 of Regulation S-K, as described in the following index of exhibits, are incorporated herein by reference, as follows:

Exhibit No.	Description of Exhibit
3.1	Articles of Incorporation dated March 11, 2011 (1)
3.2	Amendment to Articles of Incorporation dated March 28, 2011 (1)
3.3	Amendment to Articles of Incorporation dated September 25, 2013 (1)
3.4	Amendment to Articles of Incorporation dated January 30, 2015 (1)
3.5	Amendment to Articles of Incorporation dated December 1, 2015 (1)
3.6	Amendment to Articles of Incorporation filed on January 19, 2016 to increase the authorized common stock outstanding from 50,000,000 to 250,000,000; par value $0.0001 and to create a series of preferred stock consisting of 1,000,000 shares designated as Series A Preferred stock; par value $0.0001 (1)
3.7	Amendment to Articles of Incorporation effective September 8, 2016 to increase the authorized common stock outstanding to 750,000,000; par value $0.0001 and increase Series A Preferred stock to 5,000,000; par value $0.0001 (7)
3.8	Bylaws (1)
3.9	Amendment to Articles of Incorporation filed on March 31, 2017 to reduce the number of common shares outstanding in a 1:250 reverse stock split (8)
10.1	Securities Purchase Agreement dated November 12, 2015 with RDW Capital, LLC (1)
10.2	First Amended Securities Purchase Agreement dated November 12, 2015 with RDW Capital LLC (1)
10.3	Second Amended Securities Purchase Agreement dated November 12, 2015 with RDW Capital, LLC (1)
10.4	Registration Rights Agreement dated November 12, 2015 with RDW Capital, LLC (1)
10.5	Convertible Promissory Note dated November 12, 2015 held by RDW Capital, LLC (1)
10.6	Convertible Promissory Note dated December 31, 2015 held by RDW Capital, LLC (2)
10.7	Convertible Promissory Note dated March 10, 2016 held by RDW Capital, LLC (5)
10.8	Third Amended Securities Purchase Agreement dated February 17, 2016 with RDW Capital, LLC (1)
10.9	Fourth Amended Securities Purchase Agreement dated February 17, 2016 with RDW Capital, LLC (3)
10.10	Securities Purchase Agreement dated May 9, 2016 with RDW Capital, LLC (4)
10.11	Convertible Promissory Note dated May 13, 2016 held by RDW Capital, LLC (4)
10.12	Convertible Promissory Note dated May 20, 2016 held by RDW Capital, LLC (5)
10.13	Registration Rights Agreement dated May 9, 2016 with RDW Capital, LLC (4)
10.14	Securities Purchase Agreement dated August 22, 2016 with RDW Capital, LLC (6)

10.15	Convertible Promissory Note dated August 22, 2016 held by RDW Capital, LLC [6]
10.16	Securities Purchase Agreement dated September 1, 2016 with RDW Capital, LLC [7]
10.17	Convertible Promissory Note dated September 1, 2016 held by RDW Capital, LLC [7]
10.18	Registration Rights Agreement dated September 1, 2016 with RDW Capital, LLC [7]
10.19	Convertible Promissory Note dated February 6, 2017 held by RDW Capital, LLC [9]
10.20	Securities Purchase Agreement dated March 31, 2017 with RDW Capital, LLC [8]
10.21	Convertible Promissory Note dated March 30, 2017 held by RDW Capital, LLC [8]
10.22	Convertible Promissory Note dated April 26, 2017 held by RDW Capital, LLC [9]
10.23	Convertible Promissory Note dated May 30, 2017 held by RDW Capital, LLC [9]
10.19	Convertible Promissory Note dated October 8, 2015 with Black Forest Capital, LLC [1]
10.20	Convertible Promissory Note dated September 11, 2015 LG Capital Funding, LLC [1]
10.21	Employment Agreement Paul Feldman [1]
10.22	Shenzen AE Technology Purchase Order [1]
10.23	Agreement with Carter, Terry & Company [1]
31.1 *	Certification of Principal Executive Officer and Principal Financial Officer Pursuant to Rule 13a-14 of the Securities Exchange Act of 1934, As Adopted Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002*
32.1 *	Certification of Principal Executive Officer and Principal 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 Taxonomy Extension - Schema Document**
101.CAL	XBRL Taxonomy Extension - Calculation Linkbase Document**
101.DEF	XBRL Taxonomy Extension - Definition Linkbase Document**
101.LAB	XBRL Taxonomy Extension - Label Linkbase Document**
101.PRE	XBRL Taxonomy Extension - Presentation Linkbase Document**

* Filed herewith
** Furnished herewith. XBRL (eXtensible Business Reporting Language) information is furnished and not filed or a part of a registration statement or prospectus for purposes of Sections 11 or 12 of the Securities Act of 1933, as amended, is deemed not filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and otherwise is not subject to liability under these sections.

(1) Incorporated by reference to Form S-1 filed on February 22, 2016.
(2) Incorporated by reference to Form 8-K filed on January 4, 2016.
(3) Incorporated by reference to Form S-1/A filed on March 11, 2016
(4) Incorporated by reference to Form 8-K filed on May 18, 2016.
(5) Incorporated by reference to Form 10-K filed on June 27, 2016.
(6) Incorporated by reference to Form 8-K filed on August 24, 2016.
(7) Incorporated by reference to Form S-1 filed on October 11, 2016.
(8) Incorporated by reference to Form 8-K filed on March 31, 2017.
(9) Incorporated by reference to Form 10-K filed on July 27, 2017.

Signatures

In accordance with Section 13 or 15(d) of the Securities Act of 1933, as amended, the Company caused this report to be signed on its behalf by the undersigned, thereto duly authorized.

	Force Protection Video Equipment Corp. (Registrant)
September 12, 2017	By: */s/ Paul Feldman*
	Paul Feldman Chief Executive Officer, Chief Financial Officer and Director

Exhibit 31.1

CERTIFICATION PURSUANT TO RULE 13A-14(A) OF THE SECURITIES EXCHANGE ACT OF 1934 AS ADOPTED PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Paul Feldman, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Force Protection Video Equipment Corp. (the "Registrant");

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. As the registrant's certifying officer I am 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 my supervision, to ensure that material information relating to the registrant is made known to me 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 my 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 my 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. As the registrant's certifying officer I have disclosed, based on my 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 reasonably 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 control over financial reporting.

Date: September 12, 2017

By **/s/ Paul Feldman**
Paul Feldman
Chief Executive Officer and Chief Financial Officer
(Principal Executive Officer and Principal Financial Officer)

Exhibit 32.1

CERTIFICATION PURSUANT TO 18 U.S.C. 1350
AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of Force Protection Video Equipment Corp. (the "Company") on Form 10-Q for the fiscal quarter ended July 31, 2017, I, Paul Feldman, Chief Executive Officer and Chief Financial Officer of Force Protection Video Equipment Corp., hereby certify pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, to the best of my knowledge and belief, that:

(1) Such Annual Report on Form 10-K for the fiscal quarter ended July 31, 2017, fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in such Quarterly Report on Form 10-Q for the fiscal quarter ended July 31, 2017, fairly presents, in all material respects, the financial condition and results of operations of Force Protection Video Equipment Corp.

Date: September 12, 2017

By **/s/ Paul Feldman**
Paul Feldman
Chief Executive Officer and Chief Financial Officer
(Principal Executive Officer and Principal Financial Officer)