

The number of shares outstanding of registrant's common stock at July 31, 2014 was 7,350,540 shares.

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

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

ARBOR ENTECH CORPORATION

INDEX

	Page Number
PART I. Financial Information	
Item 1. Financial Statements	
Condensed Balance Sheets - July 31, 2014 (unaudited) and April 30, 2014	3
Condensed Statements of Operations - Three Months Ended July 31, 2014 and 2013 (unaudited)	4
Condensed Statements of Cash Flows - Three Months Ended July 31, 2014 and 2013 (unaudited)	5
Notes to Condensed Financial Statements	6
Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations	7
Item 3. Quantitative and Qualitative Disclosures About Market Risk	8
Item 4. Controls and Procedures	8
PART II. Other Information	
Item 1. Legal Proceedings	8
Item 1A. Risk Factors	8
Item 2. Unregistered Sales of Equity Securities and Use of proceeds	9
Item 3. Defaults on Senior Securities	9
Item 4. Mine Safety Disclosures	9
Item 5. Other Information	9
Item 6. Exhibits	10

ARBOR ENTECH CORPORATION**CONDENSED BALANCE SHEETS**

ASSETS	July 31, 2014 <i>(Unaudited)</i>	April 30, 2014
Current Assets:		
Cash and Cash Equivalents	\$ 284,235	\$ 272,087
Due From Related Party	-	12,200
Total Current Assets	284,235	284,287
Total Assets	284,235	284,287
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities:		
Accounts Payable and Accrued Liabilities	8,000	-
Total Current Liabilities	8,000	-
Commitments and Contingencies		
Stockholders' Equity:		
Preferred Stock, \$.001 par value; 1,000,000 shares authorized; None issued and outstanding	-	-
Common Stock, \$.001 Par Value; Authorized 100,000,000 Shares; Issued and Outstanding: 7,350,540 Shares	7,350	7,350
Additional Paid-In Capital	2,372,640	2,372,640
Retained Earnings (Deficit)	(2,103,755)	(2,095,703)
Total Stockholders' Equity	276,235	284,287
Total Liabilities and Stockholders' Equity	\$ 284,235	\$ 284,287

See accompanying notes to condensed financial statements.

ARBOR ENTECH CORPORATION

CONDENSED STATEMENTS OF OPERATIONS

	<i>(Unaudited)</i>	
	Three Months Ended July 31, 2014	2013
Net Sales	\$ -	\$ -
Costs and Expenses:		
Selling, General and Administrative Expenses	8,120	11,559
Loss from Operations	(8,120)	(11,559)
Other Income:		
Interest	68	76
Net Loss	\$ (8,052)	\$ (11,483)
Loss Per Common Share Basic	\$ (0.00)	\$ (0.00)
Weighted Average Shares Outstanding	7,350,540	7,350,540

See accompanying notes to condensed financial statements.

ARBOR ENTECH CORPORATION

CONDENSED STATEMENTS OF CASH FLOWS

	<i>(Unaudited)</i>	
	Three Months Ended July 31,	
	2014	2013
Cash Flows from Operating Activities:		
Net Income (Loss)	\$ (8,052)	\$ (11,483)
Adjustments to Reconcile Net Income (Loss) to Net Cash Provided (Used) in Operating Activities:		
Changes in Operating Assets and Liabilities:		
Decrease in Due from Related Party	12,200	-
Increase in Accounts Payable and Accrued Liabilities	8,000	9,600
Net Cash Provided (Used) in Operating Activities	12,148	(1,883)
Increase (Decrease) in Cash and Cash Equivalents	12,148	(1,883)
Cash and Cash Equivalents - Beginning of Period	272,087	305,804
Cash and Cash Equivalents - End of Period	\$ 284,235	\$ 304,021
Supplemental Cash Flow Information:		
Cash Paid for Interest	\$ -	\$ -
Cash Paid for Income Taxes	\$ -	\$ -

See accompanying notes to condensed financial statements.

ARBOR ENTECH CORPORATION

NOTES TO CONDENSED FINANCIAL STATEMENTS

(A)

The interim condensed financial statements have been prepared pursuant to the rules and regulations of the Securities and Exchange Commission from the accounts of Arbor Entech Corporation (the "Company") without audit. The condensed balance sheet at April 30, 2014 was derived from audited financial statements but does not include all disclosures required by accounting principles generally accepted in the United States of America. The other information in these condensed financial statements is unaudited; however, in the opinion of management, the information presented reflects all adjustments of a normal recurring nature which are necessary to present fairly the Company's financial position and results of operations and cash flows for the period presented. It is recommended that these condensed financial statements be read in conjunction with the financial statements and the notes thereto included in the Company's fiscal year 2014 Annual Report on Form 10-K filed on July 29, 2014 and other financial reports filed by the Company from time to time.

(B)

SIGNIFICANT ACCOUNTING POLICIES

Cash and Cash Equivalents

The Company considers all highly liquid short-term investments with a maturity of three months or less at time of purchase to be cash equivalents.

Use of Estimates

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

ARBOR ENTECH CORPORATION

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

This report may contain "forward looking statements" within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities and Exchange Act of 1934 (including any statements regarding the Company's outlook for fiscal 2014 and beyond). Any forward looking statements are subject to a number of risks and uncertainties. These include, among other risks and uncertainties, without limitation, the lack of any current business operation, the possible failure to identify a suitable acquisition candidate, and specific risks which may be associated with any new business or acquisition that we may acquire.

In some cases, you can identify forward-looking statements by terms such as "may," "will," "should," "could," "would," "expects," "plans," "anticipates," "believes," "estimates," "projects," "predicts," "potential" and similar expressions intended to identify forward-looking statements. These statements are only predictions and involve known and unknown risks, uncertainties, and other factors that may cause our actual results, levels of activity, performance, or achievements to be materially different from any future results, levels of activity, performance, or achievements expressed or implied by such forward-looking statements. Given these uncertainties, you should not place undue reliance on these forward-looking statements. Also, these forward-looking statements represent our estimates and assumptions only as of the date of this report. Except as otherwise required by law, we expressly disclaim any obligation or undertaking to release publicly any updates or revisions to any forward-looking statement contained in this report to reflect any change in our expectations or any change in events, conditions or circumstances on which any of our forward-looking statements are based. We qualify all of our forward-looking statements by these cautionary statements.

Critical Accounting Policies and Significant Judgments and Estimates

The Securities and Exchange Commission ("SEC") issued disclosure guidance for "critical accounting policies." The SEC defines "critical accounting policies" as those that require the application of management's most difficult, subjective or complex judgments, often as a result of the need to make estimates about the effect of matters that are inherently uncertain and may change in subsequent periods.

Our significant accounting policies are described in the Notes to these financial statements. Currently, based on the Company's limited activity, we do not believe that there are any accounting policies that require the application of difficult, subjective or complex judgments.

Historical Background

Historically, we were a wood products company that had been in business since 1980. Our business fluctuated over the years. We were almost wholly dependent on sales to The Home Depot, Inc. As discussed below in "Discontinued Operations," on September 2, 2003, we discontinued our wood products business.

We previously disclosed that we were in discussions with respect to a potential acquisition of an early stage, privately-held pre-revenue web portal company. These discussions are no longer ongoing. Currently, we are seeking other business opportunities, but there can be no assurance that such opportunities will be identified, capitalized upon, or result in any profits.

Results of Operations

Since we discontinued our wood products business in 2003, we have had no sales revenue, including during the three months ended July 31, 2014 and 2013. Selling, general and administrative expenses (operating expenses) were \$8,120 for the quarter ended July 31, 2014, as compared to \$11,559 for the comparable prior period. This change was due to reduction in professional and service fees.

For the quarter ended July 31, 2014, we had a net loss of \$8,052 compared to a net loss of \$11,483 for the comparable prior period. The change in net loss was primarily due to a change in operating expenses.

Liquidity and Capital Resources

At July 31, 2014, we had working capital of \$276,235, compared to working capital of \$284,287 at April 30, 2014. As of July 31, 2014, we had cash and cash equivalents of \$284,235, an increase of \$12,148 compared with our cash on hand at April 30, 2014. Operating activities provided \$12,148 in cash for the three months ended July 31, 2014, as compared to used \$1,883 during the comparable prior period.

Since terminating our wood products business in September 2003, due to limited cash resources and a limited and sporadic trading market for our Common Stock, among other reasons, we have been unable to find a suitable business opportunity or merger candidate. Nevertheless, we continue to seek business opportunities, including potential acquisition candidates.

During the remainder of fiscal 2014, we do not anticipate that we will incur any capital expenditures.

We anticipate that our operating activities will generate negative net cash flow during the balance of fiscal 2014. We believe that the cash on hand will be sufficient for meeting our liquidity and capital resource needs for the next year.

Off-Balance Sheet Transactions

We do not have any transactions, agreements or other contractual arrangements that constitute off-balance sheet arrangements.

Item 3. Quantitative and Qualitative Disclosures about Market Risk

This Item is not applicable because we are a "smaller reporting company," as defined by applicable SEC regulation.

Item 4. Controls and Procedures

Management's Report on Disclosure Controls and Procedures. We maintain disclosure controls and procedures that are designed to ensure that information required to be disclosed in our Securities Exchange Act reports is recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms, and that such information is accumulated and communicated to our management, including our President/Chief Financial Officer, as appropriate, to allow timely decisions regarding required disclosure. In designing and evaluating the disclosure controls and procedures, we recognized that any controls and procedures, no matter how well designed and operated, can provide only reasonable assurance of achieving the desired control objectives, as ours are designed to do, and we necessarily were required to apply our judgment in evaluating the cost-benefit relationship of possible changes or additions to our controls and procedures.

As of July 31, 2014, we carried out an evaluation, under the supervision and with the participation of our management, including our President/Chief Financial Officer, of the effectiveness of the design and operation of our disclosure controls and procedures, as defined in Rules 13a-15(e) and 15d-15(e) under the Securities Exchange Act of 1934. Based upon that evaluation, our President/Chief Financial Officer concluded that our disclosure controls and procedures, as defined in Rules 13a-15(e) and 15d-15(e) under the Securities Exchange Act of 1934, provide a reasonable level of assurance that they are effective in enabling us to record, process, summarize and report information required to be included in our periodic SEC filings within the required time period.

Changes in Internal control Over Financial Reporting. There have been no changes in our internal control over financial reporting that occurred during the period covered by this report that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

PART II. OTHER INFORMATION

Item 1. Legal Proceedings

None

Item 1A. Risk Factors

This Item is not applicable because we are a "smaller reporting company," as defined by applicable SEC regulation.

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

None

Item 3. Defaults on Senior Securities

None

Item 4. Mine Safety Disclosures

None

Item 5. Other Information

Not Applicable

Item 6. Exhibits

- 3(a) AArticles of Incorporation, previously filed as an exhibit to the Company's Registration Statement on Form 10-SB (SEC File No. 0-30432) filed on or about July 30, 1999, and incorporated herein by this reference.
- 3(b) BBy-laws of the Company, previously filed as an exhibit to Amendment No. 1 to the Company's Registration Statement on Form 10-SB (SEC File No. 01-15207) filed on or about August 2, 1999, and incorporated herein by this reference.
- 4. FForm of common stock certificate, filed as the same exhibit number to our Form 10Q filed on March 17, 2009, and incorporated herein by this reference.
- 31. CCertification of the Principal Executive and Principal Financial Officer pursuant to Rule 13a-14(a) or Rule 15d-14(a) of the Securities Exchange Act of 1934, as amended.*
- 32. CCertification of the Principal Executive and Principal Financial Officer pursuant to U.S.C. Section 1350 as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.*
- 101.INS XBRL Instance Document *

Edgar Filing: ARBOR ENTECH CORP - Form 10-Q

101.SCH Document, XBRL Taxonomy Extension *
101.CAL Calculation Linkbase, XBRL Taxonomy Extension Definition *
101.DEF Linkbase, XBRL Taxonomy Extension Labels *
101.LAB Linkbase, XBRL Taxonomy Extension *
101.PRE Presentation Linkbase *

*

Filed herewith.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrants have duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

ARBOR ENTECH CORPORATION

Date: September 15, 2014

/s/ Brad Houtkin

Brad Houtkin

President and Chief Financial Officer