SportsQuest, Inc.
Form 10-Q
August 12, 2008

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

FORM 10-Q

(Mark One)

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

FOR THE QUARTERLY PERIOD ENDED April 30, 2008

OR

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

Commission file number: 333-143694

SPORTSQUEST, INC.

(Exact name of Registrant as specified in its charter)

Delaware **(State or jurisdiction of Incorporation or organization)**	**22-2742564** **(IRS Employer ID Number)**
1809 East Broadway, #125, Oviedo, Florida **(Address of principal executive offices)**	**32765** **(Zip Code)**

Registrant's telephone number, including area code: (757) 661-9645

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

None

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

Common Stock, $0.001 par value per share

(Title of Class)

Indicate by check mark whether the Registrant (1) has filed all reports required 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 o

Indicate by check mark whether the Registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer. See definition of “accelerated filer and large accelerated filer” in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer o	Accelerated filer ¨	Non-Accelerated filer ¨	Small Business Issuer 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

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

Class	Outstanding at August 80, 2008
Common stock, $0.0001 par value	12,387,594

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PART I FINANCIAL INFORMATION

General

The accompanying condensed consolidated financial statements have been prepared in accordance with the instructions to Form 10-Q. Therefore, they do not include all information and footnotes necessary for a complete presentation of financial position, results of operations, cash flow, and stockholders' deficit in conformity with generally accepted accounting principles in the United States of America. Except as disclosed herein, there has been no material change in the information disclosed in the notes to the consolidated financial statements included in the Company's annual report on Form 10-KSB for the year ended October 31, 2007. In the opinion of management, all adjustments considered necessary for a fair presentation of the results of operations and financial position have been included and all such adjustments are of a normal recurring nature. Operating results for the quarter ended April 30, 2008 are not necessarily indicative of the results that can be expected for the year ended October 31, 2008.

SPORTSQUEST, INC.
BALANCE SHEET
As of April 30, 2008 and October 31, 2007

ASSETS

CURRENT ASSETS		**4/30/2008**		**10/31/2007**
Cash	$	64,910	$	178,069
Total Current Assets		64,910		178,069
OTHER CURRENT ASSETS				
Deferred Tax Asset		284,662		189,534
Investment in Subsidiary		650,000		650,000
Preferred Stock in Investment		3,903,750		3,903,750
Due From Related Party		191,077		37,140
Inventory - Media		10,000,000		10,000,000
Prepaid Packages		125,043		84,693
Total Other Current Assets		15,154,532		14,865,117
FIXED ASSETS				
Furniture & Equipment		8,100		10,500
Accum deprec - Furn & Equip		(890)		(750)
Total Fixed Assets		7,210		9,750
OTHER ASSETS				
Goodwill		487,700		487,700
Total Other Assets		487,700		487,700
TOTAL ASSETS	$	15,714,352	$	15,540,636

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

SPORTSQUEST, INC.
BALANCE SHEET
As of April 30, 2008 and October 31, 2007

LIABILITIES AND STOCKHOLDERS' EQUITY

CURRENT LIABILITIES		**4/30/2008**		**10/31/2007**
Accounts payable	$	76,239	$	104,239
Payroll Liabilities		14,463		1,857
Compensation payable		220,000		78,672
Due to affiliate		150,000		-
Notes payable		3,903,750		4,053,750
Total Current Liabilities		4,364,452		4,238,518
LONG-TERM LIABILITIES				
Note Payable		3,300,000		3,300,000
Bond Payable		986,826		662,860
Total Current Liabilities		4,286,826		3,962,860
TOTAL LIABILITIES		8,651,278		8,201,378
STOCKHOLDERS' EQUITY				
Preferred Stock, $.0001 par value:				
1,200,000 shares authorized; none issued		-		-
Common Stock, $.0001 par value Authorized 98,800,000				
Issued: 11,897,594 and 11,897,594, respectively		1,240		1,190
Additional paid in capital		9,029,195		8,784,245
Treasury stock		(10,000)		-
Accumulated deficit		(1,957,361)		(1,446,177)
Total Stockholders' Equity		7,063,074		7,339,258
TOTAL LIABILITIES AND EQUITY	$	15,714,352	$	15,540,636

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

SPORTSQUEST, INC.
STATEMENT OF OPERATIONS
For the three and six months ending April 30, 2008 and 2007

	THREE MONTHS		SIX MONTHS	
	4/30/2008	4/30/2007	4/30/2008	4/30/2007
	(unaudited)		(unaudited)	
REVENUE	$ 15,000	$ 7,387	$ 15,000	$ 28,183
COST OF SERVICES	-	-	-	-
GROSS PROFIT OR (LOSS)	15,000	7,387	15,000	28,183
GENERAL AND ADMINISTRATIVE EXPENSES	202,569	3,680	385,089	11,831
OPERATING LOSS	(187,569)	3,707	(370,089)	16,352
INTEREST EXPENSE	(206,983)	-	(243,966)	-
GAIN ON SALE OF SUBSIDIARY AND ASSETS	7,743	14,985	7,743	14,985
EXTRAORDINARY LEGAL FEES	-	(47,937)	-	(47,937)
INCOME/(LOSS) BEFORE INCOME TAXES	(386,809)	(29,245)	(606,312)	(16,600)
PROVISION FOR INCOME TAXES	62,118	-	95,128	-
NET INCOME/(LOSS)	$ (324,691)	$ (29,245)	$ (511,184)	$ (16,600)
Earnings (loss) per share, basic	$ (0.03)	$ (0.01)	$ (0.04)	$ (0.01)
Weighted average number of common shares	11,897,594	2,277,922	11,897,594	2,277,922

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

SPORTSQUEST, INC.
STATEMENT OF STOCKHOLDERS' EQUITY
As of April 30, 2008

	COMMON STOCK		PAR VALUE		ADDITIONAL PAID IN CAPITAL		ACCUM DEFICIT		TOTAL EQUITY
Balance, October 31, 2005	2,427,922	$	243	$	425,146	$	(831,580)	$	(406,191)
Net income (loss)							50,402		50,402
Balance, October 31, 2006	2,427,922	$	243	$	425,146	$	(781,178)	$	(355,789)
Other changes for the six months ended April 30, 2007	(150,000)		(15)		(14,985)				(15,000)
Capital Contribution on August 16, 2007	-		-		500,000				500,000
In-Kind Contribution	-		-		1,013				1,013
Common stock issued for debt release on August 16, 2007	6,800,000		680		339,320				340,000
Capital Contribution on August 16, 2007					6,700,000				6,700,000
Common stock issued for assets August 21, 2007 at $0.0001	2,000,000		200		-				200
Capital Contribution on September 13, 2007	-		-		500				500
Capital Contribution on September 21, 2007	-		-		333,333				333,333
Common stock issued for assets September 25, 2007 at $0.0001	819,672		82		499,918				500,000
Net income (loss)							(664,999)		(664,999)
Balance, October 31, 2007	11,897,594	$	1,190	$	8,784,245	$	(1,446,177)	$	7,339,258
Additional Paid in Capital related to Bond Issuance					170,000				170,000
Purchase of Treasuy Stock									(10,000)

Common stock issued as compensation on February 15, 2008	500,000		50		74,950			75,000
Net income (loss)							(511,184)	(511,184)
Balance, April 30, 2008	12,397,594	$	1,240	$	9,029,195	$	(1,957,361) $	7,063,074

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

SPORTSQUEST, INC.
STATEMENTS OF CASH FLOWS
For the six months ending April 30, 2008 and 2007

CASH FLOWS FROM OPERATING ACTIVITIES	**SIX MONTHS 4/30/2008**	**SIX MONTHS 4/30/2007**
Net income (loss)	$ (511,184)	$ (16,600)
Adjustments to reconcile net income to net cash provided by (used in) operating activities:		
Adjustments for charges not requiring outlay of cash:		
Non-cash financing fees	5,000	
Gain on Sale of Asset	(7,743)	
Compensation in the form of common stock	75,000	
Non-cash interest on beneficial bond conversion	73,966	-
Provision for income taxes	(95,128)	-
Sale of subsidiary		(15,000)
Depreciation	140	-
(Increase)/Decrease in prepaid expenses	(40,350)	
Increase/(Decrease) in amount due to affiliate	-	(15,837)
Increase/(Decrease) in accounts payable	(28,000)	-
Increase/(Decrease) in accrued expenses	12,607	47,363
Increase/(Decrease) in compensation payable	220,000	-
Total adjustments to net income	215,492	16,526
Net cash provided by (used in) operating activities	(295,692)	(74)
CASH FLOWS FROM INVESTING ACTIVITIES		
Sale of Asset	2,400	-
Net cash flows provided by (used in) investing activities	2,400	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash Received from Callable Secured Convertible Note	245,000	
Cash Received from Affiliate	48,000	-
Cash (Paid) to Affiliate	(112,867)	-
Net cash provided by (used in) financing activities	180,133	-
CASH RECONCILIATION		
Net increase (decrease) in cash and cash equivalents	(113,159)	(74)
Cash and cash equivalents - beginning balance	178,069	215
CASH AND CASH EQUIVALENTS BALANCE END OF PERIOD	$ 64,910	$ 141

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

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

(UNAUDITED)

APRIL 30, 2008

NOTE 1 - BASIS OF PRESENTATION

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SPORTSQUEST, INC.
NOTES TO FINANCIAL STATEMENTS
April 30, 2008

NOTE 1 ORGANIZATION

We were incorporated in the state of Delaware on April 3, 1986 under the name Bay Head Ventures, Inc. We changed our name to Air Brook Airport Express, Inc. on December 8, 1988. On August 20, 2007, we changed our name to SportsQuest, Inc. The Company was formed primarily to investigate potential merger candidates, asset purchases and other possible business acquisitions.

BUSINESS

The Company continues to seek sports business acquisitions, but its primary activities are to create, develop, own and manage high end sports events and their operating entities, as well as executing a growth strategy involving acquisitions of diverse and effective sports marketing platforms. The Company has been managing the development of the US Pro Golf Tour since August 2007 and anticipates that it will continue to manage the US Pro Golf Tour for the foreseeable future. The Company also owns substantial print and radio media that it intends to deploy for sponsors and advertisers of sporting events developed by the Company.

NOTE 2 GOING CONCERN UNCERTAINTY

The accompanying consolidated financial statements have been prepared assuming that the Company will continue as a going concern. As shown in the financial statements, the Company had a material working capital deficiency and an accumulated deficit at April 30, 2008. These factors raise substantial doubt about the ability of the Company to continue as a going concern. The financial statements do not include adjustments relating to the recoverability of assets and classification of liabilities that might be necessary should the Company be unable to continue in operation with its affiliate.

The Company's present plans, the realization of which cannot be assured, to overcome these difficulties include but are not limited to the continuing effort to investigate business acquisition and merger opportunities and the development of sports events to generate revenues.

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Cash

For purposes of the Statement of Cash Flows, the Company considers all short-term debt securities purchased with a maturity of three months or less to be cash equivalents.

b. Fair Value of Financial Instruments

The carrying amounts of the Company’s financial instruments, which include cash equivalents and current liabilities, approximate their fair values at April 30, 2008.

c. Earnings Per Share

Basic and diluted net income per common share is computed by dividing the net income available to common shareholders for the period by the weighted average number of shares of common stock outstanding during the period. The number of weighted average shares outstanding as well as the amount of net income per share is the same for

basic and diluted per share calculations for all periods reflected in the accompanying financial statements.

SPORTSQUEST, INC.
NOTES TO FINANCIAL STATEMENTS
April 30, 2008

d. Income Taxes

The Company accounts for income taxes in accordance with Statement of Financial Accounting Standards No. 109 "Accounting for Income Taxes", which requires the use of the "liability method". Accordingly, deferred tax liabilities and assets are determined based on differences between the financial statement and tax bases of assets and liabilities, using enacted tax rates in effect for the year in which the differences are expected to reverse. Current income taxes are based on the income that is currently taxable.

e. Use of Estimates

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

f. Advertising Costs

The Company expenses advertising costs when the advertisement occurs. There were no expenditures for advertising during the periods ended April 30, 2008 or 2007.

g. Recognition of Revenue

Revenue reported to date is realized from commissions on sales at the Satellite Terminals and is recognized on the accrual basis. Recognition occurs daily, upon receipt of daily reports of sales of the Satellite Terminals.

h. Recent Accounting Pronouncements

Determination of the Useful Life of Intangible Assets

In April 2008, the Financial Accounting Standards Board (“FASB”) issued FASB Staff Position on Financial Accounting Standard (“FSP FAS”) No. 142-3, “Determination of the Useful Life of Intangible Assets”, which amends the factors that should be considered in developing renewal or extension assumptions used to determine the useful life of intangible assets under SFAS No. 142 “Goodwill and Other Intangible Assets”. The intent of this FSP is to improve the consistency between the useful life of a recognized intangible asset under SFAS No. 142 and the period of the expected cash flows used to measure the fair value of the asset under SFAS No. 141 (revised 2007) “Business Combinations” and other U.S. generally accepted accounting principles. The Company is currently evaluating the potential impact of FSP FAS No. 142-3 on its consolidated financial statements.

Disclosure about Derivative Instruments and Hedging Activities

In March 2008, the FASB issued SFAS No. 161, “Disclosure about Derivative Instruments and Hedging Activities, an amendment of SFAS No. 133”, (SFAS 161). This statement requires that objectives for using derivative instruments be disclosed in terms of underlying risk and accounting designation. The Company is required to adopt SFAS No. 161 on January 1, 2009. The Company is currently evaluating the potential impact of SFAS No. 161 on the Company’s consolidated financial statements.

SPORTSQUEST, INC.
NOTES TO FINANCIAL STATEMENTS
April 30, 2008

Delay in Effective Date

In February 2008, the FASB issued FSP FAS No. 157-2, "Effective Date of FASB Statement No. 157". This FSP delays the effective date of SFAS No. 157 for all nonfinancial assets and nonfinancial liabilities, except those that are recognized or disclosed at fair value on a recurring basis (at least annually) to fiscal years beginning after November 15, 2008, and interim periods within those fiscal years. The impact of adoption was not material to the Company's consolidated financial condition or results of operations.

Business Combinations

In December 2007, the FASB issued SFAS No. 141(R) "Business Combinations" (SFAS 141(R)). This Statement replaces the original SFAS No. 141. This Statement retains the fundamental requirements in SFAS No. 141 that the acquisition method of accounting (which SFAS No. 141 called the *purchase method*) be used for all business combinations and for an acquirer to be identified for each business combination. The objective of SFAS No. 141(R) is to improve the relevance, and comparability of the information that a reporting entity provides in its financial reports about a business combination and its effects. To accomplish that, SFAS No. 141(R) establishes principles and requirements for how the acquirer:

a. Recognizes and measures in its financial statements the identifiable assets acquired, the liabilities assumed, and any noncontrolling interest in the acquiree.

b. Recognizes and measures the goodwill acquired in the business combination or a gain from a bargain purchase.

c. Determines what information to disclose to enable users of the financial statements to evaluate the nature and financial effects of the business combination.

This Statement applies prospectively to business combinations for which the acquisition date is on or after the beginning of the first annual reporting period beginning on or after December 15, 2008 and may not be applied before that date. The Company is unable at this time to determine the effect that its adoption of SFAS No. 141(R) will have on its consolidated results of operations and financial condition.

Noncontrolling Interests in Consolidated Financial Statements—an amendment of ARB No. 51

In December 2007, the FASB issued SFAS No. 160 "Noncontrolling Interests in Consolidated Financial Statements - an amendment of ARB No. 51" (SFAS No. 160). This Statement amends the original Accounting Review Board (ARB) No. 51 "Consolidated Financial Statements" to establish accounting and reporting standards for the noncontrolling interest in a subsidiary and for the deconsolidation of a subsidiary. It clarifies that a noncontrolling interest in a subsidiary is an ownership interest in the consolidated entity that should be reported as equity in the consolidated financial statements. This Statement is effective for fiscal years and interim periods within those fiscal years, beginning on or after December 15, 2008 and may not be applied before that date. The Company is unable at this time to determine the effect that its adoption of SFAS No. 160 will have on its consolidated results of operations and financial condition.

Fair Value Option for Financial Assets and Financial Liabilities

In February 2007, the FASB issued SFAS No. 159, "The Fair Value Option for Financial Assets and Financial Liabilities - Including an amendment of SFAS No. 115" (SFAS No. 159), which becomes effective for the Company on February 1, 2008, permits companies to choose to measure many financial instruments and certain other items at fair value and report unrealized gains and losses in earnings. Such accounting is optional and is generally to be applied instrument by instrument. The Company does not anticipate that the election, of this fair-value option will have a material effect on its consolidated financial condition, results of operations, cash flows or disclosures.

SPORTSQUEST, INC.
NOTES TO FINANCIAL STATEMENTS
April 30, 2008

Fair Value Measurements

In September 2006, the FASB issued SFAS No. 157, "Fair Value Measurements" (SFAS No. 157). SFAS No. 157 provides guidance for using fair value to measure assets and liabilities. SFAS No. 157 addresses the requests from investors for expanded disclosure about the extent to which companies' measure assets and liabilities at fair value, the information used to measure fair value and the effect of fair value measurements on earnings. SFAS No. 157 applies whenever other standards require (or permit) assets or liabilities to be measured at fair value, and does not expand the use of fair value in any new circumstances. SFAS No. 157 is effective for financial statements issued for fiscal years beginning after November 15, 2007 and will be adopted by the Company in the first quarter of fiscal year 2008. The Company is unable at this time to determine the effect that its adoption of SFAS No. 157 will have on its consolidated results of operations and financial condition.

Accounting Changes and Error Corrections

In May 2005, the FASB issued SFAS No. 154, "Accounting Changes and Error Corrections" (SFAS No. 154), which replaces Accounting Principles Board (APB) Opinion No. 20, "Accounting Changes," and SFAS No. 3, "Reporting Accounting Changes in Interim Financial Statements - An Amendment of APB Opinion No. 28". SFAS No. 154 provides guidance on the accounting for and reporting of accounting changes and error corrections, and it establishes retrospective application, or the latest practicable date, as the required method for reporting a change in accounting principle and the reporting of a correction of an error. SFAS No. 154 is effective for accounting changes and corrections of errors made in fiscal years beginning after December 15, 2005. The Company adopted SFAS No. 154 in the first quarter of fiscal year 2007 and does not expect it to have a material impact on its consolidated results of operations and financial condition.

NOTE 4 PROPERTY AND EQUIPMENT

Property and equipment at April 30, 2008 were as follows:

Furniture & Equipment	$	8,100
Less accumulated depreciation		(890)
	$	7,211

During the six months ended April 30, 2008 and 2007, the Company recorded depreciation expense of $283 and $0 respectively.

NOTE 5 RELATED PARTY TRANSACTIONS

On February 15,2008, the Company issued 500,000 of its common shares to a Company Director as compensation for a value of $75,000, or $.15 per share.

On May 1, 1993, Abex entered into an agreement with Air Limo concerning a second Satellite Terminal operated by Air Limo in the Borough of Montvale. Pursuant to this agreement, Air Limo bears all costs of operating the facility and pays Abex three percent (3%) of the gross receipts generated by the facility.

Air Limo has stated its intention to advance funds on behalf of the Company and its subsidiary as long as Air Limo deems this necessary and as long as Air Limo is financially able to do so. Such advances are due on demand and Air Limo may terminate this arrangement at any time.

In March 2007, Air Brook Limousine notified us that it had experienced extraordinary increases in the cost of performing the agreements and advised us of its intent to cancel the contracts. As part of a settlement of issues, we entered into an Agreement and Plan of Reorganization dated March 8, 2007, pursuant to which, among other things, we agreed that A.B. Park & Fly would be merged with and into a wholly-owned subsidiary of Air Brook Limousine, wherein the separate existence of A.B. Park & Fly would cease. In consideration for the preceding, Air Brook Limousine agreed to deliver to us 150,000 shares of our common stock, which we canceled as outstanding shares. This merger was completed on March 15, 2007.

SPORTSQUEST, INC.
NOTES TO FINANCIAL STATEMENTS
April 30, 2008

On August 16, 2007, Lextra Management Group, Inc., an event management company, acquired 51.16% of our issued and outstanding common stock pursuant to an Agreement dated June 26, 2007 by and among Lextra, our company and certain of our principal stockholders. Pursuant to the terms of this agreement, at the closing, Lextra acquired (a) 1,165,397 shares representing 51.16% of the issued and outstanding shares of our common stock from the selling stockholders for an aggregate purchase price of $116,500 and (b) an outstanding accounts receivable due to Air Brook Limousine by us in the amount of $340,000. At the closing, Air Brook Limousine cancelled the agreement dated August 10, 1993 under which Air Brook Limousine stipulated that it would fund our operations for as long as Air Brook Limousine deemed necessary and as long as it was financially able.

The Company has chosen to account for the acquisition of its wholly owned subsidiary, ZCE, Inc., as an unconsolidated investment in the subsidiary as the Exchange Agreement and Bring Down and Amendment agreement is in question and may be settled or rescinded once the Company determines which course of action is in the best interest of the Company and its shareholders during litigation.

Effective January 1, 2008, the Company entered into a consulting agreement with Rick Altmann, one of the Company's directors. The agreement is for a term of five years. As compensation for services, he will receive a monthly fee of $6000, payable on the first and 15th of each month for 2008, $7000 per month for 2009, and $8000 per month for 2010 and thereafter. The Company may pay up to a mutually agreeable amount of fees in common stock of the Company. The Consultant is responsible for all expenses that may be incurred in performing the consulting services, including, but not limited to, travel, third party expenses, and copying and mailing expenses unless otherwise pre-approved by the Company. Mr. Altmann also received 500,000 shares of Common stock as compensation for serving as a Director.

On January 8, 2008, the Company executed an Executive Employment Agreement with its President and Chief Executive Officer for a term of five years. The agreement provides for an annual base salary of $240,000, payable in accordance with the Company's generally applicable payroll practices and policies, but not less frequently than twice per month in arrears. Annual base salary will increase 10% per year automatically.

The Executive is also eligible to receive a bonus from the Company, and to participate in any of the Company's bonus plan(s) that may be adopted for the benefit of executives of the Company. The award of any discretionary bonus under this section shall be determined by the Board of Directors of the Company.

The Executive is also entitled to receive such stock options as may be granted to other executives of the Company as adopted by the Board of Directors. As a signing bonus, the Company agreed to issue 100,000 shares of Series A Convertible Preferred shares, convertible at the rate of one share of preferred for each 500 shares of common stock of the Company, with voting rights as if converted.

The Executive has been serving the Company since August 17, 2007 through January 7, 2008. The Company has accrued the sum of $150,000 for the period and agrees to pay the accrued amount upon receiving funding in an amount sufficient to pay the accrual.

The Executive and Executive's dependants are eligible for medical health insurance and Executive will receive five weeks of paid vacation after one year of service, seven sick days, six personal days, and six major holidays per year as well as any other benefits that are available generally to other executives of the Company.

The Company shall pay or reimburse Executive for all reasonable expenses incurred or paid by the Executive in the performance of Executive's duties.

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SPORTSQUEST, INC.
NOTES TO FINANCIAL STATEMENTS
April 30, 2008

NOTE 6 DUE TO AFFILIATE

On August 16, 2007, 6,800,000 shares were issued for a value of $340,000 in exchange for release from debt to the Company's affiliate.

As of October 31, 2007, there was a balance due to Zaring Cioffi Entertainment of $150,000. Pursuant to the Bring Down and Amendment, the Company would service the debt of ZCE on a monthly basis until the registration statement was declared effective by the SEC and the Company had received its third tranche of funding in the amount of $500,000 under the callable notes dated August 17, 2007. In addition, the Company has the right of offset for the sum of $20,000 already advanced to ZCE on August 30, 2007, before the closing.

NOTE 7 NOTES PAYABLE

- On February 26, 2008, the Company entered into a Securities Purchase Agreement (the "Purchase Agreement"), by and among the Company ("Parent"), and SportsQuest Management Group, Inc. (the "Subsidiary"). The Parent and Subsidiary are collectively referred to as the "Company" and the secured party's signatory and their respective endorsees, transferees and assigns are collectively the "Secured Party". The transactions contemplated by the Purchase Agreement resulted in a funding of a total of $250,000 into the Company.

The Callable Secured Convertible Notes issued for the $250,000 resulted in a beneficial conversion factor that was valued at $170,000 on the date of issuance which was accounted for as additional paid in capital and the value of this beneficial conversion factor will be amortized over the conversion or when a note is converted during the period available for conversion.

The Purchase Agreement provided that the Parent shall issue to the Secured Party certain of Parent's 8% Callable Secured Convertible Notes, due three years from the date of issue, which are convertible into shares of the Company's Common Stock, par value $0.0001 per share and the Parent shall issue the Secured Party certain Common Stock purchase warrants.

AJW Master Fund or its registered assigns, is entitled to purchase from the Company 2,000,000 fully paid and non-assessable shares of the Company's Common Stock, par value $0.0001 per share, at an exercise price per share equal to $0.003.

AJW Partners, LLC or its registered assigns, is entitled to purchase from the Company 2,000,000 fully paid and non-assessable shares of the Company's Common Stock, par value $0.0001 per share, at an exercise price per share equal to $0.003.

New Millennium Capital Partners II, LLC or its registered assigns, is entitled to purchase from the Company 6,000,000 fully paid and non-assessable shares of the Company's Common Stock, par value $0.0001 per share, at an exercise price per share equal to $0.003.

- On August 16, 2007, the Company entered into a Securities Purchase Agreement (the "Purchase Agreement"), by and among the Company and AJW Partners, LLC, AJW Master Fund, Ltd. and New Millennium Capital Partners II, LLC (collectively, the "Air Brook Investors"). The transactions contemplated by the Purchase Agreement will result in a funding of a total of $1,500,000 into the Company.

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SPORTSQUEST, INC.
NOTES TO FINANCIAL STATEMENTS
April 30, 2008

The Purchase Agreement provided for the sale by the Company to the SportsQuest Investors of callable secured convertible notes with an aggregate face amount of $1,500,000, plus interest (the "Facility Notes"). The Air Brook Investors purchased from the Company at closing Facility Notes with an aggregate face amount of $500,000 and are required to purchase additional Facility Notes with an aggregate face amount of $500,000 from the Company upon each of (i) the filing of the registration statement required by the Registration Rights Agreement and (iii) the declaration of effectiveness of such registration statement by the Securities and Exchange Commission. The Facility Notes accrue interest at a rate of 8% per year, require quarterly interest payments in certain circumstances related to the market price of the Company's common stock, and are due and payable on August 16, 2010 (the "Maturity Date"). The Company is not required to make any principal payments until the Maturity Date, but it has the option to prepay the amounts due under the Facility Notes in whole or in part at any time, subject to the payment of varying prepayment penalties depending on the time of such prepayment, as set forth in the Facility Notes. The Facility Notes are convertible into common stock of the Company at a discount to the then current fair market value of the Company's common stock, as set forth in the Facility Notes.

In addition, the Purchase Agreement provided for the issuance by the Company to the SportsQuest Investors of warrants to purchase 10,000,000 shares of the Company's common stock (the "Warrants"). Each Warrant permits its holder to acquire shares of the Company's common stock at an exercise price of $0.25 per share at any time through August 16, 2014.

The Company allocated the proceeds received between the Facility Notes issued and the warrant based on the relative fair values at the time of issuance in accordance with APB Opinion 14, *Accounting for Convertible Debt and Debt Issued with Stock Purchase Warrants*. The Company then further allocated the proceeds received to the beneficial conversion feature in accordance with EITF Issue No. 98-5, *Accounting for Convertible Securities with Beneficial Conversion Features or Contingently Adjustable Conversion Ratios*, and the guidance in EITF Issue No. 00-27, *Application of Issue No. 98-5 to Certain Convertible Instruments.* The fair value of the warrant was estimated on the date of issuance using the Black-Scholes valuation model and the assumptions described in the table below:

Fair value of underlying stock at date of issuance	$	0.51
Exercise price	$	0.25
Expected life		7 years
Expected dividend yield		0%
Risk-free interest rate		4.39%
Volatility		62.08%

As of a result of the above allocations, the Company recorded discounts of $833,333 related to the $1,000,000 worth of Facility Notes issued during 2007. These discounts have been reflected as additional paid in capital in the accompany statement of stockholders' equity. During 2007, the Company recorded approximately $496,193 of interest expense related to the amortization of the discounts.

As a condition to entering into the Purchase Agreement, the Company and the SportsQuest Investors entered into a Registration Rights Agreement, dated as of August 16, 2007. As set forth in the Registration Rights Agreement, the Company has agreed to file a registration statement with the Securities and Exchange Commission, within 30 days, to cover the resale by the SportsQuest Investors of the shares of the Company's common stock into which the Facility Notes are convertible. The Company has further agreed to use its best efforts to have such registration statement declared effective and to keep such registration statement effective until the earlier of (i) the date on which all of the securities covered by the registration statement have been sold and (ii) the date on which such securities may be

immediately sold to the public without registration or restriction. The Company has also granted piggyback registration rights to the SportsQuest Investors, to the extent that it files a registration statement for its own account, for the same period.

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- On August 16, 2007, the Company loaned $500,000 to Lextra Management Group, Inc. (“Lextra”), as set forth in a callable secured note (the “Lextra Note”) containing terms substantially similar to the Facility Notes. The Lextra Note, however, does not contain any provision for the outstanding amount due under it to be converted into Lextra’s stock. This note was satisfied during the period through the Asset Purchase Agreement referred to in note 9.

- On August 17, 2007, the Company entered into a Stock Issuance, Assumption and Release Agreement (the “Assumption Agreement”), by and among the Company and Greens Worldwide Incorporated (“Greens Worldwide”) and AJW Partners, LLC, AJW Offshore, Ltd., AJW Qualified Partners, LLC and New Millennium Capital Partners II, LLC (collectively, the “Greens Worldwide Investors”). The transactions contemplated by the Assumption Agreement include the following:

  - The issuance by Greens Worldwide of 390,000 shares of its Series A Convertible Preferred Stock, par value $10.00 per share (the “Series A Preferred Stock”), to the Company; and

  - The assumption by the Company of 50% of Greens Worldwide’s indebtedness to the Greens Worldwide Investors under a Securities Purchase Agreement, dated as of March 22, 2007, by and among Greens Worldwide and the Greens Worldwide Investors (the “Greens Worldwide Agreement”).

Under the terms of the Assumption Agreement, the Greens Worldwide Investors will release Greens Worldwide from its obligations under the notes described above. In consideration for such release, the Company will issue to the SportsQuest Investors (who are the successors to the Greens Worldwide Investors) callable secured convertible notes with an aggregate face amount of $3,903,750, including interest (collectively, the “Assumption Notes”), and Greens Worldwide will issue to the SportsQuest Investors callable secured convertible notes with an aggregate face amount of $3,903,750, including interest. The Assumption Notes have the same terms and conditions as the notes described above, except that the Assumption Notes are convertible into the Company’s common stock.

The Company has elected to account for the investment at cost since Greens Worldwide does not have common shares for the Company to convert its preferred and it is unlikely that Greens Worldwide will have common shares in the short term. In the event that Greens Worldwide has sufficient common shares available for conversion, and the Company was to exercise its conversion rights, the Company would not own more than 50% of the voting common shares of Greens Worldwide.

- On September 25, 2007, the Company entered into an Exchange Agreement that stipulated that the Company shall pay ZCE the sum of $150,000 in cash at the closing (the “Closing Cash Payment”). Under the Bring Down and Amendment, the parties acknowledged that the Closing Cash Payment was intended to be used to pay off certain debts of the Company (the Debt”). Pursuant to the Bring Down and Amendment, the parties agreed that the Closing Cash Payment would be paid to ZCE at closing. Instead, the Company assumed the debt at closing and agreed to service the Debt according to the then current monthly schedule and pursuant to the terms of the Bring Down and Amendment. The Company agreed in the Bring Down and Amendment to pay off the Debt in full on the closing of the sale of callable secured convertible notes in the aggregate principal amount of $500,000 to AJW Master Fund, Ltd., AJW Partners, LLC (collectively, “NIR”) pursuant to the Securities Purchase Agreement, dated August 16, 2007, among the Company and NIR, which closing shall occur within five business days after the declaration of the effectiveness of the Form SB-2 registration Statement filed by the Company with the Securities and Exchange Commission on September 14, 2007.

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Please refer to footnote number 13 regarding litigation regarding this agreement.

NOTE 8 SHAREHOLDERS' EQUITY

Common and Preferred Stock:

Common stock includes 98,800,000 shares authorized at a par value of $0.0001, of which 11,897,594 are outstanding.

Preferred stock includes 1,200,000 shares authorized at a par value of $0.0001, of which 100,000 shares are outstanding.

For the periods ending October 31, 2007 and 2006, the Company had issued common shares of 11,897,594 and 2,427,922 respectively.

During the year ended October 31, 2006, no new shares were issued.

During the year ended October 31, 2007, the Company issued the following**:**

In March of 2007, the Company sold a subsidiary for 150,000 shares of its own stock that had been held by the Buyer.

On August 16, 2007, 6,800,000 shares were issued for a value of $340,000 in exchange for release from debt to the Company's affiliate.

On August 21, 2007, the Company issued 2,000,000 shares at $0.0001 as part of an Asset Purchase Agreement.

On September 25, 2007, the Company issued 819,672 shares at $0.0001 as part of an Acquisition Agreement.

During the year ending October 31, 2008, the Company issued the following:

On February 15,2008, the Company issued 500,000 of its common shares to a Company Director as compensation for a value of $75,000, or $.15 per share.

On February 15, 208, the Company entered into an Asset Purchase Agreement whereby the Company (Seller) would transfer all rights and interests in its Point of Sale ticket system and and website content related to the ticket and sports package business. Consideration for the sale was 500,000 shares of SportsQuest, Inc. common stock returned to treasury.

On February 26, 2008, the Company entered into a Securities Purchase Agreement (the "Purchase Agreement"), by and among the Company ("Parent"), and SportsQuest Management Group, Inc. (the "Subsidiary"). The Parent and Subsidiary are collectively referred to as the "Company" and the secured party's signatory and their respective endorsees, transferees and assigns are collectively the "Secured Party". The transactions contemplated by the Purchase Agreement resulted in a funding of a total of $250,000 into the Company.

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The Callable Secured Convertible Notes issued for the $250,000 resulted in a beneficial conversion factor that was valued at $170,000 on the date of issuance which was accounted for as additional- paid- in capital and the value of this beneficial conversion factor will be amortized over the conversion or when a note is converted during the period available for conversion.

On January 18, 2008 the Company issued 100,000 shares of its restricted convertible preferred stock to a company officer as compensation and valued at par, or a total value of $.00. The issuance had no material effect on the Company's financial statements.

Postponement of equity transaction:

On December 15, 2007, U.S. Pro Golf Tour, Inc. ("USPGT"), a wholly-owned subsidiary of Greens Worldwide Incorporated ("GRWW"), and SportsQuest, Inc. (the "Company") executed a three-year presenting title sponsorship agreement (the "Agreement"). Under the Agreement, the Company has agreed to issue $500,000 of its restricted common stock to GRWW and to underwrite all purses and expenses for "official" USPGT events through 2010, subject to certain performance conditions and registration rights. The Company will rely on Section 4(2) of the Securities Act of 1933, as amended, and the regulations promulgated there-under, for the exemption from registration for the sale of such shares. The Company withdrew its sponsorship as a result of the events being scheduled for launch in 2009, in lieu of 2008. The Company will revisit the title sponsorship opportunity as soon as plans are made clearer as to the USPGT events and schedule for 2009.

NOTE 9 ACQUISITIONS

Lextra Management Group, Inc.

On August 21, 2007, the Company entered into an Asset Purchase Agreement with Lextra Management Group, Inc. ("Seller"). The Company issued 2,000,000 shares of restricted common stock par value $.0001 plus forgiveness and discharge of a $500,000 promissory due to the Company from the Seller dated August 16, 2007. The Seller assigned, granted, transferred, and conveyed all of the right, title, and interest of the Seller in and to all of the assets of Seller used exclusively in the business (collectively, the "Purchased Assets") free and clear of any and all liens, claims, charges, security interests, and encumbrances as the same that existed on the closing date, August 21, 2007, as follows:

A. All intellectual property, trade name, trade secrets, trademarks, personnel contracts, web site, strategic partnerships, sponsors, publications, operating model, manuals, and all other confidential information relating to the business; and

B. All current, past and future clients.

C. All assets of the Seller.

D. Media Contract/Sponsorship contract with Media4Equity, Inc. in the amount $10 million dollars, by and between the Seller.

E. Assignment of a private equity funding commitment in the amount of $50 million.

The Company shall not assume or be or become liable for any liability or obligation of Seller, whether known, unknown, absolute, contingent, or otherwise.

In connection with the Agreement, there was an amount allocated to goodwill. This amount was related to commissions receivable on sports event packages and venture and media rights transferred from Lextra. The Company's management feels that there will be future cash inflows in excess of the amount of goodwill and therefore no impairment on the asset was booked.

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ZCE, INC.

On September 25, 2007, the Company completed an Exchange Agreement entered into on August 20, 2007 with Zaring-Cioffi Entertainment, LLC, a California limited liability company (“Zaring-Cioffi”), ZCE, Inc., a California corporation (“ZCE”), and Q-C Entertainment, LLC, a Washington limited liability company (“Q-C”). Pursuant to a Bring Down Agreement and Amendment (the “Bring Down and Amendment”), dated September 25, 2007, among the Company, Zaring/Cioffi Entertainment, Inc., Zce, David Quin (“Quin”) and Jeff Merriman Cohen (“Cohen”), Quin and Cohen, the sole members of Q-C, assumed the rights, obligations and liabilities of Q-C under the Exchange Agreement, as amended by the Bring Down and Amendment. Under the terms of the Exchange Agreement, as amended by the Bring Down and Amendment, the Company purchased 100% of the issued and outstanding shares of Zaring-Cioffi from its shareholders, ZCE, Quin and Cohen, in exchange for the issuance of 409,836 shares of restricted common stock of the Company to ZCE and 409,836 shares of restricted common stock of the Company to Cohen and Quin, which stock in the aggregate was valued at $500,000. In addition, the Company issued warrents (the “Warrants”) to purchase an aggregate 400,000 shares of restricted common stock of the Company to the shareholders of Zaring-Cioffi according to the following Schedule:

50,000 shares to each of ZCE and Quin Cohen at a strike price of $0.50 per share expiring December 31, 2007; 50,000 shares to each ZCE and Quin and Cohen at a strike price of $1.00 per share expiring December 31, 2008; and 100,000 shares to each of ZCE and Quin and Cohen at a strike price of $1.50 per share expiring December 31, 2009.

Furthermore, Quin and Cohen received, at no cost, a Bronze Level sponsorship position (or its equivalent) at all Zaring-Cioffi events through 2009.

Under the Bring Down and Amendment, the Company, Zaring-Cioffi, ZCE, Cohen and Quin also made the representations and warranties set forth in the Exchange Agreement as of closing and agreed that the representations and warranties would not survive the closing.

On November 5, 2007, the Company entered into an Agreement for the Exchange of Common Stock (the “Exchange Agreement”) with Javaco, Inc., an Ohio corporation (“Javaco”), and Judith Vazquez, the sole shareholder of Javaco (the “Shareholder”). Javaco is an industrial supplier to the cable television industry. The closing is subject to the conversion of Javaco, an S corporation, to a C corporation and completion of due diligence by the Company. Under the terms of the Exchange Agreement, the Company has agreed to purchase 100% of the issued and outstanding shares of Javaco in exchange for that number of shares of common stock of the Company to be issued to the Shareholder with a total value of $1,000,000, with the number of shares computed by dividing the average closing price of the common stock of the Company for the five days prior to closing into the sum of $1,000,000. In addition, the Company shall issue warrants to the Shareholder to purchase common stock of the Company according to the following schedule: 100,000 shares at a strike price of $0.50 per share expiring December 31, 2007, 100,000 shares at a strike price of $1.00 per share expiring December 31, 2008, and 200,000 shares at a strike price of $1.50 per share expiring December 31, 2009. The Company is also obligated to pay a broker a three percent commission on the closing of this transaction, payable in that number of shares of common stock of the Company with a total value of $30,000, with the number of shares determined as provided above. The closing is expected to occur on or about July 14, 2008, after the completion of an audit of the books and records of Javaco.

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NOTE 10 INCOME TAXES

The Company has experienced significant net operating losses in previous years and for the six months ending April, 2008. As a result, no Federal income taxes have been incurred during the periods ended April 30, 2008 or 2007.

The Company has a net loss carry-forward of $1,483,630 as of April 30, 2008. These amounts can be carried forward to be used to offset future income for tax purposes for a period of 20 years for each year's loss.

The federal income tax payable that was accrued for the period ended April 30, 2008 was offset by the Company's net operating loss carry-forward therefore the provisions for income tax in the income statements is $0.

Deferred income taxes reflect the net tax effects of temporary differences between the carrying amounts of assets and liabilities for financial statement purposes and the amounts used for income tax purposes. Significant components of the Company's deferred tax liabilities and assets as of april 30, 2008 are as follows:

Deferred tax assets:		
Federal net operating loss	$	284,662
Total deferred tax assets		284,662
Less valuation allowance		(0)
	$	284,662

The reconciliation of the effective income tax rate to the federal statutory rate for the periods ended January 31, 2008 and 2007 is as follows:

	2008	2007
Federal income tax rate	(15.0%)	(15.0%)
Effective income tax rate	15.0%	15.0%

NOTE 11 COMMITMENTS AND CONTINGENCIES

On August 23, 3007, the Company entered into an Investment Agreement (the "Investment Agreement") with Dutchess Private Equities Fund, Ltd., a Cayman Islands exempted company ("Dutchess"). The Investment Agreement provides for the Company's right, subject to certain conditions, to require Dutchess to purchase up to $50,000,000 of the Company's common stock at a seven percent discount to market over the 36 month period following a registration statement covering such common stock being declared effective by the Securities and Exchange Commission.

As a condition to entering into the Investment Agreement, the Company and Dutchess entered into a Registration Rights Agreement, dated as of August 23, 2007 (the "Registration Rights Agreement"). As set forth in the Registration Rights Agreement, the Company has agreed to file a registration statement with the Securities and Exchange Commission within 45 days after the date of the Registration Rights Agreement to cover the resale by Dutchess

of the shares of the Company’s common stock issued pursuant to the Investment Agreement. The Company has agreed to initially register for resale 10,000,000 shares of its common stock which would be issuable on the date preceding the filing of the registration statement based on the closing bid price of the Company’s common stock on such date and the amount reasonably calculated that represents common stock issuable to other parties as set forth in the Investment Agreement except to the extent that the Securities and Exchange Commission requires the share amount to be reduced as a condition of effectiveness. The Company has further agreed to use all commercially reasonable efforts to cause the registration statement to be declared effective by the Securities and Exchange Commission within 120 days after the date of the Registration Rights Agreement and to keep such registration statement effective until the earlier to occur of the date on which (a) Dutchess shall have sold all of the shares of common stock issued or issuable pursuant to the Investment Agreement; or (b) Dutchess has no right to acquire any additional shares of common stock under the Investment Agreement.

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NOTE 12 SUPPLEMENTAL DISCLOSURES OF CASH FLOWS INFORMATION

Revenue recognition produces a reduction of the obligation to Air Limo. In addition, most Company expenses are paid by Air Limo and the obligation is increased. These transactions resulted in a net reduction of the obligation to Air Limo during the year ended October 31, 2006 to $59,007. During the year ended October 31, 2007, the Company's agreement with Air Brook Limousine was cancelled and the obligation was reduced to zero.

There was no cash paid for interest during these years.

NOTE 13 CONSOLIDATION OF SUBSIDIARY

Per footnote No. 4 "Related Party Transactions" as part of a settlement of issues, the Company entered into an Agreement and Plan of Reorganization dated March 8, 2007, pursuant to which, among other things, the Company agreed that A.B. Park & Fly would be merged with and into a wholly-owned subsidiary of Air Brook Limousine, wherein the separate existence of A.B. Park & Fly would cease. In consideration for the proceeding, Air Brook Limousine agreed to deliver to us 150,000 shares of the Company's common stock, which the Company cancelled as outstanding shares. The merger was completed March 15, 2007 and therefore the Company does not account for Air Brook Limousine as a subsidiary for the year ending October 31, 2007.

NOTE 14 LITIGATION

Subsequent from the completion of the Exchange Agreement and Bring Down and Amendment agreement with Zaring-Cioffi Entertainment, LLC, a California limited liability company ("Zaring-Cioffi"), ZCE, Inc., a California corporation ("ZCE"), and Q-C Entertainment, LLC, a Washington limited liability company ("Q-C"), the Company uncovered discrepancies in the representations of certain ZCE principals and management and the operations of ZCE. The Company is currently involved in assessing these discrepancies and determining the best course of action. As a result, the management of ZCE has been terminated for cause.

On April 3, 2008, the Company filed a lawsuit against ZC Entertainment and John Zaring for $20,000 in the Circuit Court of Chesapeake Virginia in connection with a promissory note. This suit by the Company is related to an advance made by the Company prior to the closing. The Company made demand on ZCE and the guarantor, John Zaring, but the promissory note was not paid in accordance with its terms.

NOTE 15 SUBSEQUENT EVENTS

On May 20, 2008, Domar Exotic Furnishings, Inc. (OTCBB DMXF) acquired 100,000 preferred shares held by our President and CEO, in exchange for 6.5 million of DMXF common shares. This transaction represented a change in control of the Company, however effective control of the Company is unchanged due to a beneficial interest in the Company via Domar. Domar changed its name to Domark International, Inc. and now trades on the OTC Bulletin Board under the stock symbol DOMK.

In July 2008, the Company assigned to its parent, Domark International, Inc., the agreement dated November 5, 2007 between the Company and Javaco, Inc. Consideration for the assignment included the issuance of 500,000 shares of Domark to the Company.

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

This Management's Discussion and Analysis of Financial Condition and Results of Operation contains various "forward looking statements" within the meaning of Section 21E of the Securities Exchange Act of 1934 and Section 27A of the Securities Act of 1933, regarding future events or the future financial performance of the Company that involve risks and uncertainties. Certain statements included in this Form 10−Q, including, without limitation, statements related to anticipated cash flow sources and uses, and words including but not limited to “anticipates", "believes", "plans", "expects", "future" and similar statements or expressions, identify forward looking statements. Any forward looking statements herein are subject to certain risks and uncertainties in the Company’s business, including but not limited to, reliance on key customers and competition in its markets, market demand, technological developments, difficulties of hiring or retaining key personnel and any changes in current accounting rules, all of which may be beyond the control of the Company. The Company's actual results could differ materially from those anticipated in these forward looking statements as a result of certain factors, including those set forth therein.

Management’s Discussion and Analysis of Financial Condition and Results of Operations ("MD&A") should be read in conjunction with the consolidated condensed financial statements included herein. Further, this quarterly report on Form 10−Q should be read in conjunction with the Company’s consolidated financial statements and notes to consolidated financial statements included in its 2007 Annual Report on Form 10−KSB. In addition, you are urged to read this report in conjunction with the risk factors described herein.

GENERAL OVERVIEW

SportsQuest, Inc. (hereinafter referred to as “we”, “us”, “our”, “SFT” and “the Company”) business is to create, develop, o and manage high end sports events and their operating entities, as well as executing a growth strategy involving acquisition of diverse and effective sports marketing platforms. We were incorporated April 3, 1986 in Delaware under the name Bay Head Ventures, Inc.

The Company has been managing the US Pro Golf Tour and anticipates it will continue to manage USPGT for the foreseeable future. Through our acquisition of Lextra’s assets, we have a vast network in place that offers amenities at the lowest possible cost. From corporate conventions to charity fundraisers, to major US sporting events such as the Super Bowl, US Open, PGA Championship, Kentucky Derby, and the Masters, we arrange for our clients’ presence, hospitality packages and tickets, and we also become our clients’ presence in areas in which they wish to do business.

We will be enhancing all significant corporate sponsorships of events with packages to all major US sporting events.

Through our acquisition of Lextra, we also acquired Lextra Tickets.com, an independent online ticket broker that specializes in obtaining premium sold out tickets to events nationwide. Lextra Tickets brokers tickets. The ticket price is dependent on the current market price and value, which is usually above the face value of the ticket. Lextra Tickets handles all sporting events, Las Vegas shows, Broadway shows and concerts.

Our executive offices are located at 1809 East Broadway #125 Oviedo, Florida 32765. Our telephone number is (757) 572-9241. We have no employees and one contractor.

On April 30, 2008, the Board of Directors approved a change in the Company’s fiscal year end from October 31 to December 31. However, the Board of Directors as of the date of this report has elected to rescind the approval of the year end change and reconsider this approval at a later date.

CRITICAL ACCOUNTING POLICIES AND ESTIMATES

We prepare our consolidated financial statements in accordance with accounting principles generally accepted in the United States of America. The preparation of these financial statements requires the use of 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 financial statements and the reported amount of revenues and expenses during the reporting period. Our management periodically evaluates the estimates and judgments made. Management bases its estimates and judgments on historical experience and on various factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates as a result of different assumptions or conditions.

The following critical accounting policies affect the more significant judgments and estimates used in the preparation of the Company's consolidated financial statements.

We record certain assets at the lower of cost or fair market value. In determining the fair value of certain of our assets, we must make judgments, estimates and assumptions regarding circumstances or trends that could affect the value of these assets, such as economic conditions. Those judgments, estimates and assumptions are based on information available to us at that time. Many of those conditions, trends and circumstances are outside our control and if changes were to occur in the events, trends or other circumstances on which our judgments or estimates were based, we may be required under U.S. GAAP to adjust those estimates that are affected by those changes. Changes in such estimates may require that we reduce the carrying value of the affected assets on our balance sheet (which are commonly referred to as “write downs” of the assets involved).

It is our practice to establish reserves or allowances to record adjustments or “write-downs” in the carrying value of assets, such as accounts receivable. Such write-downs are recorded as charges to income or increases in the expense in our Statement of Operations in the periods when such reserves or allowances are established or increased. As a result, our judgments, estimates and assumptions about future events can and will affect not only the amounts at which we record such assets on our balance sheet but also our results of operations.

In making our estimates and assumptions, we follow U.S. GAAP applicable to our business and those that we believe will enable us to make fair and consistent estimates of the fair value of assets and establish adequate reserves or allowances. Set forth below is a summary of the accounting policies that we believe are material to an understanding of our financial condition and results of operations.

Revenue Recognition

Revenue includes sponsorship and media sales. The Company recognizes revenue from product sales in accordance with Staff Accounting Bulletin (SAB) No. 104, “Revenue Recognition in Financial Statement” which is at the time customers are invoiced at shipping point, provided title and risk of loss has passed to the customer, evidence of an arrangement exists, fees are contractually fixed or determinable, collection is reasonably assured through historical collection results and regular credit evaluations, and there are no uncertainties regarding customer acceptance.

Impairment of Intangible Assets

We operate in an industry that is rapidly evolving and extremely competitive. It is reasonably possible that our accounting estimates with respect to the useful life and ultimate recoverability of our carrying basis of intangible assets could change in the near term and that the effect of such changes on the financial statements could be material. In accordance with Statement of Financial Accounting Standards No. 142, “Goodwill and Other Intangible Assets”, we complete a test for impairment of certain other intangible assets annually and whenever events or circumstances indicate a potential impairment.

Stock Based Transactions

We have concluded various transactions where we paid the consideration in shares of our common stock and/or warrants or options to purchase shares of our common stock. These transactions include:

- Acquiring the services of various professionals who provided us with a range of corporate consultancy services, including developing business and financial models, financial advisory services, strategic planning, development of business plans, investor presentations and advice and assistance with investment funding;

- Retaining the services of our Advisory Board to promote the business of the Company;

- Settlement of our indebtedness; and

· Providing incentives to attract retain and motivate employees who are important to our success.

When our stock is used, the transactions are valued using the price of the shares on the date they are issued or if the value of the asset or service being acquired is available and is believed to fairly represent its market value, the transaction is valued using the value of the asset or service being provided.

When options or warrants to purchase our stock are used in transactions with third parties or our employees, the transaction is valued using the Black-Scholes valuation method. The Black-Scholes valuation method is widely used and accepted as providing the fair market value of an option or warrant to purchase stock at a fixed price for a specified period of time. Black-Scholes uses five (5) variables to establish market value of stock options or warrants:

· strike price (the price to be paid for a share of our stock);

· price of our stock on the day options or warrants are granted;

· number of days that the options or warrants can be exercised before they expire;

· trading volatility of our stock; and

· annual interest rate on the day the option or warrant is granted.

The determination of expected volatility requires management to make an estimate and the actual volatility may vary significantly from that estimate. Accordingly, the determination of the resulting expense is based on a management estimate.

Results of Operations

Three and Six Months Ended April 30, 2008 as Compared to Three and Six Months Ended April 30, 2007

For the Three months ended April30, 2008, the Company earned $15,000 compared to $7,387 for the three months ended April 30, 2007. For the Six Months Ended April 30, 2007 the Company earned $15,000 as compared to $28,183 for the six months ended April 30, 2007. Revenues for the current six months ending April 30, 2008 reflect management fees charged to the Company's affiliate whereas revenues generated for the six months ended April 30, 2007 consisted of 3% of the gross sales of the Company's affiliate, Air Limo. The decrease in revenues was primarily due to our exit from the transportation business and our launch of a sports business.

For the Three months ended April30, 2008, the Company generated a new loss of $324,691 as $29,245 for the three months ended April 30, 2007. For the Six Months Ended April 30, 2007 the Company generated a net loss of $511,184 as compared to $16,600 for the six months ended April 30, 2007. The current period loss reflects an increase of general and administrative expenses in the quarter and consisted primarily of salaries, travel, legal and professional fees, and office expenses.

Other (income) expense for the Three months ended April30, 2008, the Company had $199,240 compared to $45,952 for the three months ended April 30, 2007. For the Six Months Ended April 30, 2007 the Company had $236,223 as compared to $32,952 for the six months ended April 30, 2007. The net other expenses were primarily generated from $7,743 in gain on the sale of an asset and $14,985 was reported as gain on the sale of a subsidiary. Other expense for the six months ended April 30, 2008 was due to interest charges related to the beneficial conversion feature of our convertible promissory notes.

LIQUIDITY AND CAPITAL RESOURCES

The Company has a history of operating deficits and the Company expects to continue to have losses until the conduct of events, when the Company realizes its revenues. These factors, among other things, raise substantial doubt about our ability to continue as a going concern. The consolidated financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts or the amounts or classification of liabilities that might be necessary should we be unable to continue in operation.

Our total current assets at April 30, 2008 were $15,714,352, including $64,910 in cash as compared with $141 in total current assets at April 30, 2007, which included cash of $141. During the April 30, 2008 we accumulated accounts receivable from affiliates of $191,077. The notes are unsecured and non-interest bearing.

We have historically incurred recurring losses and have financed our operations through loans, principally from affiliated parties such as our directors, and from the proceeds of debt and equity financing. We expect that we will rely, at least in the near future, on our financing facilities for our financing needs. Inherently, as time progresses and corporate exposure in the market grows, we hope to attain greater numbers of customers and the concentrations would then diminish. Until this is accomplished, we will continue to attempt to secure additional financing through both the public and private market sectors to meet our continuing commitments of capital expenditures and until our sales revenue can provide greater liquidity.

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

We do not hold any derivative instruments and do not engage in any hedging activities.

ITEM 4. CONTROL AND PROCEDURES.

a) Evaluation of Disclosure Controls and Procedures.

Management, including our Chief Executive Officer and Chief Financial Officer, is responsible for establishing and maintaining adequate internal control over financial reporting, as such term is defined in Exchange Act Rules 13a-15(f). Management is required to base its assessment of the effectiveness of our internal control over financial reporting on a suitable, recognized control framework, such as the framework developed by the Committee of Sponsoring Organizations (COSO). The COSO framework, published in *Internal Control-Integrated Framework*, is known as the COSO Report. Our Management, including our Chief Executive Officer and Chief Financial Officer, has chosen the COSO framework on which to base its assessment. Based on this evaluation, our Management, including our Chief Executive Officer and Chief Financial Officer, concluded that our internal control over financial reporting was effective as of April 30, 2008.

It should be noted that any system of controls, however well designed and operated, can provide only reasonable and not absolute assurance that the objectives of the system are met. In addition, the design of any control system is based in part upon certain assumptions about the likelihood of certain events. Because of these and other inherent limitations of control systems, there can be no assurance that any design will succeed in achieving its stated goals under all potential future conditions, regardless of how remote.

b) Changes in Internal Control over Financial Reporting.

During the Quarter ended April 30, 2008, there was no change in our internal control over financial reporting (as such term is defined in Rule 13a-15(f) under the Exchange Act) that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting.

PART II - OTHER INFORMATION

ITEM 1 - LEGAL PROCEEDINGS

We are currently not involved in any litigation that we believe could have a material adverse effect on our financial condition or results of operations. There is no action, suit, proceeding, inquiry or investigation before or by any court, public board, government agency, self-regulatory organization or body pending or, to the knowledge of the executive officers of our company or any of our subsidiaries, threatened against or affecting our company, our common stock, any of our subsidiaries or of our companies or our subsidiaries' officers or directors in their capacities as such, in which an adverse decision could have a material adverse effect.

ITEM 1A - Risk Factors

We have updated the risk factors previously disclosed in Annual Report on Form 10-KSB for the year ended October 31, 2007, which was filed with the Securities and Exchange Commission on August , 2008 (the "Fiscal 2007 10-KSB"). We believe there are no changes that constitute material changes from the risk factors previously disclosed in the Fiscal 2007 10-KSB except as disclosed below.

WE WILL NEED TO RAISE ADDITIONAL FUNDS THROUGH THE PUBLIC MARKET, PRIVATE DEBT OR PRIVATE SALES OF EQUITY TO ACHIEVE OUR CURRENT BUSINESS STRATEGY OF COMPLETING AND PROFITING FROM OUR SUITE OF TECHNOLOGY PRODUCTS. OUR NEED TO RAISE ADDITIONAL FUNDS IN THE FUTURE WILL LIKELY INVOLVE THE ISSUANCE OF ADDITIONAL SHARES OF STOCK, WHICH COULD DILUTE THE VALUE OF YOUR INVESTMENT. THERE IS NO ASSURANCE, HOWEVER, THAT WE WILL BE ABLE TO RAISE ADDITIONAL MONIES IN THE FUTURE.

We will require additional financing to sustain our operations, without which we may not be able to continue operations. Our inability to raise additional working capital or to raise the required financing in a timely manner would negatively impact our ability to fund our operations, our ability to generate revenues and to otherwise execute our business plan. No assurance can be given that we will be able to obtain additional financing, that we will be able to obtain additional financing on terms that are favorable to us or that the holders of the secured debentures will provide their consent to permit us to enter into subsequent financing arrangements. This can lead to the reduction or suspension of our operations and ultimately our going out of business. Should this occur, the value of your investment in the common stock could be adversely affected, and you could lose your entire investment.

RISKS RELATING TO OWNERSHIP OF OUR COMMON STOCK

Although there is presently a market for our common stock, the price of our common stack may be extremely volatile and investors may not be able to sell their shares at or above their purchase price, or at all. We anticipate that the market may be potentially highly volatile and may fluctuate substantially because of:

· Actual or anticipated fluctuations in our future business and operating results;

· Changes in or failure to meet market expectations;

· Fluctuations in stock market price and volume

WE DO NOT INTEND TO PAY DIVIDENDS

We do not anticipate paying cash dividends on our common stock in the foreseeable future. We may not have sufficient funds to legally pay dividends. Even if funds are legally available to pay dividends, we may nevertheless decide in our sole discretion not to pay dividends. The declaration, payment and amount of any future dividends will be made at the discretion of the board of directors, and will depend upon, among other things, the results of our operations, cash flows and financial condition, operating and capital requirements, and other factors our board of directors may consider relevant. There is no assurance that we will pay any dividends in the future, and, if dividends are rapid, there is no assurance with respect to the amount of any such dividend.

POSSIBLE "PENNY STOCK" REGULATION

Any trading of our common stock in the Pink Sheets or on the OTC Bulletin Board may be subject to certain provisions of the Securities Exchange Act of 1934, commonly referred to as the "penny stock" rule.

Our common stock is deemed to be "penny stock" as that term is defined in Rule 3a51-1 promulgated under the Securities Exchange Act of 1934. Penny stocks are stock:

- With a price of less than $5.00 per share;
- That are not traded on a "recognized" national exchange;
- Whose prices are not quoted on the Nasdaq automated quotation system (Nasdaq listed stock must still have a price of not less than $5.00 per share); or
- In issuers with net tangible assets less than $2.0 million (if the issuer has been in continuous operation for at least three years) or $5.0 million (if in continuous operation for less than three years), or with average revenues of less than $6.0 million for the last three years.

Broker/dealers dealing in penny stocks are required to provide potential investors with a document disclosing the risks of penny stocks. Moreover, broker/dealers are required to determine whether an investment in a penny stock is a suitable investment for a prospective investor. These requirements may reduce the potential market for our common stock by reducing the number of potential investors. This may make it more difficult for investors in our common stock to sell shares to third parties or to otherwise dispose of them. This could cause our stock price to decline.

BECAUSE WE ARE QUOTED ON THE OTCBB INSTEAD OF AN EXCHANGE OR NATIONAL QUOTATION SYSTEM, OUR INVESTORS MAY HAVE A TOUGHER TIME SELLING THEIR STOCK OR EXPERIENCE NEGATIVE VOLATILITY ON THE MARKET PRICE OF OUR STOCK.

Our common stock is traded on the OTCBB. The OTCBB is often highly illiquid, in part because it does not have a national quotation system by which potential investors can follow the market price of shares except through information received and generated by a limited number of broker-dealers that make markets in particular stocks. There is a greater chance of volatility for securities that trade on the OTCBB as compared to a national exchange or quotation system. This volatility may be caused by a variety of factors, including the lack of readily available price quotations, the absence of consistent administrative supervision of bid and ask quotations, lower trading volume, and market conditions. Investors in our common stock may experience high fluctuations in the market price and volume of the trading market for our securities. These fluctuations, when they occur, have a negative effect on the market price for our securities. Accordingly, our stockholders may not be able to realize a fair price from their shares when they

determine to sell them or may have to hold them for a substantial period of time until the market for our common stock improves.

FAILURE TO ACHIEVE AND MAINTAIN EFFECTIVE INTERNAL CONTROLS IN ACCORDANCE WITH SECTION 404 OF THE SARBANES-OXLEY ACT COULD HAVE A MATERIAL ADVERSE EFFECT ON OUR BUSINESS AND OPERATING RESULTS.

It may be time consuming, difficult and costly for us to develop and implement the additional internal controls, processes and reporting procedures required by the Sarbanes-Oxley Act. We may need to hire additional financial reporting, internal auditing and other finance staff in order to develop and implement appropriate additional internal controls, processes and reporting procedures. If we are unable to comply with these requirements of the Sarbanes-Oxley Act, we may not be able to obtain the independent accountant certifications that the Sarbanes-Oxley Act requires of publicly traded companies.

If we fail to comply in a timely manner with the requirements of Section 404 of the Sarbanes-Oxley Act regarding internal control over financial reporting or to remedy any material weaknesses in our internal controls that we may identify, such failure could result in material misstatements in our financial statements, cause investors to lose confidence in our reported financial information and have a negative effect on the trading price of our common stock.

Pursuant to Section 404 of the Sarbanes-Oxley Act and current SEC regulations, we will be required to prepare assessments regarding internal controls over financial reporting. We have begun the process of documenting and testing our internal control procedures in order to satisfy these requirements, which is likely to result in increased general and administrative expenses and may shift management time and attention from revenue-generating activities to compliance activities. While our management is expending significant resources in an effort to complete this important project, there can be no assurance that we will be able to achieve our objective on a timely basis. There also can be no assurance that our auditors will be able to issue an unqualified opinion on management's assessment of the effectiveness of our internal control over financial reporting. Failure to achieve and maintain an effective internal control environment or complete our Section 404 certifications could have a material adverse effect on our stock price.

In addition, in connection with our on-going assessment of the effectiveness of our internal control over financial reporting, we may discover “material weaknesses” in our internal controls as defined in standards established by the Public Company Accounting Oversight Board, or the PCAOB. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the annual or interim financial statements will not be prevented or detected. The PCAOB defines “significant deficiency” as a deficiency that results in more than a remote likelihood that a misstatement of the financial statements that is more than inconsequential will not be prevented or detected.

In the event that a material weakness is identified, we will employ qualified personnel and adopt and implement policies and procedures to address any material weaknesses that we identify. However, the process of designing and implementing effective internal controls is a continuous effort that requires us to anticipate and react to changes in our business and the economic and regulatory environments and to expend significant resources to maintain a system of internal controls that is adequate to satisfy our reporting obligations as a public company. We cannot assure you that the measures we will take will remediate any material weaknesses that we may identify or that we will implement and maintain adequate controls over our financial process and reporting in the future.

Any failure to complete our assessment of our internal control over financial reporting, to remediate any material weaknesses that we may identify or to implement new or improved controls, or difficulties encountered in their implementation, could harm our operating results, cause us to fail to meet our reporting obligations or result in material misstatements in our financial statements. Any such failure could also adversely affect the results of the periodic management evaluations of our internal controls and, in the case of a failure to remediate any material weaknesses that we may identify, would adversely affect the annual auditor attestation reports regarding the effectiveness of our internal control over financial reporting that are required under Section 404 of the Sarbanes-Oxley Act. Inadequate internal controls could also cause investors to lose confidence in our reported financial information,

which could have a negative effect on the trading price of our common stock.

THE MARKET PRICE FOR OUR COMMON SHARES IS PARTICULARLY VOLATILE GIVEN OUR STATUS AS A RELATIVELY UNKNOWN COMPANY WITH A SMALL AND THINLY TRADED PUBLIC FLOAT, LIMITED OPERATING HISTORY AND LACK OF PROFITS WHICH COULD LEAD TO WIDE FLUCTUATIONS IN OUR SHARE PRICE. THE PRICE AT WHICH YOU PURCHASE OUR COMMON SHARES MAY NOT BE INDICATIVE OF THE PRICE THAT WILL PREVAIL IN THE TRADING MARKET. YOU MAY BE UNABLE TO SELL YOUR COMMON SHARES AT OR ABOVE YOUR PURCHASE PRICE, WHICH MAY RESULT IN SUBSTANTIAL LOSSES TO YOU.

The market for our common shares is characterized by significant price volatility when compared to seasoned issuers, and we expect that our share price will continue to be more volatile than a seasoned issuer for the indefinite future. The volatility in our share price is attributable to a number of factors. First, as noted above, our common shares are sporadically and thinly traded. As a consequence of this lack of liquidity, the trading of relatively small quantities of shares by our shareholders may disproportionately influence the price of those shares in either direction. The price for our shares could, for example, decline precipitously in the event that a large number of our common shares are sold on the market without commensurate demand, as compared to a seasoned issuer which could better absorb those sales without adverse impact on its share price. Secondly, we are a speculative or “risky” investment due to our limited operating history and lack of profits to date, and uncertainty of future market acceptance for our potential products. As a consequence of this enhanced risk, more risk-adverse investors may, under the fear of losing all or most of their investment in the event of negative news or lack of progress, be more inclined to sell their shares on the market more quickly and at greater discounts than would be the case with the stock of a seasoned issuer. Many of these factors are beyond our control and may decrease the market price of our common shares, regardless of our operating performance. We cannot make any predictions or projections as to what the prevailing market price for our common shares will be at any time, including as to whether our common shares will sustain their current market prices, or as to what effect that the sale of shares or the availability of common shares for sale at any time will have on the prevailing market price.

Shareholders should be aware that, according to SEC Release No. 34-29093, the market for penny stocks has suffered in recent years from patterns of fraud and abuse. Such patterns include (1) control of the market for the security by one or a few broker-dealers that are often related to the promoter or issuer; (2) manipulation of prices through prearranged matching of purchases and sales and false and misleading press releases; (3) boiler room practices involving high-pressure sales tactics and unrealistic price projections by inexperienced sales persons; (4) excessive and undisclosed bid-ask differential and markups by selling broker-dealers; and (5) the wholesale dumping of the same securities by promoters and broker-dealers after prices have been manipulated to a desired level, along with the resulting inevitable collapse of those prices and with consequent investor losses. Our management is aware of the abuses that have occurred historically in the penny stock market. Although we do not expect to be in a position to dictate the behavior of the market or of broker-dealers who participate in the market, management will strive within the confines of practical limitations to prevent the described patterns from being established with respect to our securities. The occurrence of these patterns or practices could increase the volatility of our share price.

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

There were no changes in securities and small business issuer purchase of equity securities during the period ended April 30, 2008.

ITEM 3 - DEFAULTS UPON SENIOR SECURITES

There have been no material defaults.

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

No matters have been submitted to a vote of security holders during the period covered by this report.

ITEM 5 - OTHER INFORMATION

None.

ITEM 6 - EXHIBITS

31.1	Certification of Chief Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act.
31.2	Certification of Principal Financial and Accounting Officer Pursuant to Section 302 of the Sarbanes-Oxley Act.
32.1	Certification of Chief Executive Officer Pursuant to Section 906 of the Sarbanes-Oxley Act.
32.2	Certification of Principal Financial and Accounting Officer Pursuant to Section 906 of the Sarbanes-Oxley Act.

SIGNATURES

Pursuant to the requirements of Section 13 or 15(b) of the Securities Exchange Act of 1934, the registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized, in the Hauppauge, NY.

Dated: August 12, 2008

SPORTSQUEST, INC.

By: /s/ R. Thomas Kidd

Name: R. Thomas Kidd
Title: *Chief Executive Officer Chief Financial Officer and*
Principal Accounting Officer Chief Executive Officer

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Exhibit Index

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