

REGENICIN, INC.

FORM 10-Q (Quarterly Report)

Filed 02/01/10 for the Period Ending 12/31/09

Address	10 HIGH COURT LITTLE FALLS, NJ 07424
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Industry	Biotechnology & Drugs
Sector	Healthcare
Fiscal Year	09/30

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

FORM 10-Q

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

For the quarterly period ended December 31, 2009

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

For the transition period _____ to _____

Commission File Number: 333-146834

Windstar, Inc.

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

Nevada

(State or other jurisdiction of incorporation or organization)

N/A

(IRS Employer Identification No.)

No 47 Hala Pegoh,
Taman Sri Pengkalan 31650

Ipoh, Perak, Malaysia

(Address of principal executive offices)

(014) 327-4470

(Issuer's telephone number)

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

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

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§ 229.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes No

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

Large accelerated filer Accelerated filer

Non-accelerated filer

Smaller reporting company

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

State the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date: 2,150,000 Common Shares as of January 19, 2010.

TABLE OF CONTENTS

	<u>Page</u>
<u>PART I – FINANCIAL INFORMATION</u>	
Item 1: Financial Statements	3
Item 2: Management’s Discussion and Analysis of Financial Condition and Results of Operations	4
Item 3: Quantitative and Qualitative Disclosures About Market Risk	6
Item 4T: Controls and Procedures	6
<u>PART II – OTHER INFORMATION</u>	
Item 1: Legal Proceedings	7
Item 1A: Risk Factors	7
Item 2: Unregistered Sales of Equity Securities and Use of Proceeds	7
Item 3: Defaults Upon Senior Securities	7
Item 4: Submission of Matters to a Vote of Security Holders	7
Item 5: Other Information	7
Item 6: Exhibits	7

PART I - FINANCIAL INFORMATION

Item 1. Financial Statements

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

- F-1 Balance Sheets as of December 31, 2009 (unaudited) and September 30, 2009 (audited);
- F-2 Statements of Operations for the three months ended December 31, 2009 and 2008, and period from September 6, 2007 (Inception) to December 31, 2009 (unaudited);
- F-3 Statement of Stockholders' Deficit for period from September 6, 2007 (Inception) to December 31, 2009 (unaudited);
- F-4 Statements of Cash Flows for the three months ended December 31, 2009 and 2008, and period from September 6, 2007 (Inception) to December 31, 2009 (unaudited);
- F-5 Notes to Financial Statements;

These financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America for interim financial information and the SEC instructions to Form 10-Q. In the opinion of management, all adjustments considered necessary for a fair presentation have been included. Operating results for the interim period ended December 31, 2009 are not necessarily indicative of the results that can be expected for the full year.

WINDSTAR, INC.
(A DEVELOPMENT STAGE COMPANY)
BALANCE SHEETS
As of December 31, 2009 and September 30, 2009

	December 31, 2009 (unaudited)	September 30, 2009 (audited)
ASSETS		
Current Assets		
Cash and equivalents	\$ -0-	\$ -0-
Prepaid expenses	-0-	-0-
TOTAL ASSETS	\$ -0-	\$ -0-
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Liabilities		
Current Liabilities		
Accrued expenses	\$ 1,000	\$ 1,000
Due to officer	17,500	15,500
Total liabilities	18,500	16,500
Stockholders' Deficit		
Common Stock, \$.001 par value, 100,000,000 shares authorized, 2,150,000 shares issued and outstanding		
	2,150	2,150
Additional paid-in capital	40,850	40,850
Deficit accumulated during the development stage	(61,500)	(59,500)
Total stockholders' deficit	(18,500)	(16,500)
TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT	\$ -0-	\$ -0-

See accompanying notes to financial statements.

WINDSTAR, INC.
(A DEVELOPMENT STAGE COMPANY)
STATEMENTS OF OPERATIONS (unaudited)
Three Months Ended December 31, 2009 and 2008
Period from September 6, 2007 (Inception) to December 31, 2009

	Three Months Ended December 31, 2009	Three Months Ended December 31, 2008	Period from September 6, 2007 (Inception) to December 31, 2009
Revenues	\$ -0-	\$ -0-	\$ -0-
Expenses :			
Professional fees	<u>2,000</u>	<u>2,000</u>	<u>61,500</u>
Net Loss	<u>\$ (2,000)</u>	<u>\$ (2,000)</u>	<u>\$ (61,500)</u>
Net loss per share:			
Basic and diluted	<u>\$ (0.00)</u>	<u>\$ (0.02)</u>	<u>\$ (0.02)</u>
Weighted average shares outstanding:			
Basic and diluted	<u>2,150,000</u>	<u>2,150,000</u>	<u>2,150,000</u>

See accompanying notes to financial statements.

WINDSTAR, INC.
(A DEVELOPMENT STAGE COMPANY)
STATEMENT OF STOCKHOLDERS' DEFICIT (unaudited)
Period from September 6, 2007 (Inception) to December 31, 2009

	Common stock		Additional paid-in capital	Deficit accumulated during the development stage	Total
	Shares	Amount			
Issuance of common stock for cash @\$.001	2,150,000	\$ 2,150	\$ 40,850	\$ -	\$ 43,000
Net loss for the period ended September 30, 2007	-	-	-	(4,000)	(4,000)
Balance, September 30, 2007	2,150,000	2,150	40,850	(4,000)	39,000
Net loss for the year ended September 30, 2008	-	-	-	(44,500)	(44,500)
Balance, September 30, 2008	2,150,000	2,150	40,850	(48,500)	(5,500)
Net loss for the year ended September 30, 2009	-	-	-	(11,000)	(11,000)
Balance, September 30, 2009	2,150,000	2,150	40,850	(59,500)	(16,500)
Net loss for the period ended December 31, 2009	-	-	-	(2,000)	(2,000)
Balance, December 31, 2009	2,150,000	\$ 2,150	\$ 40,850	\$ (61,500)	\$ (18,500)

See accompanying notes to financial statements.

WINDSTAR, INC.
(A DEVELOPMENT STAGE COMPANY)
STATEMENTS OF CASH FLOWS (unaudited)
Three Months Ended December 31, 2009 and 2008
Period from September 6, 2007 (Inception) to December 31, 2009

	Three Months Ended December 31, 2009	Three Months Ended December 31, 2008	Period From September 6, 2007 (Inception) to December 31, 2009
CASH FLOWS FROM OPERATING ACTIVITIES			
Net loss	\$ (2,000)	\$ (2,000)	\$ (61,500)
Change in non-cash working capital items			
Prepaid expenses	-0-	-0-	-0-
Accrued expenses	-0-	-0-	1,000
CASH FLOWS USED BY OPERATING ACTIVITIES	(2,000)	(2,000)	(60,500)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from sales of common stock	-0-	-0-	43,000
Advances from officer	2,000	-0-	17,500
CASH FLOWS PROVIDED BY FINANCING ACTIVITIES	2,000	-0-	60,500
NET DECREASE IN CASH	-0-	-0-	-0-
Cash, beginning of period	-0-	-0-	-0-
Cash, end of period	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
SUPPLEMENTAL CASH FLOW INFORMATION			
Interest paid	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Income taxes paid	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

See accompanying notes to financial statements.

WINDSTAR, INC.
(A DEVELOPMENT STAGE COMPANY)
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2009

NOTE 1 – SUMMARY OF ACCOUNTING POLICIES

Nature of Business

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

Development Stage Company

The accompanying financial statements have been prepared in accordance with accounting principles related to development-stage companies. A development-stage company is one in which planned principal operations have not commenced or if its operations have commenced, there has been no significant revenues there from.

Basis of Presentation

The accompanying unaudited interim financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America and the rules of the Securities and Exchange Commission (“SEC”), and should be read in conjunction with the audited financial statements and notes thereto contained in the Company’s annual report filed with the SEC on Form 10-K. In the opinion of management, all adjustments necessary in order for the financial statements to be not misleading have been reflected herein. The results of operations for interim periods are not necessarily indicative of the results to be expected for the full year. Notes to the financial statements which would substantially duplicate the disclosure contained in the audited financial statements as of and for the periods ended September 30, 2009 as reported in Form 10-K, have been omitted.

Cash and Cash Equivalents

Windstar considers all highly liquid investments with maturities of three months or less to be cash equivalents. At December 31, 2009 and September 30, 2009, the Company had \$0 of cash.

Fair Value of Financial Instruments

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

WINDSTAR, INC.
(A DEVELOPMENT STAGE COMPANY)
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2009

NOTE 1 – SUMMARY OF ACCOUNTING POLICIES (continued)

Income Taxes

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

Use of Estimates

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

Basic loss per share

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

Recent Accounting Pronouncements

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

NOTE 2 – ACCRUED EXPENSES

Accrued expenses at December 31, 2009 and 2008 consisted of an amounts owed for professional fees for services rendered during the respective periods.

NOTE 3 – DUE TO OFFICER

The amount due to officer of \$17,500 at December 31, 2009 consisted of amounts owed to an officer of the Company for amounts advanced to pay for professional services provided by the Company's outside independent auditors for services rendered for periods ending on and prior to December 31, 2009. The amount is unsecured, due upon demand, and non-interest bearing.

WINDSTAR, INC.
(A DEVELOPMENT STAGE COMPANY)
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2009

NOTE 4 – INCOME TAXES

For the periods ended December 31, 2009, Windstar has incurred net losses and, therefore, has no tax liability. The net deferred tax asset generated by the loss carry-forward has been fully reserved. The cumulative net operating loss carry-forward is approximately \$61,500 at December 31, 2009, and will expire beginning in the year 2027.

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

	<u>2009</u>
Deferred tax asset attributable to:	
Net operating loss carryover	\$ 20,910
Valuation allowance	<u>(20,910)</u>
Net deferred tax asset	<u>\$ -</u>

NOTE 5 – LIQUIDITY AND GOING CONCERN

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

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

NOTE 6 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date on which the financial statements were submitted to the Securities and Exchange Commission and has determined it does not have any material subsequent events to disclose.

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

Forward-Looking Statements

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

Overview

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

Since our inception, we have been attempting to raise money to complete our Product, but have not been able to secure the funds necessary to do so. We had hoped to secure the funds and initially projected April of 2009 as a reasonable date to start realizing revenue from a completed Product. The lack of funds and the present economy have prevented that from happening. We will need to raise capital to develop and successfully market our Product.

Significant Equipment

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

Results of Operations for the Three Months Ended December 31, 2009 and 2008 and Period from September 6, 2007 (Date of Inception) until December 31, 2009

We generated no revenue for the period from September 6, 2007 (Date of Inception) until December 31, 2009. We do not anticipate earning revenues until such time that we refine our Product and successfully market it to our target consumers. We are presently in the development stage of our business and we can provide no assurance that we will successfully implement our business plan.

Our Operating Expenses for the three months ended December 31, 2009 were \$2,000, as compared with \$2,000 for the three months ended December 31, 2008. Our Operating Expenses from September 6, 2007 (Date of Inception) to December 31, 2009 were \$61,500. Our Operating Expenses for all periods consisting entirely of Professional Fees.

We, therefore, recorded a net loss of \$2,000 for the three months ended December 31, 2009, as compared with \$2,000 for the three months ended December 31, 2008. We recorded a net loss of \$61,500 for the period from September 6, 2007 (Date of Inception) until December 31, 2009.

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

Liquidity and Capital Resources

As of December 31, 2009, we had no current assets. We had \$18,500 in current liabilities as of December 31, 2009. Thus, we have a working capital deficit of \$18,500 as of December 31, 2009.

Operating activities used \$60,500 in cash for the period from September 6, 2007 (Date of Inception) until December 31, 2009. Our net loss of \$61,500 represented the causal factor of our negative operating cash flow. Financing Activities during the period from September 6, 2007 (Date of Inception) until December 31, 2009 generated \$60,500, represented by \$43,000 in cash from the sale of our common stock and \$17,500 from the proceeds of advances from an officer and director.

As of December 31, 2009, we have insufficient cash to operate our business at the current level for the next twelve months and insufficient cash to achieve our business goals. The success of our business plan beyond the next 12 months is contingent upon us obtaining additional financing. We intend to fund operations through debt and/or equity financing arrangements, which may be insufficient to fund our capital expenditures, working capital, or other cash requirements. We do not have any formal commitments or arrangements for the sales of stock or the advancement or loan of funds at this time. There can be no assurance that such additional financing will be available to us on acceptable terms, or at all.

Going Concern

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

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

Off Balance Sheet Arrangements

As of December 31, 2009, there were no off balance sheet arrangements.

Item 3. Quantitative and Qualitative Disclosures About Market Risk

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

Item 4T. Controls and Procedures

We carried out an evaluation of the effectiveness of the design and operation of our disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) as of December 31, 2009. This evaluation was carried out under the supervision and with the participation of our Chief Executive Officer and our Chief Financial Officer, Siew Mee Fam. Based upon that evaluation, our Chief Executive Officer and Chief Financial Officer concluded that, as of December 31, 2009, our disclosure controls and procedures are effective. There have been no changes in our internal controls over financial reporting during the quarter ended December 31, 2009.

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

Limitations on the Effectiveness of Internal Controls

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

PART II – OTHER INFORMATION

Item 1. Legal Proceedings

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

Item 1A: Risk Factors

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

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

None

Item 3. Defaults upon Senior Securities

None

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

No matters have been submitted to our security holders for a vote, through the solicitation of proxies or otherwise, during the quarterly period ended December 31, 2009.

Item 5. Other Information

None

Item 6. Exhibits

<u>Exhibit Number</u>	<u>Description of Exhibit</u>
31.1	Certification of Chief Executive Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
31.2	Certification of Chief Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
32.1	Certification of Chief Executive Officer and Chief Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

SIGNATURES

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

Windstar, Inc.

Date: January 21, 2010

By: /s/ Siew Mee Fam
Siew Mee Fam

Title: **Chief Executive Officer and Director**

CERTIFICATIONS

I, Siew Mee Fam, certify that;

1. I have reviewed this quarterly report on Form 10-Q for the quarter ended December 31, 2009 of Windstar, Inc. (the “registrant”);
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant’s other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c. Evaluated the effectiveness of the registrant’s disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d. Disclosed in this report any change in the registrant’s internal control over financial reporting that occurred during the registrant’s most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant’s internal control over financial reporting.
5. The registrant’s other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant’s auditors and the audit committee of the registrant’s board of directors (or persons performing the equivalent functions):
 - a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant’s ability to record, process, summarize and report financial information; and
 - b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant’s internal control over financial reporting.

Date: January 21, 2010

-

/s/ Siew Mee Fam

By: Siew Mee Fam

Title: Chief Executive Officer

CERTIFICATIONS

I, Siew Mee Fam, certify that;

1. I have reviewed this quarterly report on Form 10-Q for the quarter ended December 31, 2009 of Windstar, Inc. (the “registrant”);
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant’s other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c. Evaluated the effectiveness of the registrant’s disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d. Disclosed in this report any change in the registrant’s internal control over financial reporting that occurred during the registrant’s most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant’s internal control over financial reporting.
5. The registrant’s other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant’s auditors and the audit committee of the registrant’s board of directors (or persons performing the equivalent functions):
 - a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant’s ability to record, process, summarize and report financial information; and
 - b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant’s internal control over financial reporting.

Date: January 21, 2010

/s/ Siew Mee Fam

By: Siew Mee Fam

Title: Chief Financial Officer

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

In connection with the quarterly Report of Windstar, Inc. (the "Company") on Form 10-Q for the quarter ended December 31, 2009 filed with the Securities and Exchange Commission (the "Report"), I, Siew Mee Fam, Chief Executive Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

1. The Report fully complies with the requirements of Section 13(a) of the Securities Exchange Act of 1934; and
2. The information contained in the Report fairly presents, in all material respects, the consolidated financial condition of the Company as of the dates presented and the consolidated result of operations of the Company for the periods presented.

By:	<u>/s/ Siew Mee Fam</u>
Name:	Siew Mee Fam
Title:	Principal Executive Officer, Principal Financial Officer and Director
Date:	January 21, 2010

This certification has been furnished solely pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.