

REGENICIN, INC.

FORM 10-Q (Quarterly Report)

Filed 05/12/08 for the Period Ending 03/31/08

Address	10 HIGH COURT LITTLE FALLS, NJ 07424
Telephone	646-403-3581
CIK	0001412659
Symbol	RGIN
SIC Code	3564 - Industrial and Commercial Fans and Blowers and Air Purification Equipment
Industry	Biotechnology & Drugs
Sector	Healthcare
Fiscal Year	09/30

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

FORM 10-Q

Quarterly Report pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

For the quarterly period ended March 31, 2008

Transition Report pursuant to 13 or 15(d) of the Securities Exchange Act of 1934

For the transition period to _____

Commission File Number: 333-146834

Windstar, Inc.

(Exact name of small business issuer as specified in its charter)

Nevada

(State or other jurisdiction of incorporation or organization)

N/A

(IRS Employer Identification No.)

No 47 Hala Pegoh,
Taman Sri Pengkalan 31650

Ipoh, Perak, Malaysia

(Address of principal executive offices)

(014) 327-4470

(Issuer's telephone number)

(Former name, former address and former fiscal year, if changed since last report)

Check whether the issuer (1) 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 issuer was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days Yes No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company.

Large accelerated filer Accelerated filer

Non-accelerated filer

Smaller reporting company

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes No

State the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date: 2,150,000 Common Shares as of March 31, 2008.

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PART I - FINANCIAL INFORMATION

Item 1. Financial Statements

Our unaudited financial statements included in this Form 10-Q are as follows:

- (a) Unaudited Balance Sheet as of March 31, 2008;
- (b) Unaudited Statements of Operations for the three and six months ended March 31, 2008 and period from inception (September 6, 2007) to March 31, 2008;
- (c) Statement of Stockholders' Equity for the period from inception (September 6, 2007) through March 31, 2008;
- (d) Unaudited Statements of Cash Flows for the three and six months ended March 31, 2008 and period from inception (September 6, 2007) to March 31, 2008;
- (e) Notes to Unaudited Financial Statements.

These unaudited financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America for interim financial information and the SEC instructions to Form 10-Q. In the opinion of management, all adjustments considered necessary for a fair presentation have been included. Operating results for the interim period ended March 31, 2008 are not necessarily indicative of the results that can be expected for the full year.

WINDSTAR, INC.
(A DEVELOPMENT STAGE COMPANY)
BALANCE SHEET
As of March 31, 2008

ASSETS

Current Assets	
Cash and equivalents	\$ -0-
Prepaid expenses	-0-
TOTAL ASSETS	\$ -0-
LIABILITIES AND STOCKHOLDERS' EQUITY	
Current Liabilities	
	\$ -0-
Stockholders' Equity	
Common Stock, \$.001 par value, 100,000,000 shares authorized, 2,150,000 shares issued and outstanding	2,150
Additional paid-in capital	40,850
Deficit accumulated during the development stage	(43,000)
Total stockholders' equity	-0-
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	\$ -0-

See accompanying notes to financial statements.

WINDSTAR, INC.
(A DEVELOPMENT STAGE COMPANY)
STATEMENTS OF OPERATIONS
Three Months and Six Months Ended March 31, 2008
Period from September 6, 2007 (Inception) to March 31, 2008

	Three months ended March 31, 2008	Six months ended March 31, 2008	Period from September 6, 2007 (Inception) to March 31, 2008
Revenues	\$ -0-	\$ -0-	\$ -0-
Expenses :			
Professional fees	<u>2,000</u>	<u>39,000</u>	<u>43,000</u>
Net Loss	<u>\$ (2,000)</u>	<u>\$ (39,000)</u>	<u>\$ (43,000)</u>
Net loss per share:			
Basic and diluted	<u>\$ 0.00</u>	<u>\$ (0.02)</u>	<u>\$ (0.02)</u>
Weighted average shares outstanding:			
Basic and diluted	<u>2,150,000</u>	<u>2,150,000</u>	<u>2,150,000</u>

See accompanying notes to financial statements.

WINDSTAR, INC.
(A DEVELOPMENT STAGE COMPANY)
STATEMENT OF STOCKHOLDERS' EQUITY
Period from September 6, 2007 (Inception) to March 31, 2008

	Common stock		Additional paid-in capital	Deficit accumulated during the development stage	Total
	Shares	Amount			
Issuance of common stock for cash @\$.001	2,150,000	\$ 2,150	\$ 40,850	\$ -	\$ 43,000
Net loss for the period	-	-	-	(4,000)	(4,000)
Balance, September 30, 2007	2,150,000	2,150	40,850	(4,000)	39,000
Net loss for the period	-	-	-	(39,000)	(39,000)
Balance, March 31, 2008	2,150,000	\$ 2,150	\$ 40,850	\$ (43,000)	\$ -

See accompanying notes to financial statements.

WINDSTAR, INC.
(A DEVELOPMENT STAGE COMPANY)
STATEMENTS OF CASH FLOWS
Three Months and Six Months Ended March 31, 2008
Period from September 6, 2007 (Inception) to March 31, 2008

	Three months ended March 31, 2008	Six months ended March 31, 2008	Period From September 6, 2007 (Inception) to March 31 2008
CASH FLOWS FROM OPERATING ACTIVITIES			
Net loss	\$ (2,000)	\$ (39,000)	\$ (43,000)
Change in non-cash working capital items			
Prepaid expenses	2,000	4,000	- 10,962
CASH FLOWS USED BY OPERATING ACTIVITIES	0	(35,000)	(43,000)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from sales of common stock	0	0	43,000
NET INCREASE IN CASH	(2,000)	(35,000)	0
Cash, beginning of period	2,000	35,000	0
Cash, end of period	\$ 0	\$ 0	\$ 0
SUPPLEMENTAL CASH FLOW INFORMATION			
Interest paid	\$ 0	\$ 0	\$ 0
Income taxes paid	\$ 0	\$ 0	\$ 0

See accompanying notes to financial statements.

WINDSTAR, INC.
(A DEVELOPMENT STAGE COMPANY)
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2008

NOTE 1 – SUMMARY OF ACCOUNTING POLICIES

Nature of Business

Windstar, Inc. (“Windstar”) is a development stage company and was incorporated in Nevada on September 6, 2007. The Company is developing a cooking smoke purifier. Windstar operates out of office space owned by a director and stockholder of the Company. The facilities are provided at no charge. There can be no assurances that the facilities will continue to be provided at no charge in the future.

Development Stage Company

The accompanying financial statements have been prepared in accordance with the Statement of Financial Accounting Standards No. 7 “Accounting and Reporting by Development-Stage Enterprises”. A development-stage enterprise is one in which planned principal operations have not commenced or if its operations have commenced, there has been no significant revenues there from.

Cash and Cash Equivalents

Windstar considers all highly liquid investments with maturities of three months or less to be cash equivalents. At March 31, 2008 the Company had \$0 of cash.

Fair Value of Financial Instruments

Windstar’s financial instruments consist of cash and cash equivalents. The carrying amount of these financial instruments approximates fair value due either to length of maturity or interest rates that approximate prevailing market rates unless otherwise disclosed in these financial statements.

Income Taxes

Income taxes are computed using the asset and liability method. Under the asset and liability method, deferred income tax assets and liabilities are determined based on the differences between the financial reporting and tax bases of assets and liabilities and are measured using the currently enacted tax rates and laws. A valuation allowance is provided for the amount of deferred tax assets that, based on available evidence, are not expected to be realized.

WINDSTAR, INC.
(A DEVELOPMENT STAGE COMPANY)
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2008

NOTE 1 – SUMMARY OF ACCOUNTING POLICIES (continued)

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Basic loss per share

Basic loss per share has been calculated based on the weighted average number of shares of common stock outstanding during the period.

Recent Accounting Pronouncements

Windstar does not expect the adoption of recently issued accounting pronouncements to have a significant impact on the Company's results of operations, financial position or cash flow.

NOTE 2 – PREPAID EXPENSES

Prepaid expenses at March 31, 2008 consisted of an advance retainer paid to the firms outside independent auditors for services to be rendered for periods after March 31, 2008.

NOTE 3 – INCOME TAXES

For the period ended March 31, 2008, Windstar has incurred net losses and, therefore, has no tax liability. The net deferred tax asset generated by the loss carry-forward has been fully reserved. The cumulative net operating loss carry-forward is approximately \$43,000 at March 31, 2008, and will expire in the year 2028.

WINDSTAR, INC.
(A DEVELOPMENT STAGE COMPANY)
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2008

NOTE 3 – INCOME TAXES (continued)

The cumulative tax effect at the expected rate of 34% of significant items comprising our net deferred tax amount is as follows:

	2008
Deferred tax asset attributable to:	
Net operating loss carryover \$	14,500
Valuation allowance	(14,500)
Net deferred tax asset	<u>\$ -</u>

NOTE 4 – LIQUIDITY AND GOING CONCERN

Windstar has limited working capital and has not yet received revenues from sales of products or services. These factors create substantial doubt about the Company's ability to continue as a going concern. The financial statements do not include any adjustment that might be necessary if the Company is unable to continue as a going concern.

The ability of Windstar to continue as a going concern is dependent on the Company generating cash from the sale of its common stock and/or obtaining debt financing and attaining future profitable operations. Management's plans include selling its equity securities and obtaining debt financing to fund its capital requirement and ongoing operations; however, there can be no assurance the Company will be successful in these efforts.

Item 2. Management’s Discussion and Analysis of Financial Condition and Results of Operations

Forward-Looking Statements

Certain statements, other than purely historical information, including estimates, projections, statements relating to our business plans, objectives, and expected operating results, and the assumptions upon which those statements are based, are “forward-looking statements” within the meaning of the Private Securities Litigation Reform Act of 1995, Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934. These forward-looking statements generally are identified by the words “believes,” “project,” “expects,” “anticipates,” “estimates,” “intends,” “strategy,” “plan,” “may,” “will,” “would,” “will be,” “will continue,” “will likely result,” and similar expressions. We intend such forward-looking statements to be covered by the safe-harbor provisions for forward-looking statements contained in the Private Securities Litigation Reform Act of 1995, and are including this statement for purposes of complying with those safe-harbor provisions. Forward-looking statements are based on current expectations and assumptions that are subject to risks and uncertainties which may cause actual results to differ materially from the forward-looking statements. Our ability to predict results or the actual effect of future plans or strategies is inherently uncertain. Factors which could have a material adverse affect on our operations and future prospects on a consolidated basis include, but are not limited to: changes in economic conditions, legislative/regulatory changes, availability of capital, interest rates, competition, and generally accepted accounting principles. These risks and uncertainties should also be considered in evaluating forward-looking statements and undue reliance should not be placed on such statements. We undertake no obligation to update or revise publicly any forward-looking statements, whether as a result of new information, future events or otherwise. Further information concerning our business, including additional factors that could materially affect our financial results, is included herein and in our other filings with the SEC.

Plan of Operation

We were incorporated as “Windstar, Inc.” in the State of Nevada on September 6, 2007. We are engaged in the business of developing, producing, and marketing an effective and inexpensive air purification device. Our goal is to produce an improved air purification device (our “Product”) specifically for removing the impurities produced while cooking, and for recycling and redistributing the cleansed air back into the kitchen. Our intention is to manufacture and distribute our Product to residential consumers in the Philippines and other Asian countries for everyday use in their homes. We are a development stage company and have not generated any sales to date. Our product is still in the development stage and is not yet ready for commercial sale. We plan to complete the development of our product in the next six to twelve months, and begin recognizing revenue from the distribution of our product by April, 2009.

Product Development

Our company’s goal is to produce an air purification device that is available to the public at a price of \$20 per unit, so as not to create a financial hardship on families who would like cleaner kitchen air. We will achieve this goal by continuing to develop our product using the best materials and methods available to achieve the highest quality product at the lowest possible production cost.

We intend to continue to test and refine the design of the prototype of our Product over the coming months. While we feel that our Product in its current form could compete effectively in the marketplace, we plan to improve the design of our Product to improve its filtration efficiency and reduce its production

cost as much as possible. Specifically, we are looking to achieve the following:

- Creating the most effective purification system using the least amount of space;
- Making our product quieter and more energy efficient, to reduce consumer cost;
- Selecting the best materials available at the lowest cost possible

Depending upon the success of our initial product, in the future we intend to add additional components to give consumers more options and increase demand for our products. We expect to incur roughly \$10,000 on product development in the next twelve months.

Production and Distribution

We do not currently have any manufacturing facilities. Our directors have contacted several general manufacturers in the Philippines, and have begun negotiations for the manufacture of our product on a contract basis. We are currently negotiating price, payment, customer guarantee, shipping, inventory, delivery schedule and returns. Production of our Product doesn't require any facilities or equipment beyond what is available at any general manufacturer. We could contract with any general manufacturer to manufacture our product by following our instructions. Most manufacturers already utilize the same materials we use to create our Product, we simply need to provide the design and manufacturing instructions. We do not anticipate renting a warehouse at this stage of our business. The manufacturer we select to work with us will provide packaging, storage, and shipping services for us as part of our agreement.

We intend to sell our product in wholesale orders to large kitchen, home appliance, and residential construction companies. Upon receiving a wholesale order, we will arrange for manufacture and shipment of the Product to the customer at pre-negotiated prices from the manufacturer. We anticipate wholesale orders will be fulfilled within five business days of placing the order to the manufacturer. Our Product will arrive at the customer fully assembled, with easy-to-follow instructions for installation and use. As a result, production of our air purifiers will not require us to procure any special facilities or equipment.

Marketing Strategy

The goal of our company is for our air purification system to become the leading air purification product in Asia. In order to achieve our goal, we intend to complete the development of our initial product and introduce our product to the kitchen and home appliance industries within the next twelve months. To increase consumer awareness of our product among our potential customers, specifically major kitchen retailers, we intend to specifically engage in the following:

- **Attending National and Regional Kitchen and Home Appliance Promotions, Events and Conferences:** These are events and conferences managed by regional and central home appliance organizations to promote new kitchen products and technology. We plan to introduce our products to the home appliance merchants, retailers and wholesalers in attendance at these events. These events will also include trade meetings and promotional events and related seminars and conferences.
- **Developing Direct Marketing Programs to Attract Retailers:** We intend to market directly to retailers by conducting seminars, through the use of online advertisements, and through traditional media outlets such as newspapers and trade publications.

- **Special Promotions:** Initially, we intend to offer special promotions to a few major home appliance retailers by supplying them with a limited amount of our Product for sale or distribution to their general customers. Based on customer feedback, we anticipate these retailers will begin placing regular, wholesale orders with our company.
- **Product Demonstrations:** We intend to send members of our sale team to various kitchen and home appliance supply stores and retailers to conduct live demonstrations of our product, including assembly, installation, and effectiveness.

We anticipate that the costs associated with our initial marketing program will be approximately \$6,000. Additional Travel expenses associated with the development, production, and marketing of our Product are expected to be approximately \$4,000.

Management Expansion

We intend to expand our current management team to retain directors, officers and employees with experience relevant to our business focus. Our current officers are highly skilled in technical areas such as research and product development, and we are looking to add officers who have experience in marketing and business management to expand our company more effectively.

Sales Personnel

In the short term, we intend to use the services of our management to sell our products. As our product approaches the manufacturing stage, however, we plan to employ salespersons in the Philippines, and other Asian countries to promote and sell our Product. These sales representatives will be responsible for soliciting, selecting and securing accounts within a particular regional territory.

Expenses

We estimate the costs to implement our business strategy over the following twelve months to be:

- **Travel and Related expenses,** which will consist primarily of our executive officers and directors visiting home appliance merchants, retailers and wholesalers in their sales efforts. We estimate travel and related expenses for the next twelve months will be approximately \$4,000;
- **Initial Marketing,** which will consist of the marketing efforts discussed above, including direct marketing and attendance at trade shows. We estimate initial marketing expenses for the next twelve months will be approximately \$6,000;
- **Research and Development costs** consist of developing and testing our Product and determining the best combination of materials and suppliers for production. We estimate that research and development costs for the next twelve months will be approximately \$10,000.

We intend to obtain business capital through the use of private equity fundraising or shareholder loans. We anticipate that, in time, the primary source of revenues for our business model will be the sale of our Product.

Significant Equipment

We do not intend to purchase any significant equipment for the next twelve months.

Results of Operations for the Three and Six Months Ended March 31, 2008 and Period from September 6, 2007 (Date of Inception) until March 31, 2008

We generated no revenue for the period from September 6, 2007 (Date of Inception) until March 31, 2008. We do not anticipate earning revenues until such time that we refine our Product and successfully market it to our target consumers. We are presently in the development stage of our business and we can provide no assurance that we will successfully implement our business plan.

Our Operating Expenses for the three months ended March 31, 2008 were \$37,000, consisting entirely of Professional Fees. Our Operating Expenses for the six months ended March 31, 2008 were \$39,000, consisting entirely of Professional Fees. Our Operating Expenses from September 6, 2007 (Date of Inception) to March 31, 2008 were \$43,000, consisting entirely of Professional Fees. We, therefore, recorded a net loss of \$2,000 for the three months ended March 31, 2008, \$39,000 for the six months ended March 31, 2008, and \$43,000 for the period from September 6, 2007 (Date of Inception) until March 31, 2008. Our operating expenses are wholly attributable to professional fees associated with the initial development of our business, legal expenses, and consulting fees.

We anticipate our operating expenses will increase as we undertake our plan of operations. The increase will be attributable to the continued development of our Product and the professional fees associated with our becoming a reporting company under the Securities Exchange Act of 1934.

Liquidity and Capital Resources

As of March 31, 2008, we had no current assets. We had no current liabilities as of March 31, 2008. Thus, we have working capital of \$0 as of March 31, 2008.

Operating activities used \$43,000 in cash for the period from September 6, 2007 (Date of Inception) until March 31, 2008. Our net loss of \$43,000 represented all our negative operating cash flow. Financing Activities during the period from September 6, 2007 (Date of Inception) until March 31, 2008 generated \$43,000 in cash during the period.

As of March 31, 2008, we have insufficient cash to operate our business at the current level for the next twelve months and insufficient cash to achieve our business goals. The success of our business plan beyond the next 12 months is contingent upon us obtaining additional financing. We intend to fund operations through debt and/or equity financing arrangements, which may be insufficient to fund our capital expenditures, working capital, or other cash requirements. We do not have any formal commitments or arrangements for the sales of stock or the advancement or loan of funds at this time. There can be no assurance that such additional financing will be available to us on acceptable terms, or at all.

Going Concern

We have limited working capital and have not yet received revenues from sales of products or services. These factors create substantial doubt about our ability to continue as a going concern. The financial statements contained herein do not include any adjustment that might be necessary if we are unable to continue as a going concern.

Our ability to continue as a going concern is dependent on our generating cash from the sale of our common stock and/or obtaining debt financing and attaining future profitable operations. Management's plans include selling our equity securities and obtaining debt financing to fund our capital requirement and ongoing operations; however, there can be no assurance we will be successful in these efforts.

Off Balance Sheet Arrangements

As of March 31, 2008, there were no off balance sheet arrangements.

Item 3. Quantitative and Qualitative Disclosures About Market Risk

A smaller reporting company is not required to provide the information required by this Item.

Item 4T. Controls and Procedures

We carried out an evaluation of the effectiveness of the design and operation of our disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) as of March 31, 2008. This evaluation was carried out under the supervision and with the participation of our Chief Executive Officer and Chief Financial Officer, Siew Mee Fam. Based upon that evaluation, our Chief Executive Officer and Chief Financial Officer concluded that, as of March 31, 2008, our disclosure controls and procedures are effective. There have been no significant changes in our internal controls over financial reporting during the quarter ended March 31, 2008 that have materially affected or are reasonably likely to materially affect such controls.

Disclosure controls and procedures are controls and other procedures that are designed to ensure that information required to be disclosed in our reports filed or submitted under the Exchange Act are recorded, processed, summarized and reported, within the time periods specified in the SEC's rules and forms. Disclosure controls and procedures include, without limitation, controls and procedures designed to ensure that information required to be disclosed in our reports filed under the Exchange Act is accumulated and communicated to management, including our Chief Executive Officer and Chief Financial Officer, to allow timely decisions regarding required disclosure.

Limitations on the Effectiveness of Internal Controls

Our management does not expect that our disclosure controls and procedures or our internal control over financial reporting will necessarily prevent all fraud and material error. An internal control system, no matter how well conceived and operated, can provide only reasonable, not absolute, assurance that the objectives of the control system are met. Further, the design of a control system must reflect the fact that there are resource constraints, and the benefits of controls must be considered relative to their costs. Because of the inherent limitations in all control systems, no evaluation of controls can provide absolute assurance that all control issues and instances of fraud, if any, within the Company have been detected. These inherent limitations include the realities that judgments in decision-making can be faulty, and that breakdowns can occur because of simple error or mistake. Additionally, controls can be circumvented by the individual acts of some persons, by collusion of two or more people, or by management override of the internal control. The design of any system of controls also is based in part upon certain assumptions about the likelihood of future events, and there can be no assurance that any design will succeed in achieving its stated goals under all potential future conditions. Over time, control may become inadequate because of changes in conditions, or the degree of compliance with the policies or procedures may deteriorate.

PART II – OTHER INFORMATION

Item 1. Legal Proceedings

We are not a party to any pending legal proceeding. We are not aware of any pending legal proceeding to which any of our officers, directors, or any beneficial holders of 5% or more of our voting securities are adverse to us or have a material interest adverse to us.

Item 1A: Risk Factors

A smaller reporting company is not required to provide the information required by this Item.

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

None

Item 3. Defaults upon Senior Securities

None

Item 4. Submission of Matters to a Vote of Security Holders

No matters have been submitted to our security holders for a vote, through the solicitation of proxies or otherwise, during the quarterly period ended March 31, 2008.

Item 5. Other Information

None

Item 6. Exhibits

Exhibit

Number Description of Exhibit

3.1 Articles of Incorporation ⁽¹⁾

3.2 By-Laws ⁽¹⁾

31.1 Certification of Chief Executive Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002

31.2 Certification of Chief Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002

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

⁽¹⁾ Previously included as an exhibit to the Registration Statement on Form SB-2 filed on October 22, 2007

SIGNATURES

In accordance with the requirements of the Securities and Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Windstar, Inc.

Date: May 12, 2008

By: /s/ Siew Mee Fam
Siew Mee Fam
President, Secretary, Chief Executive Officer, Chief
Financial
Officer, Principal Accounting Officer, Treasurer, and
Director

CERTIFICATIONS

I, Siew Mee Fam, certify that;

- (1) I have reviewed this quarterly report on Form 10-Q of Windstar Inc.;
- (2) Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
- (3) Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the small business issuer as of, and for, the periods presented in this report;
- (4) The small business issuer's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the small business issuer and have:
 - a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the small business issuer, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b) Evaluated the effectiveness of the small business issuer's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - c) Disclosed in this report any change in the small business issuer's internal control over financial reporting that occurred during the small business issuer's most recent fiscal quarter (the small business issuer's fourth quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the small business issuer's internal control over financial reporting; and
- (5) The small business issuer's other certifying officer(s) and I have disclosed, based on our most recent evaluation of the internal control over financial reporting, to the small business issuer's auditors and the audit committee of small business issuer'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 small business issuer'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 small business issuer's internal control over financial reporting.

Date: May 12, 2008

/s/ Siew Mee Fam

By: Siew Mee Fam

Title: Chief Executive Officer

CERTIFICATIONS

I, Siew Mee Fam, certify that;

- (1) I have reviewed this quarterly report on Form 10-Q of Windstar Inc.;
- (2) Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
- (3) Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the small business issuer as of, and for, the periods presented in this report;
- (4) The small business issuer's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the small business issuer and have:
 - a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the small business issuer, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b) Evaluated the effectiveness of the small business issuer's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - c) Disclosed in this report any change in the small business issuer's internal control over financial reporting that occurred during the small business issuer's most recent fiscal quarter (the small business issuer's fourth quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the small business issuer's internal control over financial reporting; and
- (5) The small business issuer's other certifying officer(s) and I have disclosed, based on our most recent evaluation of the internal control over financial reporting, to the small business issuer's auditors and the audit committee of small business issuer'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 small business issuer'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 small business issuer's internal control over financial reporting.

Date: May 12, 2008

/s/ Siew Mee Fam

By: Siew Mee Fam

Title: Chief Financial Officer

CERTIFICATION OF CHIEF EXECUTIVE OFFICER AND
CHIEF FINANCIAL OFFICER
PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the accompanying quarterly Report on Form 10-Q of Windstar Inc. for the quarter ended March 31, 2008, I certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, to my knowledge, that:

- (1) the quarterly Report on Form 10-Q of Windstar Inc. for the quarter ended March 31, 2008 fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) the information contained in the quarterly Report on Form 10-Q for the quarter ended March 31, 2008, fairly presents in all material respects, the financial condition and results of operations of Windstar Inc..

By: /s/ Siew Mee Fam

Name: Siew Mee Fam

Title: Principal Executive Officer,
Principal Financial Officer and Director

Date: May 12, 2008