

GAMEPLAN INC
Form 10-K
March 30, 2009

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

FORM 10-K

(Mark One)

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

For the Fiscal Year Ended December 31, 2008

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

For the transition period from _____ to _____

COMMISSION FILE NUMBER 000-27435

GAMEPLAN, INC.

(Exact name of registrant as specified in charter)

NEVADA

(State or other jurisdiction of incorporation or organization)

87-0493596

(I.R.S. Employer Identification No.)

3701 Fairview Road Reno, Nevada

(Address of principal executive offices)

89511

(Zip Code)

Registrant's telephone number, including area code: **(775) 815-4758**

Securities registered pursuant to section 12(b) of the Act:

Title of Class

NONE

Name of each exchange on which registered

NONE

Securities registered pursuant to section 12(g) of the Act:

Common Stock, par value \$.001

(Title of Class)

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.
Yes No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or 15(d) of the Exchange Act. Yes No

Indicate by check mark whether the registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports); and (2) has been subject to such filing requirements for the past 90 days. Yes No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements

incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K. ý

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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. (Check one)

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

The aggregate market value of the voting and non-voting common equity held by non-affiliates of the registrant on June 30, 2008, based on the closing sales price of the registrant's common stock on that date, was approximately \$1,328,000. Shares of common stock held by each current executive officer and director and by each person known by the registrant to own 5% or more of the outstanding common stock have been excluded from this computation in that such persons may be deemed to be affiliates.

The number of shares of the registrant's common stock, \$0.001 par value, outstanding as of March 24, 2009 was 15,225,000.

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FORWARD-LOOKING STATEMENTS

From time to time, our representatives or we have made or may make forward-looking statements, orally or in writing. Such forward-looking statements may be included in, but not limited to, press releases, oral statements made with the approval of an authorized executive officer or in various filings made by us with the Securities and Exchange Commission. Words or phrases "will likely result", "are expected to", "will continue", "is anticipated", "estimate", "project or projected", or similar expressions are intended to identify "forward-looking statements". Such statements are qualified in their entirety by reference to and are accompanied by the above discussion of certain important factors that could cause actual results to differ materially from such forward-looking statements.

Management is currently unaware of any trends or conditions other than those mentioned in this management's discussion and analysis that could have a material adverse effect on the Company's consolidated financial position, future results of operations, or liquidity. However, investors should also be aware of factors that could have a negative impact on the Company's prospects and the consistency of progress in the areas of revenue generation, liquidity, and generation of capital resources. These include: (i) variations in revenue, (ii) possible inability to attract investors for its equity securities or otherwise raise adequate funds from any source should the Company seek to do so, (iii) increased state, federal and gaming laws and regulations, (iv) increased competition, (v) unfavorable outcomes to litigation involving the Company or to which the Company may become a party in the future and, (vi) a very competitive and rapidly changing operating environment.

The risks identified here are not all inclusive. New risk factors emerge from time to time and it is not possible for management to predict all of such risk factors, nor can it assess the impact of all such risk factors on the Company's business or the extent to which any factor or combination of factors may cause actual results to differ materially from those contained in any forward-looking statements. Accordingly, forward-looking statements should not be relied upon as a prediction of actual results.

The financial information set forth in the following discussion should be read with the financial statements of GamePlan, Inc. included elsewhere herein.

PART I

Item 1.

Business

For the last several years GamePlan Inc. (Company) attempted to bring to market through mergers or acquisitions comprehensive business plans described in the Company s previous Annual Reports. After many years of focused

efforts to do so, we have not been able to gain traction for these plans. The game plan did not work and had to change.

The difficult but obvious conclusion is that the best interest of our shareholders dictates a change from those business plans back to the business plan that the Company originally employed and in which we have considerable expertise. That plan, summarized in the Company History that follows, is to acquire, develop, manage and/or consult gaming opportunities and gaming related opportunities throughout the world, (New Plan).

Summary of Company history

The Company (Cusip # 36465 c 10 5, Tax I.D. # 870493596, publicly traded under the symbol GPLA.OB) was incorporated in Utah on August 26, 1981 under the name Sunbeam Solar, Inc. On April 27, 1984, common stock was sold publicly. During the latter part of 1991, Robert G. Berry purchased ninety percent (90%) of the Company's stock. On December 23, 1991 the Company merged with GamePlan, Inc., a Nevada public corporation. From 1992 to 1995 GamePlan actively sought gaming opportunities both in Indian and non-Indian venues and had gaming consulting contracts with the Menominee Tribe in Wisconsin and the San Carlos Apache Tribe in Arizona. From 1996 until the present time the Company has been a public shell and is current in all regulatory filings required of bulletin board companies. Of the 40 million shares authorized there are 15,225,000 shares outstanding with no appreciable market value. As of December 31, 2008, the Company is indebted to its controlling shareholders in the approximate amount of \$838,137.

Summary of the New Plan

The New Plan of the Company is to focus on owning, operating, managing and/or consulting on gaming and gaming related projects throughout the world. The Company plans to reorganize its Board of Directors and Officers, hire employees as needed and focus on acquiring existing profitable traditional gaming properties and ancillary gaming development opportunities together with seeking opportunities for development, management and consulting services with American Indian Gaming Tribes. The Company will also closely monitor emerging gaming jurisdiction in and out of the United States and make appropriate acquisitions and/or participate in joint ventures. Each of these acquisitions/property development projects will be in separate entities that will be owned in whole or by a majority of the stock ownership in the Company. Each subsidiary will be responsible for operating not more than one gaming facility. As of the date of this Report, the Company has not identified any suitable merger or acquisition candidates and there can be no assurance that we will be successful in this regard.

Regulation

Gaming regulation generally

If we are able to merge with or acquire an existing gaming property, we will become subject to extensive federal, state, provincial, tribal and/or local laws, regulations and ordinances, which are administered by the appropriate regulatory agency or agencies in each jurisdiction (the Regulatory Authorities), and which govern the ownership, management, and operation of gaming facilities. These laws, rules, regulations and ordinances vary from jurisdiction to jurisdiction; however, each are directed to the responsibility, financial stability and character of the owners and managers of gaming operations as well as persons financially interested or involved in gaming operations.

Neither the Company nor any subsidiary of the Company will own, manage, operate or consult relative to a gaming facility or gaming related facility unless proper licenses, permits and approvals are obtained. An application for a license, permit or approval may be denied for any cause. Most Regulatory Authorities also have the right to license, investigate, and determine the suitability of any person who has a significant relationship with the Company or any of its subsidiaries, including officers, directors, employees, and security holders of the Company or its subsidiaries. In the event a Regulatory Authority were to find a security holder to be unsuitable, the Company could be sanctioned and may lose its licenses and approvals if the Company recognizes any rights in any entity with such unsuitable person in connection with such securities. The Company will be required to repurchase its securities at fair market value from security holders that the Regulatory Authorities deem unsuitable.

The Company's Articles of Incorporation will be amended to authorize the Company to redeem securities held by persons whose status as a security holder, in the opinion of the Company's Board of Directors, jeopardizes gaming licenses or approvals of the Company or any of its subsidiaries. Once obtained, licenses, permits, and approvals must be periodically renewed in some jurisdictions and not in others and generally are not transferable. The Regulatory Authorities may at any time revoke, suspend, condition, limit, or restrict a license for any cause they, in their sole

discretion, deem reasonable.

Fines for violations may be levied against the holder of a license, and in some jurisdictions, gaming operation revenues may be forfeited to the state. No assurance can be given that any licenses, permits, or approvals will be obtained by the Company or any of its subsidiaries or, if obtained, will be renewed or not revoked in the future. In addition, the rejection or termination of a license, permit, or approval of the Company or any of its employees or security holders in any jurisdiction may have adverse consequences in other jurisdictions. Certain jurisdictions require gaming operators licensed therein to seek approval from the state before conducting gaming in other jurisdictions. The Company and its subsidiaries may be required to submit detailed financial and operating reports to Regulatory Authorities.

The political and regulatory environment for gaming is dynamic and rapidly changing. The laws, regulations and procedures pertaining to gaming are subject to the interpretation of the Regulatory Authorities and may be amended. Any changes in such laws, regulations or their interpretations could have a material adverse effect on the Company if it is able to re-enter the gaming industry.

Indian gaming regulation generally

The terms and conditions of management contracts or management related contracts for the operation, and under certain circumstances consulting, of Indian-owned casinos, and of all gaming on Indian land in the United States, are subject to the Indian Gaming Regulatory Authority (IGRA). IGRA is administered by the National Indian Gaming Commission (NIGC). Certain contracts, such as pure development contracts without a management contract, are subject to the provisions of statutes relating to contracts with Indian tribes, which are administered by the Secretary of the Interior (the Secretary) and the Bureau of Indian Affairs (BIA) under USC section 81. The regulations and guidelines under which NIGC will administer the IGRA are evolving. The IGRA and those regulations and guidelines are subject to interpretation by the Secretary and NIGC and may be subject to judicial and legislative clarification or amendment.

The Company may need to provide the BIA or NIGC with background information on each of its directors and every shareholder who holds five percent or more of the Company issued and outstanding stock (5% Shareholders), including a complete financial statement, a description of such person s business history and gaming experience as well as listing the jurisdictions in which such person holds gaming licenses. Background investigations of key employees also may be required. The Company s Articles of Incorporation will be amended to contain provisions requiring directors and 5% Shareholders to provide such information.

The IGRA currently requires NIGC to approve management contracts and certain collateral agreements for Indian-owned casinos. The NIGC may review any of the Company s management contracts and collateral agreements for compliance with the IGRA at any time in the future. The NIGC will not approve a management contract if a director or a 5% Shareholder of the management company (i) is an elected member of the Indian tribal government that owns the facility purchasing or leasing the games; (ii) has been or is convicted of a felony gaming offense; (iii) has knowingly and willfully provided materially false information to the NIGC or the tribe; (iv) has refused to respond to questions from the NIGC; or (v) is a person whose prior history, reputation and associations pose a threat to the public interest or to effective gaming regulation and control, or create or enhance the chance of unsuitable activities in gaming or the business and financial arrangements incidental thereto.

Additionally, the NIGC will not approve a management contract if the management company or any of its agents have attempted to unduly influence any decision or process of tribal government relating to gaming, or if the management company has materially breached the terms of the management contract or the tribe s gaming ordinance, or a trustee exercising due diligence would not approve such management contract.

A management contract can be approved only after NIGC determines that the contract provides, among other things, for (i) adequate accounting procedures and verifiable financial reports, which must be furnished to the tribe; (ii) tribal access to the daily operations of the gaming enterprise, including the right to verify daily gross revenues and income; (iii) minimum guaranteed payments to the tribe, which must have priority over the retirement of development and construction costs; (iv) a ceiling on the repayment of such development and construction costs; and (v) a contract term not exceeding five years and a management fee not exceeding 30% of profits; provided that the NIGC may approve up to a seven-year term if NIGC is satisfied that the capital investment required, the risk exposure, and the income

projections for the particular gaming activity justify the longer term.

The IGRA established three separate classes of tribal gaming – Class I, Class II, and Class III. Class I includes all traditional or social games played by a tribe in connection with celebrations or ceremonies. Class II gaming includes games such as bingo, pull-tabs, punch boards, instant bingo and card games in which the players bet against other players. Class III gaming includes casino-style gaming including table games such as blackjack, craps and roulette, as well as gaming machines such as slots, video poker, lotteries, and pari-mutuel wagering in which players bet against the gaming operation, otherwise referred to as betting against the house.

The IGRA prohibits substantially all forms of Class III gaming unless the tribe has entered into a written agreement with the state in which the casino is located specifically authorizing the types of commercial gaming the tribe may offer (a tribal-state compact). The IGRA requires states to negotiate in good faith with tribes that seek tribal-state compacts, and grants Indian tribes the right to seek a federal court order to compel such negotiations with default provisions if the state does not negotiate in good faith. Many states have refused to enter into such negotiations. Tribes in several states have sought federal court orders to compel such negotiations under the IGRA; however, the Supreme Court of the United States held in 1996 that the Eleventh Amendment to the United States Constitution immunizes states from suit by Indian tribes in federal court without the states' consent.

Because Indian tribes are currently unable to compel states to negotiate tribal-state compacts, the Company may not be able to develop and manage casinos in states that refuse to enter into or renew tribal-state compacts.

In addition to the IGRA, tribal-owned gaming facilities on Indian land are subject to a number of other federal statutes. The operation of gaming on Indian land is dependent upon whether the law of the state in which the casino is located permits gaming by non-Indian entities, which will change over time as more and more jurisdictions seek entry into the casino business so as to receive painless sin taxes rather than having their citizens travel to adjacent states to engage in gaming activities there. Any such changes will significantly increase competition with non-Indian gaming and that will have a material adverse effect on any casinos that the Company undertakes to manage in the future.

Title 25, Section 81 of the United States Code states that no agreement shall be made by any person with any tribe of Indians, or individual Indians not citizens of the United States, for the payment or delivery of any money or other thing of value in consideration of services for said Indians relative to their lands unless such contract or agreement be executed and approved by the Secretary or his or her designee. An agreement or contract for services relative to Indian lands that fails to conform with the requirements of Section 81 will be void and unenforceable. Any money or other thing of value paid to any person by any Indian or tribe for or on his or their behalf, on account of such services, in excess of any amount approved by the Secretary or his or her authorized representative will be subject to forfeiture.

The Indian Trader Licensing Act, Title 25, Section 261-64 of the United States Code (ITLA) states that any person other than an Indian of the full blood who shall attempt to reside in the Indian country, or on any Indian reservation, as a trader, or to introduce goods, or to trade therein, without such license, shall forfeit all merchandise offered for sale to the Indians or found in his possession, and shall moreover be liable to a penalty of \$500. . . No such licenses have been issued to the Company to date. The applicability of the ITLA to Indian gaming management contracts is unclear. The Company believes that the ITLA would not be applicable to any management contracts that it may obtain in the future, under which the Company would be providing services rather than goods to Indian tribes. The Company further believes that the ITLA has been superseded by the IGRA.

Indian tribes are sovereign nations with their own governmental systems which have primary regulatory authority over gaming on land within the tribe's jurisdiction. Because of their sovereign status, Indian tribes possess immunity from lawsuits to which the tribes have not otherwise consented or otherwise waived their sovereign immunity defense. Therefore, no contractual obligations undertaken by tribes to the Company would be enforceable by the Company unless the tribe has expressly waived its sovereign immunity as to such obligations. Courts strictly construe such

waivers. Additionally, persons engaged in gaming activities, including the Company, are subject to the provisions of tribal ordinances and regulations on gaming. These ordinances are subject to review by NIGC under certain standards established by the IGRA.

Non-gaming regulation generally

The Company and its subsidiaries to be formed are subject to certain federal, state, and local safety and health laws, regulations and ordinances that apply to non-gaming businesses generally, such as the Clean Air Act, Clean Water Act, Occupational Safety and Health Act, Resource Conservation Recovery Act and the Comprehensive Environmental Response, Compensation and Liability Act. Coverage and attendant compliance costs associated with such laws, regulations and ordinances may result in future additional cost to our operations.

Item 1A. Risk Factors

Not applicable to smaller reporting companies.

Item 1B. Unresolved Staff Comments

Not applicable.

Item 2.

Properties

The Company has no real estate holdings.

Presently, the principal executive offices of the Company are the personal residence and telephone number of Robert G. Berry, currently the sole officer and one of two principal shareholders of the Company. That business address will change in the near future. The Company also has offices at 8655 East Via de Venturta, Ste: G-200, Scottsdale, AZ 85258, (480) 346-1177. The Company only has an oral agreement for the Arizona office.

Patents, Service Marks, Domain Names and Licenses

Patents

None

Service Marks

None. All previous service marks under the terminated plan have been abandoned.

Domain Names

All domain names have been abandoned except for gameplan-usa.com

Licenses

None.

Item 3.

Legal Proceedings

We may from time to time be a party to lawsuits incidental to our business. As of March 24, 2009, we were not aware of any current, pending, or threatened litigation or proceedings that could have a material adverse effect on our results of operations, cash flows or financial condition.

Item 4.

Submission of Matters to a Vote of Security Holders

At a special meeting of stockholders held on September 12, 2008, the holders of 79% of the outstanding voting securities of GamePlan, Inc., a Nevada corporation (the Company), voted to elect the following persons to the Company's Board of Directors, to serve until the next annual meeting of the Company's stockholders or until such director's death, resignation or termination and the appointment and qualification of his successor: Robert G. Berry; Jon T. Jenkins; Ray Brown; L. Steven Haynes; and David W. Young.

PART II

Item 5.

Market For Registrant's Common Equity, Related Stockholder Matters and Issuer Purchases of Equity Securities

The common stock is quoted on the over-the-counter market (OTC BB) under the symbol "GPLA" and quoted in the pink sheets published by the National Quotations Bureau.

Set forth below are the high and low closing bid prices for our common stock for each quarter of our two most recently completed fiscal years. These bid prices were obtained from Pink Sheets, LLC, formerly known as the National Quotation Bureau, LLC. All prices listed herein reflect inter-dealer prices, without retail mark-up, mark-down or commissions and may not represent actual transactions.

Period	High	Low
January 1, 2007 through March 31, 2007	\$0.15	\$0.05
April 1, 2007 through June 30, 2007	\$0.20	\$0.10
July 1, 2007 through September 30, 2007	\$0.20	\$0.10
October 1, 2007 through December 31, 2007	\$0.15	\$0.12
January 1, 2008 through March 31, 2008	\$0.12	\$0.08
April 1, 2008 through June 30, 2008	\$0.10	\$0.05
July 1, 2008 through September 30, 2008	\$0.20	\$0.10
October 1, 2008 through December 31, 2008	\$0.20	\$0.15

Our common shares are designated as penny stock. The SEC has adopted rules (Rules 15g-2 through 15g-6 of the Exchange Act), which regulate broker-dealer practices in connection with transactions in penny stocks. Penny stocks generally are any non-NASDAQ equity securities with a price of less than \$5.00, subject to certain exceptions. The penny stock rules require a broker--dealer to deliver a standardized risk disclosure document prepared by the SEC, to provide the customer with current bid and offer quotations for the penny stock, the compensation of the broker-dealer and its salesperson in the transaction, monthly account statements showing the market value of each penny stock held in the customer's account, to make a special written determination that the penny stock is a suitable investment for the purchaser and receive the purchaser's written agreement to the transaction. These disclosure requirements may have the effect of reducing the level of trading activity, if any, in the secondary market for a stock that is subject to the penny stock rules. Since our common shares are subject to the penny stock rules, persons holding or receiving such shares may find it more difficult to sell their shares. The market liquidity for the shares could be severely and adversely affected by limiting the ability of broker-dealers to sell the shares and the ability of shareholders to sell their stock in any secondary market.

The trading volume in the Common Stock has been and is extremely limited. The limited nature of the trading market can create the potential for significant changes in the trading price for the Common Stock as a result of relatively minor changes in the supply and demand for Common Stock and perhaps without regard to our business activities. Because of the lack of specific transaction information and our belief that quotations during the period were particularly sensitive to actual or anticipated volume of supply and demand, we do not believe that such quotations during this period are reliable indicators of a trading market for the Common Stock.

The market price of our common stock may be subject to significant fluctuations in response to numerous factors,

including: variations in our annual or quarterly financial results or those of our competitors; conditions in the economy in general; announcements of key developments by competitors; loss of key personnel; unfavorable publicity affecting our industry or us; adverse legal events affecting us; and sales of our common stock by existing stockholders.

As of March 24, 2008, there were approximately 90 holders of record of the Company's common stock. This number excludes the number of beneficial owners of shares, if any, held in street name.

We have not paid any dividends to date. We can make no assurance that our proposed operations will result in sufficient revenues to enable profitable operations or to generate positive cash flow. For the foreseeable future, we anticipate that we will use any funds available to finance the growth of our operations and that we will not pay cash dividends to stockholders. The payment of dividends, if any, in the future is within the discretion of the Board of Directors and will depend on our earnings, capital requirements, restrictions imposed by lenders and financial condition and other relevant factors.

Securities Authorized for Issuance Under Equity Compensation Plans

Options Granted October 17, 2008

The Board adopted an Incentive Stock Option Plan and, pursuant to that Plan, adopted the following Incentive Stock Option Plan for each Director: Each Director was given the option to purchase 100,000 Rule 144 shares of the common voting stock of GamePlan Inc. yearly for a period of 5 years at the strike price of twenty cents (.20 cents) per share through all option periods. Each option exercise period shall be for a term of three (3) years from the date of the option grant. The first option period commences on the date of this meeting (Oct. 17, 2008). Subsequent options shall be granted on Oct. 17, 2010, Oct. 17, 2011, Oct. 17, 2012 and the final stock option grant on Oct. 17, 2013 on condition that the Directors are Directors at the time of the subsequent option grants. The Company determined that all 2,500,000 were technically granted on October 17, 2008 based on the guidance in SFAS 123(R). The Company and the Directors have a mutual understanding of the key terms and conditions of the award. The Directors are immediately affected by changes in the Company's share price. The Company is obligated to issue the options if the director satisfies the performance requirement. Finally, all necessary approvals were obtained. In all events, GamePlan Inc. shall have the right of first refusal to meet the sale price of the stock.

The following table summarizes stock option activity of the plan:

	Number of Options	Weighted Average Exercise Price	Weighted Average Remaining Life in Months	Aggregate Intrinsic Value
Outstanding at December 31, 2006	100,000	\$ 0.05	19	
Activity during the period:				
Granted	-	\$ --		
Exercised	-	\$ --		
Canceled/Expired	--	\$ --		
Outstanding at December 31, 2007	100,000	\$ 0.05	7	--
Activity during the period:				
Granted	2,500,000	\$.20	67	
Exercised	--	\$ --		
Canceled/Expired	--	\$ --		
Outstanding at December 31, 2008	2,600,000	\$ 0.19	65	--

Exercisable at December 31, 2008	600,000	\$	0.18	28	--
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During 2008, an option holder informed the Company they were exercising 100,000. As of December 31, 2008, though, the Company has not received payment for the shares and has not issued shares for the options. The Company plans to honor the option agreement upon receipt of the exercise funds. As of December 31, 2008, the Company reports the options as outstanding and exercisable.

Recent Sales of Unregistered Securities

The Company has not sold any unregistered securities during the past three years.

Purchases of Equity Securities by Issuer and Affiliated Purchasers

None; not applicable.

Item 6.

Selected Financial Data

Not applicable.

Item 7.

Management's Discussion and Analysis of Financial Condition and Results of Operations

Operating Results - Overview

Our fiscal year ended December 31, 2008 resulted in a net loss of \$222,875. The Company's net loss increased \$140,235 from the previous fiscal year ended December 31, 2007. The Company's net loss for the fiscal year ended December 31, 2007 was \$82,640. The Basic Loss per Share for fiscal year 2008 was \$0.01 compared to a loss per share of \$0.01 for fiscal year ended 2007. Details of changes in revenues and expenses can be found below.

Revenues

Revenues for the years ended December 31, 2008 and 2007 were \$0.

Cost of Sales

No sales and consequently no costs were incurred for the years ended December 31, 2008 and 2007.

Operating Expenses

Operating expenses for the year ended December 31, 2008, increased by \$148,879 to \$164,762 as compared to \$15,883 for the year ended December 31, 2007. The increase was attributable to an oral employment and compensation agreement that was subsequently settled for \$25,000. In addition, we incurred \$95,745 in stock based compensation expenses for the fair value of options granted to our new directors.

Interest Expense

Interest expense for the year ended December 31, 2008, decreased to \$58,113 as compared to \$66,757 for the prior year period, due to a decrease in the prime lending rate.

Liquidity

As of December 31, 2008, the Company had a total current asset balance of \$129 and total current liability balance of \$15,211. In addition, the Company is indebted to two shareholders in the amount of \$838,137.

Off-Balance Sheet Arrangements

We had no off-balance sheet arrangements or guarantees of third party obligations at December 31, 2008.

Inflation

We believe that inflation has not had a significant impact on our operations since inception.

Plan of Operation

The New Plan of the Company is to focus on owning, operating, managing and/or consulting on gaming and gaming related projects throughout the world. The Company plans to reorganize its Board of Directors and Officers, hire employees as needed and focus on acquiring existing profitable traditional gaming properties and ancillary gaming development opportunities together with seeking opportunities for development, management and consulting services with American Indian Gaming Tribes. The Company will also closely monitor emerging gaming jurisdictions in and out of the United States and make appropriate acquisitions and/or participate in joint ventures. As of the date of this Report, the Company has not identified any suitable merger or acquisition candidates. We intend that any such acquisitions/property development projects will be in separate entities that will be owned in whole or by a majority of the stock ownership in the Company. Each subsidiary will be responsible for operating not more than one gaming facility.

The Company plans to assemble a strong team of gaming industry experts that have superior expertise and successful track-records in all aspects of casino development, construction and management. Further, the Company has access to individual specialists mirroring each of the functional areas found in a casino project. The functional areas include design, construction & development, gaming operations, hospitality, finance/accounting, legal/regulatory, security systems, information technology, retail, marketing, entertainment and human resources.

The Company believes this team when developed will represent a valuable asset that will provide a competitive advantage in creating and enhancing relationships with Indian tribes in the Indian casino business and in the pursuit of non-Indian casino opportunities.

There have been no material developments towards implementation, funding, or development of the New Plan. No elements of the New Plan have been implemented and the Company has no revenues from business operations. Accordingly, there are substantial risks and uncertainties associated with investment in the Company, and we can provide no assurance that we will be able to pursue the New Plan with any degree of success whatsoever.

There may be market or other barriers to entry or unforeseen factors, which could render the New Plan to be not feasible. Accordingly, the Company may refine, rewrite, or abandon some or all elements of the New Plan, which might benefit the Company and its shareholders.

Apart from any cash requirements necessary to implement the New Plan, the Company will continue to incur expenses relating to maintenance of the Company in good standing, filing required reports with the SEC and other regulatory agencies, and investigating potential business ventures. The Company believes that such additional maintenance expenses will be advanced by management or principal stockholders as loans to the Company. However, there can be no assurance that the management or stockholders will continue to advance operating funds to the Company.

Item 7A. Quantitative and Qualitative Disclosures About Market Risk

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

Item 8.

Financial Statements and Supplementary Data

The Board of Directors and Shareholders

GamePlan, Inc.

We have audited the balance sheets of GamePlan, Inc. [a development stage company] as of December 31, 2008 and 2007, and the related statements of operations, stockholders' deficit, and cash flows for the years ended December 31, 2008 and 2007, and the period from inception [April 27, 1984] through December 31, 2008. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit. The financial statements of GamePlan, Inc. for the period from inception [April 27, 1984] through December 31, 1992, were audited by other auditors whose report dated March 31, 1993, expressed an unqualified opinion on those statements. We have previously audited the financial statements of GamePlan, Inc., since 1992, and expressed unqualified opinions on those statements in our reports.

We conducted our audits in accordance with auditing standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The Company has determined that it is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. Our audit included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for expressing an opinion on the effectiveness of the Company's internal controls over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of GamePlan, Inc. [a development stage company] as of December 31, 2008 and 2007, and the results of operations and cash flows for the years ended December 31, 2008 and 2007, and for the period from inception [April 27, 1984] through December 31, 2008, in conformity with accounting principles generally accepted in the United States of America.

The accompanying financial statements have been prepared assuming that GamePlan, Inc. will continue as a going concern. As discussed in Note 3 to the financial statements, the Company has experienced recurring losses from operations since its inception and has a net working capital deficiency which raises substantial doubt about its ability to continue as a going concern. Management's plans in regard to these matters are also described in Note 3. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

\\ Mantyla McReynolds, LLC

Mantyla McReynolds, LLC

Salt Lake City, Utah

March 23, 2009

GAMEPLAN, INC.
[A Development Stage Company]
Balance Sheets
December 31, 2008 and 2007

ASSETS	2008	2007
Current Assets		
Cash	\$ 129	\$ 6,562
Total Current Assets	129	6,562
TOTAL ASSETS	\$ 129	\$ 6,562
LIABILITIES & STOCKHOLDERS' DEFICIT		
Current Liabilities		
Accounts Payable	\$ 2,711	\$ -
Accrued director compensation	12,500	-
Total Current Liabilities	15,211	-
Long-Term Liabilities		
Payable to Shareholders - Note 2	838,137	732,651
Total long-Term Liabilities	838,137	732,651
Total Liabilities	853,348	732,651
Stockholders' Deficit		
Common Stock -- \$.001 par value; 40,000,000 shares authorized; 15,225,000 issued and outstanding	15,225	15,225
Additional paid-in capital	823,311	727,566
Accumulated deficit during the development stage	(1,691,755)	(1,468,880)
Total Stockholders' Deficit	(853,219)	(726,089)
TOTAL LIABILITIES & STOCKHOLDERS' DEFICIT	\$ 129	\$ 6,562

See accompanying notes to financial statements.

GAMEPLAN, INC.
[A Development Stage Company]
Statements of Operations
For the Years Ended December 31, 2008 and 2007
and for the Period from Inception (April 27, 1984) through December 31, 2008

	For the	For the	Inception
	Year Ended	Year Ended	Through
	December 31,	December 31,	December 31,
	2008	2007	2008
Revenues			
Consulting fees	\$ -	\$ -	\$ 768,042
Commissions	-	-	137,034
Book sales	-	-	40
Other income	-	-	27,168
Total Revenue	\$ -	\$ -	\$ 932,284
Expenses			
General and Administrative	69,017	15,883	2,160,402
Stock based compensation	95,745	-	95,745
Total Expenses	164,762	15,883	2,256,147
Operating Loss	(164,762)	(15,883)	(1,323,863)
Interest income	-	-	16,064
Interest expense	(58,113)	(66,757)	(753,315)
Gain/(loss) on asset sales	-	-	(29,477)
Total Other Income/(Expenses)	(58,113)	(66,757)	(766,728)
Net Loss Before Taxes	(222,875)	(82,640)	(2,090,591)
Income Taxes	-	-	1,164
Net Loss Before Extraordinary Items	(222,875)	(82,640)	(2,091,755)
Extraordinary Item			
"Lost Opportunity" settlement	-	-	400,000
Net Income From Extraordinary Items	-	-	400,000
Net Income (Loss)	\$ (222,875)	\$ (82,640)	\$ (1,691,755)
Net Income (Loss) per share	\$ (0.01)	\$ (0.01)	\$ (0.19)

Weighted Average Number of shares outstanding	15,225,000	15,225,000	8,976,178
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See accompanying notes to financial statements.

GAMEPLAN, INC.
[A Development Stage Company]
Statements of Stockholders' Equity / (Deficit)
For the period from inception (April 27, 1984) through December 31, 2008

	Common Shares	Common Stock	Additional Paid in Capital	Accumulated Deficit	Net Stockholders' Equity
Balance at Inception, April 27, 1984	0	\$ 0	\$ 0	\$ 0	\$ 0
Issued 750,000 shares of common stock for cash	750,000	750	2,250		3,000
Issued 2,500,000 shares of common stock for cash	2,500,000	2,500	19,569		22,069
Issued 29,250,000 shares of common stock for cash, 12/31/091	29,250,000	29,250			29,250
Reverse split [1 for 5] of 32,500,000 shares of common stock outstanding (26,000,000)		(26,000)	26,000		0
Expenses of merger and stock issuance			(17,028)		(17,028)
Accumulated deficit from inception through December 31, 1991				(5,621)	(5,621)
Balance, December 31, 1991	6,500,000	6,500	30,791	(5,621)	31,670
Net Loss 1992				(326,738)	(326,738)
Balance, December 31, 1992	6,500,000	6,500	30,791	(332,359)	(295,068)
Issued 1,200,000 shares of restricted common stock in satisfaction of debt, December 30, 1993	1,200,000	1,200	248,800		250,000
Net Loss 1993				(305,062)	(305,062)
Balance, December 31, 1993	7,700,000	7,700	279,591	(637,421)	(350,130)
Net Loss, 1994				(306,974)	(306,974)
Balance, December 31, 1994	7,700,000	7,700	279,591	(944,395)	(657,104)
Net Loss, 1995				(215,677)	(215,677)
Balance, December 31, 1995	7,700,000	7,700	279,591	(1,160,072)	(872,781)
Issued 4,500,00 shares of common stock in satisfaction of debt, October 7, 1996	4,500,000	4,500	445,500		450,000
Net Income, 1996				277,209	277,209
Balance, December 31, 1996	12,200,000	12,200	725,091	(882,863)	(145,572)
Net loss, 1997				(46,264)	(46,264)

Balance, December 31, 1997	12,200,000	\$	12,200	\$	725,091	\$	(929,127)	\$	(191,836)
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See accompanying notes to financial statements.

GAMEPLAN, INC.
[A Development Stage Company]
Statements of Stockholders' Equity / (Deficit)
For the period from inception (April 27, 1984) through December 31, 2008

	Common Shares	Common Stock	Additional Paid in Capital	Accumulated Deficit	Net Stockholders' Equity
Balance, December 31, 1997	12,200,000	\$ 12,200	\$ 725,091	\$ (929,127)	\$ (191,836)
Issued 3,000,000 shares of common stock for R&D	3,000,000	3,000			3,000
Net Loss, 1998				(47,807)	(47,807)
Balance, December 31, 1998	15,200,000	15,200	725,091	(976,934)	(236,643)
Issued 25,000 shares of common stock for cash	25,000	25	2,475		2,500
Net Loss, 1999				(46,310)	(46,310)
Balance, December 31, 1999	15,225,000	15,225	727,566	(1,023,244)	(280,453)
Net Loss, 2000				(77,320)	(77,320)
Balance, December 31, 2000	15,225,000	15,225	727,566	(1,100,564)	(357,773)
Net loss, 2001				(49,232)	(49,232)
Balance, December 31, 2001	15,225,000	15,225	727,566	(1,149,796)	(407,005)
Net loss, 2002				(35,273)	(35,273)
Balance, December 31, 2002	15,225,000	15,225	727,566	(1,185,069)	(442,278)
Net Loss, 2003				(36,325)	(36,325)
Balance, December 31, 2003	15,225,000	15,225	727,566	(1,221,394)	(478,603)
Net loss, 2004				(45,213)	(45,213)
Balance, December 31, 2004	15,225,000	15,225	727,566	(1,266,607)	(523,816)
Net loss, 2005				(62,125)	(62,125)
Balance, December 31, 2005	15,225,000	15,225	727,566	(1,328,731)	(585,940)
Net loss, 2006				(57,509)	(57,509)
Balance, December 31, 2006	15,225,000	15,225	727,566	(1,386,240)	(643,449)
Net loss, 2007				(82,640)	(82,640)
Balance, December 31, 2007	15,225,000	15,225	727,566	(1,468,880)	(726,089)
Stock-based Compensation			95,745		95,745
Net loss, 2008				(222,875)	(222,875)
Balance, December 31, 2008	15,225,000	\$ 15,225	\$ 823,311	\$ (1,691,755)	\$ (853,219)

See accompanying notes to financial statements.

GAMEPLAN, INC.
[A Development Stage Company]
Statements of Cash Flows
For the Years Ended December 31, 2008 and 2007 and for the period from
inception (April 27, 1984) through December 31, 2008

	For the Year Ended December 31, 2008	For the Year Ended December 31, 2007	Inception Through December 31, 2008
Cash Flow Used for Operating Activities			
Net Loss	\$ (222,875)	\$ (82,640)	\$ (1,691,755)
Adjustments to Reconcile net loss to net cash used for operating activities:			
Depreciation	-	-	174,645
Bad Debt Expense	-	-	911
Notes issued in exchange for interest expense	-	-	59,588
Notes issued in exchange for accrued interest	-	-	49,589
Stock issued for development costs	-	-	3,000
Stock-based compensation	95,745	-	95,745
Loss on disposal of assets	-	-	29,477
Increase/(Decrease) in accounts payable	2,711	(680)	2,711
Increase/(Decrease) in accrued director fees	12,500	-	12,500
Increase/(Decrease) in accrued interest	58,113	66,756	402,225
Net Cash Flows Used for Operating Activities	(53,806)	(16,564)	(861,364)
Cash Flows used for Investing Activities			
Capital expenditures	-	-	(520,761)
Proceeds from disposal of property	-	-	316,641
Net Cash Flows Used for Investing Activities	-	-	(204,120)
Cash Flows used for Financing Activities			
Shareholder loan proceeds	47,373	22,000	1,556,840
Loan Principle Payments	-	-	(531,018)
Proceeds from Issuance of Common Stock	-	-	39,791
Net Cash Flows Used for Financing Activities	47,373	22,000	1,065,613
Net Increase / (Decrease) in cash	(6,433)	5,436	129

Beginning Cash Balance		6,562		1,126		-
Ending Cash Balance	\$	129	\$	6,562	\$	129
Supplemental Disclosures						
Cash Paid for Taxes	\$	-	\$	-	\$	-
Cash Paid for Interest	\$	-	\$	-	\$	-

See accompanying notes to financial statements.

GAMEPLAN, INC.

[A Development Stage Company]

Notes to Financial Statements

December 31, 2008

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(A) Organization

The Company was originally incorporated under the laws of the State of Utah on August 26, 1981, as Sunbeam Solar, Inc. The Company was dormant until April 27, 1984, at which time common stock was issued. On December 23, 1991, the Company entered into a plan of merger with GamePlan, Inc., a Nevada corporation. GamePlan, Inc. was the surviving corporation. The transaction was accounted for as a reverse acquisition on a purchase basis.

The Company is considered to be in the development stage as defined in Financial Accounting Standards Board Statement No. 7. It has yet to commence full-scale operations and it continues to develop its planned principal operations. During 1997, and in prior years, the Company earned revenues primarily from consulting fees.

On September 22, 1999, the Company created a wholly-owned subsidiary, in the State of Nevada, under the name "Gameplaninc.com". The Company had resolved that it would transfer, assign, or convey all assets, liabilities and operations to the subsidiary at an appropriate time. In 2008, the Company dissolved the subsidiary prior to any conveyance taking place. The Company no longer maintains a subsidiary.

The following summarizes the more significant of such policies:

(B) Cash

Cash consists of cash on deposit in commercial banks. As of December 31, 2008, the Company had \$129 in cash deposits.

(C) Property and Equipment

Property and equipment are stated at cost less accumulated depreciation. Depreciation is provided using the straight-line method over the useful lives of the related assets of five to ten years. Expenditures for repair and maintenance are charged to expense as incurred.

(D) Loss per Share

In accordance with Financial Accounting Standard No. 128, Earnings per Share, basic loss per common share is computed using the weighted average number of common shares plus dilutive common share equivalents outstanding during the period using the treasury stock method. There are outstanding options for purchase of common stock as of December 31, 2008, but as the Company has an operating loss, a loss per share calculation including those options would be anti-dilutive and is not presented. The total potential dilutive stock equivalents outstanding at December 31, 2008 were 2,600,000. See Note 7 for more information regarding outstanding stock options.

(E) Use of Estimates in Preparation of Financial Statements

The preparation of financial statements in conformity with U. S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and 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.

GAMEPLAN, INC.

[A Development Stage Company]

Notes to Financial Statements

December 31, 2008

(F) Revenue Recognition

The Company recognizes revenues in accordance with the Securities and Exchange Commission, Staff Accounting Bulletin (SAB) number 104, Revenue Recognition. SAB 104 clarifies application of U. S. generally accepted accounting principles to revenue transactions. Revenue is recognized when (1) there is persuasive evidence of an agreement (2) delivery has occurred or services rendered (3) price is fixed or determined and (4) collectability is reasonably assured. The Company had no revenues during the years ending December 31, 2008 or 2007.

(G) Income Taxes

The Company applies Statement of Financial Accounting Standard (SFAS) No. 109, "Accounting for Income Taxes," which requires the asset and liability method of accounting for income taxes. The asset and liability method requires that the current or deferred tax consequences of all events recognized in the financial statements are measured by applying the provisions of enacted tax laws to determine the amount of taxes payable or refundable currently or in future years. (See Note 6 below).

Our policy is to recognize potential interest and penalties accrued related to unrecognized tax benefits within income tax expense. For the year ended December 31, 2008 and 2007, we did not recognize any interest or penalties in our Statement of Operations, nor did we have any interest or penalties accrued in our Balance Sheet at December 31, 2008 and 2007 relating to unrecognized benefits.

(H) Fair Value of Financial Instruments

All cash and cash equivalents, accounts payable, and accrued liabilities are carried at approximate fair market value.

(I) Stock Options

Prior to January 1, 2006, the Company accounted for share-based payments to employees using Accounting Principles Board Opinion No. 25 (APB 25), *Accounting for Stock Issued to Employees* and, as a result, the Company measured stock-based employee compensation using the intrinsic value method. On December 19, 2004, the Financial Accounting Standards Board issued SFAS No. 123(R), *Share-Based Payments*, which requires all share-based payments to employees, including grants of employee stock options, to be recognized in the income statement based on their fair values. For public companies that file as small business issuers, the reporting requirements under SFAS No. 123(R) became effective January 1, 2006. The Company adopted the provisions of SFAS No. 123(R) as of January 1, 2006.

Following the provisions of SFAS No. 123(R), the Company has adopted the modified prospective method of accounting and reporting for share-based payments and the Company recognizes the related cost of an option over the period during which an employee is required to provide the requisite service. The prior periods have not been restated for stock compensation based on estimates of fair value of options. The Company has estimated the fair value of options using the Black-Scholes option valuation model. The use of this valuation model requires the use of accounting judgment and financial estimates, including estimates of the expected term employees will retain their vested options before exercising them, the estimated volatility of our stock price, and the number of options that will be forfeited prior to the completion of their vesting requirements.

GAMEPLAN, INC.

[A Development Stage Company]

Notes to Financial Statements

December 31, 2008

(J) Impact of New Accounting Standards

SFAS 157 Fair Value Measurements (SFAS 157) (September 2006)

SFAS 157 defines fair value, establishes a framework for measuring fair value in generally accepted accounting principles, and expands disclosures about fair value measurements. This statement addresses how to calculate fair value measurements required or permitted under other accounting pronouncements. Accordingly, this statement does not require any new fair value measurements. However, for some entities, the application of the statement will change current practice. FAS 157 is effective January 1, 2008, except for nonfinancial assets and liabilities, which are effective January 1, 2009. The Company adopted SFAS 157 on January 1, 2009 for financial assets and liabilities carried at fair value on a recurring basis, with no material impact on its consolidated financial statements. The Company is currently determining what impact the application of SFAS 157 on January 1, 2008 for non-recurring non-financial assets and liabilities that are recognized or disclosed at fair value will have on its financial statements.

SFAS 159 The Fair Value Option for Financial Assets and Financial Liabilities Including an Amendment of FASB Statement No. 115 (SFAS 159) (February 2007)

SFAS 159 provides companies with an option to measure, at specified election dates, certain financial instruments and other items at fair value that are not currently measured at fair value. A company that adopts SFAS 159 will report unrealized gains and losses on items for which the fair value option has been elected in its financial results during each subsequent reporting date. SFAS 159 also establishes presentation and disclosure requirements designed to facilitate comparisons between entities that choose different measurement attributes for similar types of assets and liabilities. SFAS 159 is effective for fiscal years beginning after November 15, 2007. The Company elected not to measure any additional financial assets or liabilities at fair value at the time SFAS 159 was adopted on January 1, 2008. As a result, SFAS 159 did not have a material impact on our results of operations or financial condition when adopted.

SFAS 141 (revised 2007), Business Combinations (SFAS 141R) (December 2007)

SFAS No. 141R requires an acquirer to measure the identifiable assets acquired, the liabilities assumed and any noncontrolling interest in the acquiree at their fair values on the acquisition date, with goodwill being the excess value over the net identifiable assets acquired. SFAS No. 141R will affect potential business combinations after January 1, 2009.

SFAS No. 160, Noncontrolling Interests in Consolidated Financial Statements, an amendment of Accounting Research Bulletin No. 51(SFAS 160)

SFAS No. 160 clarifies that a noncontrolling interest in a subsidiary should be reported as equity in the consolidated financial statements. The calculation of earnings per share will continue to be based on income amounts attributable to the parent. SFAS No. 141R and SFAS No. 160 are effective for financial statements issued for fiscal years beginning after December 15, 2008. Early adoption is prohibited. The Company has not yet determined the effect on its financial statements, if any, upon adoption of SFAS No. 160.

SFAS 161 Disclosures about Derivative Instruments and Hedging Activities, an amendment of FASB Statement No. 133 (March 2008)

This standard requires enhanced disclosures about a company's derivative and hedging activities. Management does not expect adoption of SFAS 161, which is effective for the Company at the beginning of its fiscal year 2010, to have a material impact on the Company's financial statements.

GAMEPLAN, INC.

[A Development Stage Company]

Notes to Financial Statements

December 31, 2008

SFAS 162 The Hierarchy of Generally Accepted Accounting Principles (May 2008)

The new standard is intended to improve financial reporting by identifying a consistent framework, or hierarchy, for selecting accounting principles to be used in preparing financial statements that are presented in conformity with generally accepted accounting principles (GAAP) for nongovernmental entities in the United States. SFAS 162 is effective 60 days following SEC approval of the Public Company Accounting Oversight Board Auditing amendments to AU Section 411, The Meaning of Present Fairly in Conformity with Generally Accepted Accounting Principles. The Company is currently evaluating the impact, if any, of adopting FAS 162, on its financial statements

SFAS 163 Accounting for Financial Guarantee Insurance Contracts - an interpretation of FASB Statement No. 60 (May 2008)

SFAS 163 clarifies how Statement 60 applies to financial guarantee insurance contracts, including the recognition and measurement of premium revenue and claim liabilities. This Statement also requires expanded disclosures about financial guarantee insurance contracts. SFAS 163 is effective for fiscal years beginning on or after December 15, 2008, and interim periods within those fiscal years. The Company does not expect that the adoption of SFAS 163 will have a material impact on its financial statements.

NOTE 2 - RELATED PARTY TRANSACTIONS

The amount payable to shareholders includes unsecured balances due to two shareholders of the Company, for amounts loaned or advanced to the Company, plus accrued interest on those loans. Up until December 31, 2008 the loans bore interest at the rate of the Wall Street Journal Prime plus 2%; the notes have been rewritten to bear a set 9% interest rate going forward. Each loan has been evidenced by a note. The original notes have been superseded to provide for compounding of interest and extending maturity dates. Principal and interest are due at maturity with no penalty for prepayment. Below is a summary of the outstanding balance due as of December 31, 2008.

		Additional		
Principal	Interest	Accrued		Maturity
Balance	Compounded	Interest	Total	Date

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\$	463,708	\$	148,869	\$	46,048	\$	658,625	March 1, 2010
	128,207		39,240		12,065		179,512	March 1, 2010
\$	\$591,915	\$	188,109	\$	58,113	\$	838,137	

The first note is payable to the Company's president. On February 17, 1996, the Company issued notes totaling \$695,500, which extended the maturity date on a prior loan. On October 7, 1996, the Company issued 3,500,000 shares of \$.001 par value common stock in satisfaction of \$350,000 of the note payable and paid a principal reduction of \$260,890 in cash. The Company paid an additional principal reduction of \$20,000 on October 16, 1996. During the years ended December 31, 2008 and 2007, the president loaned additional funds of \$12,373 and \$12,000, respectively. During the years ended December 31, 2008 and 2007, the Company accrued interest on this loan of \$46,048 and \$54,924, respectively.

GAMEPLAN, INC.

[A Development Stage Company]

Notes to Financial Statements

December 31, 2008

The second note is payable to another investor. This was originally an unsecured note payable to two other individuals. Principal of \$245,000, along with accrued interest, were due to be paid on or before October 1, 1994. During November, 1994, the Company paid principal of \$45,000 along with \$19,600 accrued interest, and renewed the remaining principal balance of \$200,000. On October 7, 1996, the Company issued 1,000,000 shares of \$.001 par value common stock in satisfaction of \$100,000 of the note payable and paid an additional \$89,110 in cash. The Company issued a new promissory note for the remaining principal plus interest. In February, 1999, this note plus the right to receive all accrued interest was assigned to two shareholders of the Company. A series of new notes have been written naming those individuals and compounded interest through March 1, 2009. The Company has recorded accrued interest on this note through December 31, 2008. During the years ended December 31, 2008 and 2007, the shareholder loan additional funds of \$35,000 and \$10,000, respectively. During the years ended December 31, 2008 and 2007, the Company accrued interest on this loan of \$12,065 and \$11,832, respectively.

A shareholder provides office space for the Company. The Company has determined that the value of the office space is nominal.

NOTE 3 GOING CONCERN

The Company has incurred losses from inception amounting to \$1,691,755 and has no operating revenue source as of December 31, 2008. Financing the Company's activities to date has primarily been the result of borrowing from shareholders and others. The Company's ability to achieve a level of profitable operations and/or additional financing may impact the Company's ability to continue as it is presently organized. Management's plans to focus on owning, operating, managing and/or consulting on gaming and gaming related projects throughout the world. If management is unsuccessful in these efforts, discontinuance of operations is possible. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

The Company is open to other potential business activities including mergers and acquisitions outside of its current business plan.

NOTE 4 CONCENTRATIONS

The Company depends significantly on funding from the Company's President and a shareholder to meet its obligations and maintain its filing status. If funds from the Company's President or the shareholder were no longer available, the Company may experience significant adverse affects including the need to cease operations.

NOTE 5 STOCK BASED COMPENSATION

The Company has accounted for stock-based compensation under the provisions of Statement of Financial Accounting Standards No. 123(R), Share-Based Payment. This statement requires the Company to record an expense associated with the fair value of stock-based compensation. The Company currently use the Black-Scholes option valuation model to calculate stock based compensation at the date of grant. Option pricing models require the input of highly subjective assumptions, including the expected price volatility. Changes in these assumptions can materially affect the fair value estimate.

The average risk-free interest rate is determined using the U.S. Treasury rate in effect as of the date of grant, based on the expected term of the stock option.

GAMEPLAN, INC.**[A Development Stage Company]****Notes to Financial Statements****December 31, 2008***Options Granted October 17, 2008*

The Board adopted an Incentive Stock Option Plan and, pursuant to that Plan, adopted the following Incentive Stock Option Plan for each Director: Each Director (5) was given the option to purchase 100,000 Rule 144 shares of the common voting stock of GamePlan Inc. yearly for a period of 5 years at the strike price of twenty cents (.20 cents) per share through all option periods. Each option exercise period shall be for a term of three (3) years from the date of the option grant. The first option period commenced on the date of this meeting (Oct. 17, 2008). Subsequent options shall be granted on Oct. 17, 2010, Oct. 17, 2011, Oct. 17, 2012 and the final stock option grant on Oct. 17, 2013 on condition that the Directors are Directors at the time of the subsequent option grants. The Company determined that all 2,500,000 were technically granted on October 17, 2008 based on the guidance in SFAS 123(R). The Company and the Directors have a mutual understanding of the key terms and conditions of the award. The Directors are immediately affected by changes in the Company's share price. The Company is obligated to issue the options if the director satisfies the performance requirement. Finally, all necessary approvals were obtained. In all events, GamePlan Inc. shall have the right of first refusal to meet the sale price of the stock.

The following assumptions were used for the Black-Scholes model:

	October 17, 2008
Risk free rates	1.9%
Dividend yield	0%
Expected volatility	624%
Weighted average expected stock option life	3 Years

The fair market value at the date of grant for stock options granted using the formula relied upon for calculating the exercise price is as follows:

Weighted average fair value per share	\$ 0.19149
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Total options granted	2,500,000
Total weighted average fair value of options granted	\$ 478,500

GAMEPLAN, INC.

[A Development Stage Company]

Notes to Financial Statements

December 31, 2008

The following table summarizes stock option activity of the plan:

	Number of Options	Weighted Average Exercise Price	Weighted Average Remaining Life in Months	Aggregate Intrinsic Value
Outstanding at December 31, 2006	100,000	\$ 0.05	19	
Activity during the period:				
Granted	-	\$ --		
Exercised	-	\$ --		
Canceled/Expired	--	\$ --		
Outstanding at December 31, 2007	100,000	\$ 0.05	7	--
Activity during the period:				
Granted	2,500,000	\$.20	67	
Exercised	--	\$ --		
Canceled/Expired	--	\$ --		
Outstanding at December 31, 2008	2,600,000	\$ 0.19	65	--
Exercisable at December 31, 2008	600,000	\$ 0.18	28	--

The Company recognized \$95,745 in stock-based compensation for all option awards that immediately vested. The remaining \$382,755 will be recognized ratably over the requisite service period of five years for all unvested options.

During 2008, an option holder informed the Company they were exercising 100,000. As of December 31, 2008, though, the Company has not received payment for the shares and has not issued shares for the options. The Company plans to honor the option agreement upon receipt of the exercise funds. As of December 31, 2008, the Company reports the options as outstanding and exercisable.

NOTE 6 ACCOUNTING FOR INCOME TAXES

Any deferred tax benefits arising from operating losses carried forward would be offset entirely by a valuation allowance since it is not likely that the Company will be sufficiently profitable in the future to take advantage of the losses carried forward. Net operating loss carry forward amounts expire at various times through 2028.

The tax effects of temporary differences that give rise to significant portions of the deferred tax asset at December 31, 2008 are summarized below:

	Estimated		
	NOL	Rate	Tax
Deferred Tax Asset			
Federal loss carryforward	\$ 976,053	34%	\$ 331,858
Accrued Related Party Interest	321,592	34%	\$ 109,341
Stock Based Compensation	95,745	34%	\$ 32,553
Deferred tax asset			473,752
Valuation Allowance			\$ (473,752)
			\$ -

GAMEPLAN, INC.**[A Development Stage Company]****Notes to Financial Statements****December 31, 2008**

This valuation allowance has decreased \$ 25,667 from \$499,419 during the period ending December 31, 2008 due to the expiration of net operating loss carryforwards.

Reconciliation between expected taxes and the actual income tax provision for continuing operations follows:

Expected Provision Based on Statutory Rates (34%)	\$ (75,777)
Effect of:	
Expiration of NOL Carryforwards	101,444
Change in Valuation allowance	(25,667)
Total Actual Provision	\$ -

A list of the Company's Net Operating Losses with the year of expiration is as follows:

Year	Amount	Balance
2014	305,974	305,974
2015	214,677	520,651
2017	46,264	566,915
2018	47,807	614,722
2019	43,798	658,520
2020	77,340	735,860
2021	48,629	784,489
2022	35,594	820,083
2024	22,092	842,175
2025	27,620	869,795
2026	21,356	891,151
2027	15,885	907,036
2028	69,017	976,053

NOTE 7 DIRECTOR COMPENSATION

On October 17, 2008 the board approved director compensation for each board of director totaling \$2,500 for each meeting attended in person and \$1,000 for each meeting attended via telephone. The Board further agreed to defer payment until the Company has sufficient cash flow. For the year ended December 31, 2008 the Company recognized \$12,500 of director compensation expense. This amount has not been paid and has been recorded as an accrued liability.

Uncertain Tax Positions

The Company adopted the provisions of FIN 48 on January 1, 2007. As a result of this adoption, the Company has not made any adjustments to deferred tax assets or liabilities. The Company did not identify any material uncertain tax positions of the Company on returns that have been filed or that will be filed. The Company has not had operations and is carrying a large Net Operating Loss as disclosed above. Since it is not thought that this Net Operating Loss will ever produce a tax benefit, even if examined by taxing authorities and disallowed entirely, there would be no effect on the financial statements.

The Company has filed income tax returns in the US. All years prior to 2005 are closed by expiration of the statute of limitations. The tax year ended December 31, 2005, will close by expiration of the statute of limitations on April 5, 2009. The years ended December 31, 2006, 2007, and 2008 are open for examination.

GAMEPLAN, INC.

[A Development Stage Company]

Notes to Financial Statements

December 31, 2008

NOTE 7 PROPERTY AND EQUIPMENT

The Company disposed of all of its fixed assets during 2008. All of the assets were fully depreciated as of 2004. There was no gain or loss associated with the disposal and no depreciation expense was recorded in 2008 and 2007.

NOTE 8 CONTINGENCIES

During the year the Company entered into an oral employment and compensation agreement. The parties, however, were unable to agree to a definitive, written agreement. The Company, therefore, settled any outstanding obligation(s) that the Company might or might not have by paying \$25,000. In exchange for the payment, all parties signed a Mutual Release and Bilateral covenant Not to Sue Agreement thus concluding the matter. The \$25,000 paid by the Company was loaned by a shareholder and has been included in the related party notes payable.

Item 9.

Changes in and Disagreements with Accountants on Accounting and Financial Disclosure

Not applicable

Item 9A(T). Controls and Procedures

Evaluation of Disclosure Controls and Procedures

The Company's management is responsible for establishing and maintaining adequate internal control over financial reporting as defined in Rules 13a-15(f) and 15d-15(f) under the Securities Exchange Act of 1934. The Company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

The Company's sole officer and employee conducted an evaluation of the effectiveness of the Company's internal control over financial reporting as of December 31, 2008. This evaluation was performed based on the framework in *Internal Control - Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). Based upon this evaluation the sole officer concluded the Company's internal controls over financial reporting were effective.

Although our disclosure controls and internal controls were designed to provide reasonable assurance of achieving their objectives, and our principal executive officer who is also our principal financial officer has determined that our disclosure controls and procedures are effective at doing so, a control system, no matter how well conceived and operated, can provide only reasonable, not absolute, assurance that the objectives of the 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 control. The

design of any system of controls also is based partly on 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.

This annual report does not include an attestation report of the Company's registered public accounting firm regarding internal controls over financial reporting. Management's report was not subject to attestation by the Company's registered public accounting firm pursuant to the temporary rules of the Securities and Exchange Commission that permit the Company to provide only management's report in this annual report.

Changes in Internal Control over Financial Reporting

There was no change in the Company's internal control over financial reporting during the Company's most recently completed fiscal quarter that has materially affected, or is reasonably likely to materially affect, the Company's internal control over financial reporting.

Item 9B. Other Information

Not applicable

PART III**Item 10.****Directors, Executive Officers and Corporate Governance****Executive Officers and Directors**

The following table sets forth information concerning our directors and the executive officer of GamePlan, Inc. and their age and positions. Each director holds office until the next annual stockholders' meeting and thereafter until the individual's successor is elected and qualified. Officers serve at the pleasure of the board of directors.

NAME	AGE	POSITION
Robert G. Berry	73	President, Secretary and Director
Jon T. Jenkins	59	Director
Ray Brown	48	Director
L. Steven Haynes	48	Director
David W. Young	58	Director

The following is a biographical summary of the business experience of our directors and executive officers:

Mr. Berry received a BA degree from the University of Nevada in 1961, and a JD degree from the University of Notre Dame law school in 1963. After spending four years in the District Attorney's office in Reno, Nevada, Mr. Berry joined the law firm of Laxalt and Berry in Carson City, Nevada. Mr. Berry's areas of emphasis while in private practice were plaintiff's personal injury litigation and gaming regulatory work. While practicing law, Mr. Berry entered into a number of business ventures, including shopping center and condominium development, restaurants, cattle feeding and breeding. Both during and after Mr. Berry left the active practice of law in 1977 he has owned and operated three gaming facilities, engaged in more than 50 business ventures and operations and built the town of Wendover, NV. Presently, Mr. Berry is a part time Nevada Supreme Court Settlement Judge.

Jon T. Jenkins was a co-founder of GamePlan in 1991. Mr. Jenkins has 30 years of gaming management experience with 20 of those years serving on the board of directors for several casinos. Mr. Jenkins presently oversees the day to day operations of two casinos on the Salt River Indian Community adjacent to the metro Phoenix area. Mr. Jenkins graduated with a Bachelor of Science degree from California State University.

Ray Brown has 24 years of experience in the gaming industry. Currently, Mr. Brown is a consultant focusing on the identification, development, financing and construction of native and non-native gaming operations. Mr. Brown graduated with a Bachelor of Science degree from the University of Nevada-Reno.

L. Steven Haynes is currently leading Boulder Bay Resort, which is a mixed use development including hotel, retail, residential and casino on 18 acres in Lake Tahoe, Nevada. Mr. Haynes has had several projects where he worked on the development and financing of both native and non-native gaming operations. Mr. Haynes graduated from Wake Forest University with a Bachelor of Arts degree.

David W. Young is a personal financial manager at his own firm of D. W. Young, LLC in Las Vegas, Nevada. Mr. Young has worked at several gaming companies including, Boyd Gaming, Fremont Hotel & Casino, and Sahara Resorts. Mr. Young graduated with a Bachelor of Science degree from the University of Nevada - Las Vegas.

During the last five years, no officers or directors have been involved in any legal proceedings, bankruptcy proceedings, criminal proceedings or violated any federal or state securities or commodities laws or engaged in any activity that would limit their involvement in any type of business, securities or banking activities.

Compliance with Section 16(a) of the Exchange Act

Section 16(a) of the Exchange Act requires the Company's directors and executive officers, and persons who own more than 10% of the outstanding shares of the Company's Common Stock, to file initial reports of beneficial ownership and reports of changes in beneficial ownership of shares of Common Stock with the Commission. Such persons are required by Commission regulations to furnish the Company with copies of all Section 16(a) forms they file.

No person who, at any time during our past fiscal year, was a director, officer, or beneficial owner of more than 10% of any class of equity securities failed to file, on a timely basis, any report required by Section 16(a) of the Exchange Act during the most recent fiscal year.

Audit Committee and Financial Expert

We do not have an Audit Committee. The Company's directors perform some of the same functions of an Audit Committee, such as; recommending a firm of independent certified public accountants to audit the financial statements; reviewing the auditors' independence, the financial statements and their audit report; and reviewing management's administration of the system of internal accounting controls. The Company does not currently have a written audit committee charter or similar document.

We have no audit committee financial expert. We believe the cost related to retaining a financial expert at this time is prohibitive. Further, because of our start-up operations, we believe the services of a financial expert are not warranted.

Code of Ethics

A code of ethics relates to written standards that are reasonably designed to deter wrongdoing and to promote:

1)

Honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships.

2)

Full, fair, accurate, timely and understandable disclosure in reports and documents that are filed with, or submitted to the Securities and Exchange Commission and in other public communications made by the Company.

3)

Compliance with applicable government laws, rules and regulations.

4)

The prompt internal reporting of violations of the code to an appropriate person or persons identified in the code; and

5)

Accountability for adherence to the code.

We have not adopted a formal code of ethics statement. The board of directors evaluated the business of the Company and the number of employees and determined that since the business is operated by a small number of persons who are also the officers and directors and many of the persons employed by the Company are independent contractors general rules of fiduciary duty and federal and state criminal, business conduct and securities laws are adequate ethical guidelines.

Shareholder-Director Communication

We have neither a nominating committee for persons to be proposed as directors for election to the board of directors nor a formal method of communicating nominees from shareholders. We do not have any restrictions on shareholder nominations under our certificate of incorporation or by-laws. The only restrictions are those applicable generally under Nevada Corporate Law and the federal proxy rules. Currently the board of directors decides on nominees, on the recommendation of one or more members of the board. The board of directors will consider suggestions from individual shareholders, subject to evaluation of the person's merits. Stockholders may communicate nominee suggestions directly to any of the board members, accompanied by biographical details and a statement of support for the nominees. The suggested nominee must also provide a statement of consent to being considered for nomination. Although there are no formal criteria for nominees, the board of directors believes that persons should be actively engaged in business endeavors, have a financial background, and be familiar with acquisition strategies and money management.

Because the management and directors of the Company are the same persons, the board of directors has determined not to adopt a formal methodology for communications from shareholders on the belief that any communication would be brought to the boards' attention by virtue of the co-extensive employment.

The board of directors does not have a formal policy of attendance of directors at the annual meeting. It does encourage such attendance.

Family Relationships

There are no family relationships between any director, executive officer or person nominated to become such.

Directorships

None of the Company's directors or nominees to become directors holds any directorship in any other company with a class of securities registered pursuant to Section 12 of the Securities Exchange Act of 1934, as amended (the Exchange Act) or subject to the requirements of Section 15(d) of the Exchange Act.

Item 11.

Executive Compensation

For several years, we have not paid any cash compensation to our executive officers. Cash compensation amounts will be determined in the future based on the services to be rendered and time devoted to our business and the availability of funds. Other elements of compensation, if any, will be determined at that time or at other times in the future.

Compensation of Directors

Options Granted October 17, 2008

The Board then adopted an Incentive Stock Option Plan and, pursuant to that Plan, adopted the following Incentive Stock Option Plan for each Director: Each Director was given the option to purchase 100,000 Rule 144 shares of the common voting stock of GamePlan Inc. yearly for a period of 5 years at the strike price of twenty cents (.20 cents) per share through all option periods. Each option exercise period shall be for a term of three (3) years from the date of the option grant. The first option period commences on the date of this meeting (Oct. 17, 2008). Subsequent options shall be granted on Oct. 17, 2010, Oct. 17, 2011, Oct. 17, 2012 and the final stock option grant on Oct. 17, 2013 on condition that the Directors are Directors at the time of the subsequent option grants. In all events, GamePlan Inc. shall have the right of first refusal to meet the sale price of the stock.

Other Compensation Arrangements

On October 17, 2008 the board approved director compensation for each board of director totaling \$2,500 for each meeting attended in person and \$1,000 for each meeting attended via telephone. The Board further agreed to defer payment until the Company has sufficient cash flow.

Item 12.**Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters**

The following table sets forth, as of March 24, 2009, the name and shareholdings of each person who owns of record, or was known by us to own beneficially,* 5% or more of the shares of the common stock currently issued and outstanding; the name and shareholdings, including options to acquire the common stock, of each director; and the shareholdings of all executive officers and directors as a group. Each of the persons in the table below has sole voting power and sole dispositive power as to all of the shares shown as beneficially owned by them, except as otherwise indicated.

NAME OF PERSON OR GROUP	NUMBER OF SHARES OWNED *	PERCENTAGE OF OWNERSHIP
Robert G. Berry (1)	6,030,500	39.6%
Jon T. Jenkins (2)	6,030,500	39.6%
All executive officers and directors as a group (one person)	12,061,000	79.2%

*

Beneficial ownership is determined in accordance with the rules of the Securities and Exchange Commission and generally includes voting or investment power with respect to securities. Shares of common stock issuable upon the exercise of options or warrants currently exercisable or convertible within 60 days, are deemed outstanding for computing the percentage ownership of the person holding such options or warrants but are not deemed outstanding for computing the percentage ownership of any other person. All percentages are calculated based upon a total number of shares issued and outstanding as of March 24, 2009, which number of shares are 15,225,000.

(1)

Mr. Berry's address is 3701 Fairview Road, Reno, Nevada 89511. The Robert G. Berry Trust owns the shares. Robert G. Berry is the sole trustee of the trust and has the sole power and authority to vote or dispose of the shares of Common Stock held by the trust.

(2)

Mr. Jenkins address is 5717 East Alameda Court, Cave Creek, AZ 85331. Jon T. Jenkins owns 5,640,500 shares in his individual capacity, and has the authority to vote or dispose of, as trustee, 390,000 shares held in trust for family members.

Item 13.

Certain Relationships and Related Transactions, and Director Independence

Robert G. Berry Promissory Notes

On February 1, 1999, the Company entered into an amended and restated promissory note with Robert Berry, pursuant to which the Company agreed to pay Mr. Berry principal then owing to Mr. Berry of \$182,256, representing Mr. Berry's unreimbursed cash advances to the Company as of that date. The Note was due February 1, 2001 and bore interest at the rate of prime plus 2%. During 1999, Mr. Berry advanced the Company \$17,600. A new note was executed on February 1, 2000, which extended the maturity date to February 1, 2002. In 2000, Mr. Berry advanced \$37,200 to the Company. The Company executed a further amended and restated note with Mr. Berry on January 1, 2001, which note replaced and superseded all previous notes of the Company payable to Mr. Berry. The new note was issued in the principal amount of \$290,192, bore interest at the rate of prime plus 2%, and extends the maturity of the Company's obligations to Mr. Berry to February 1, 2003. The entire unpaid principal and interest was due at maturity. Additionally, the Company executed a further amended and restated note with Mr. Berry on January 1, 2002, which note replaces and supersedes all previous notes of the Company payable to Mr. Berry. The new note was issued in the principal amount of \$327,408, bears interest at the rate of prime plus 2%, and maintained the maturity of the Company's obligations to Mr. Berry at February 1, 2003. Mr. Berry renewed this promissory note in the total amount of \$484,626 after calculating additional advances to Jan. 1, 2006. As of December 31, 2008, the Company owes Berry \$658,625. The entire unpaid principal and interest is due on or before March 1, 2010. The Robert G. Berry Trust owns approximately 39.6% of the issued and outstanding shares of the Company.

Jon Jenkins Promissory Notes

As of February 1, 2001, the Company entered into an amended and restated promissory note payable to Jon and April Jenkins in the principal amount of \$74,054. The note replaced and supersedes all previous notes of the Company payable to Jon or April Jenkins. The note bears interest at the rate of prime plus 2%. All principal and interest is due and payable on February 1, 2003. Mr. Jenkins agreed to renew this note in the total amount of \$100,500 after calculating interest to Jan. 1, 2006. The entire unpaid principal and interest is due on or before March 1, 2010. As of December 31, 2008, the Company owes Jenkins \$179,512. Jon Jenkins is a director and the beneficial and indirect owner of approximately 39.6% of the issued and outstanding shares of the Company.

Item 14.

Principal Accountant Fees and Services

Audit Fees

The Company had audit and financial statement review fees of \$15,202 for the fiscal year ended December 31, 2008. It paid \$6,821 in audit and financial statement review fees for the year ended December 31, 2007 to Mantyla McReynolds, our current independent accountants.

Audit-Related Fees

None

Tax Fees

The Company paid tax return preparation fees totaling \$347 for the fiscal year ended December 31, 2008 and \$400 for the fiscal year ended December 31, 2007.

All Other Fees

None

Audit committee policies & procedures

The Company does not currently have a standing audit committee. The Company's Board of Directors approved the above services.

PART IV

Item 15.

Exhibits and Financial Statement Schedules

a. Exhibits

Exhibit Number

Name of Exhibit

31.1

Certification of Chief Executive Officer, pursuant to Rule 13a-14(a) of the Exchange Act, as enacted by Section 302 of the Sarbanes-Oxley Act of 2002.(1)

31.2

Certification of Chief Financial Officer, pursuant to Rule 13a-14(a) of the Exchange Act, as enacted by Section 302 of the Sarbanes-Oxley Act of 2002.(1)

32.1

Certification of Chief Executive Officer and Chief Financial Officer, pursuant to 18 United States Code Section 1350, as enacted by Section 906 of the Sarbanes-Oxley Act of 2002. (1)

(1)

Filed herewith

SIGNATURES

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

GAMEPLAN, INC.

(Registrant)

Date: March 30, 2009

By: /s/ Robert G. Berry
Robert G. Berry,
President

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

Signature	Title	Date
/s/ Robert G. Berry Robert G. Berry	President, Chairman of the Board	March 30, 2009