

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

FORM 10-Q

[X] QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE  
ACT OF 1934

FOR THE QUARTERLY PERIOD ENDED MARCH 31, 2012

Commission file number 333-178883

ALMAH, INC.

(Exact name of registrant as specified in its charter)

NEVADA

(State or other jurisdiction of incorporation or organization)

Pembroke House, 28-32 Pembroke St Upper, Dublin 2, Ireland  
(Address of principal executive offices, including zip code.)

353-871536401

(Telephone number, including area code)

Check whether the issuer (1) filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the past 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 last 90 days. YES [X] 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 (ss.232.405 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 [X] 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. See the definitions of "large accelerated filer," "accelerated filer," "non-accelerated filer," and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer [ ]

Accelerated filer [ ]

Non-accelerated filer [ ]

Smaller reporting company [X]

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). YES [X] NO [ ]

State the number of shares outstanding of each of the issuer's classes of common equity, as of the latest practicable date: 4,000,000 shares as of May 1, 2012  
ITEM 1. FINANCIAL STATEMENTS

ALMAH, INC.  
(A Development Stage Company)  
Balance Sheets

<TABLE>  
<CAPTION>

	March 31, 2012	September 30, 2011
	----- (unaudited)	-----
<S>	<C>	<C>
ASSETS		
CURRENT ASSETS		
Cash and Cash Equivalents	\$ 5,048	\$ 17,925
Prepaid Expense	--	99
	-----	-----
TOTAL CURRENT ASSETS	\$ 5,048	\$ 18,024
	=====	=====
LIABILITIES AND STOCKHOLDERS EQUITY		
CURRENT LIABILITIES		
Note payable - Related party	\$ 61	\$ 61
Accrued expenses	--	3,000
	-----	-----
TOTAL CURRENT LIABILITIES	61	3,061
	=====	=====
SHAREHOLDERS' EQUITY		
Common Stock - \$0.001 par value; 75,000,000 shares authorized; 4,000,000 shares issued and outstanding	4,000	4,000
Additional paid-in-capital	16,000	16,000
Deficit accumulated during development stage	(15,013)	(5,037)
	-----	-----
TOTAL STOCKHOLDERS' EQUITY	4,987	14,963
	-----	-----
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	\$ 5,048	\$ 18,024

</TABLE>

See accompanying notes to financial statements

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ALMAH, INC.  
(A Development Stage Company)  
Statement of Operations  
(unaudited)

<TABLE>  
<CAPTION>

	Six Months Ended March 31, 2012	Six Months Ended March 31, 2011	Three Months Ended March 31, 2012	Three Months Ended March 31, 2011	Cumulative from September 16, 2009 (Inception) to March 31, 2012
<S>	<C>	<C>	<C>	<C>	<C>
REVENUES	\$ --	\$ --	\$ --	\$ --	\$ --
OPERATING EXPENSES					
General & administrative expenses	9,976	--	9,108	--	15,013
TOTAL OPERATING EXPENSES	9,976			9,108	15,013
LOSS BEFORE INCOME TAX EXPENSE	(9,976)	--	(9,108)	--	(15,013)
Income tax expense	--	--	--	--	--
Net loss	\$ (9,976)	\$ --	\$ (9,108)	\$ --	\$ (15,013)
Basic and diluted net loss per share	\$ (0.00)	\$ --	\$ (0.00)	\$ --	
WEIGHTED AVERAGE NUMBER OF COMMON SHARES OUTSTANDING	4,000,000	\$ --	4,000,000	\$ --	

</TABLE>

See accompanying notes to financial statements

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ALMAH, INC.  
(A Development Stage Company)  
Statements of Cash Flows  
(unaudited)

<TABLE>  
<CAPTION>

	Six Months Ended March 31, 2012	Six Months Ended March 31, 2011	Three Months Ended March 31, 2012	Three Months Ended March 31, 2011	Cumulative from September 16, 2009 (Inception) to March 31, 2012
<S>	<C>	<C>	<C>	<C>	<C>
CASH FLOWS FROM OPERATING ACTIVITIES:					
Net (Loss)	\$ (9,976)	\$ --	\$ (9,108)	\$ --	\$ (15,013)
Changes in operating assets and liabilities					
Prepaid Expenses	99				--
Accrued expenses	(3,000)				--
NET CASH USED IN OPERATING ACTIVITIES	(12,877)	--	(9,108)	--	(15,013)
CASH FLOWS FROM FINANCING ACTIVITIES					
Note payable - related party	--				61
Proceeds from sale of common stock					20,000
NET CASH PROVIDED BY FINANCING ACTIVITIES	--	--	--	--	20,061
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(12,877)	--	(9,108)	--	5,048
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	17,925	--	14,156	--	--
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$ 5,048	\$ --	\$ 5,048	\$ --	\$ 5,048
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION:					
Cash paid during the year for:					
Interest	\$ --	\$ --	\$ --	\$ --	\$ --
Income Taxes	\$ --	\$ --	\$ --	\$ --	\$ --

</TABLE>

See accompanying notes to financial statements

The accompanying unaudited financial statements of Almah, Inc. (the "Company") reflect all material adjustments consisting of only normal recurring adjustments which, in the opinion of management, are necessary for a fair presentation of results for the interim periods. Certain information and footnote disclosures required under accounting principles generally accepted in the United States of America have been condensed or omitted pursuant to the rules and regulations of the Securities and Exchange Commission, although the Company believes that the disclosures are adequate to make the information presented not misleading. These financial statements should be read in conjunction with the financial statements and notes thereto for the year ended September 30, 2011.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities 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. Estimates that are particularly susceptible to change include assumptions used in determining the fair value of securities owned and non-readily marketable securities.

The results of operations for the six months ended March 31, 2012 are not necessarily indicative of the results to be expected for the entire year or for any other period.

## 2. BUSINESS

The Company was incorporated under the laws of the State of Nevada on September 16, 2009. The company is in the development stage and it intends distribute automobile spare parts online.

The Company has not generated any revenue to date and consequently its operations are subject to all risks inherent in the establishment of a new business enterprise. For the period from inception, September 16, 2009 through March 31, 2012 the Company has accumulated losses of \$15,013.

## 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### INCOME TAXES

Deferred income taxes are determined using the liability method under which deferred tax assets and liabilities are based upon temporary differences between the carrying amounts of assets and liabilities for financial and tax reporting purposes and the effect of net operating loss carry-forwards. Deferred tax assets are evaluated to determine if it is more likely than not that they will be realized. Valuation allowances have been established to reduce the carrying value of deferred tax assets in recognition of significant uncertainties regarding their ultimate realization.

### RECENT ACCOUNTING PRONOUNCEMENTS

From time to time, new accounting pronouncements are issued by the Financial Accounting Standards Board or other standard setting bodies that may have an impact on the Company's accounting and reporting. The Company believes that such recently issued accounting pronouncements and other authoritative guidance for which the effective date is in the future either will not have an impact on its accounting or reporting or that such impact will not be material to its financial position, results of operations, and cash flows when implemented.

## 4. NOTE PAYABLE - RELATED PARTY

On January 6, 2011, a Director and President, Joey Power loaned the Company \$61. The loan is non-interest bearing, unsecured and due upon demand.

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## 5. INCOME TAXES

As of March 31, 2012 the Company had net operating loss carry forwards of approximately \$15,013 that may be available to reduce future years' taxable income through 2027. Future tax benefits which may arise as a result of these losses have not been recognized in these financial statements, as their realization is determined not likely to occur and accordingly, the Company has recorded a full valuation allowance for the deferred tax asset relating to these tax loss carry-forwards.

The components of the deferred tax asset, the statutory tax rate, the effective tax rate and the elected amount of the valuation allowance are indicated below:

	From September 16, 2009 (Inception) to March 31, 2012 -----
Net Operating Loss	15,013
Statutory Tax Rate	34%
Deferred Tax Asset	5,104
Valuation Allowance	(5,104) -----
Net Deferred Tax Asset	\$ -- =====

## 6. GOING CONCERN

The Company's financial statements are prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of obligations in the normal course of business. However, the Company has not generated any revenues to date and has accumulated losses to date. The Company does not currently have any revenue generating operations. These conditions, among others, raise substantial doubt about the ability of the Company to continue as a going concern.

In view of these matters, continuation as a going concern is dependent upon continued operations of the Company, which in turn is dependent upon the Company's ability to, meet its financial requirements, raise additional capital, and the success of its future operations. The financial statements do not include any adjustments to the amount and classification of assets and liabilities that may be necessary should the Company not continue as a going concern.

Management plans to fund operations of the Company through advances from existing shareholders, private placement of restricted securities or the issuance of stock in lieu of cash for payment of services until such a time as a business combination or other profitable investment may be achieved. There are no written agreements in place for such funding or issuance of securities and there can be no assurance that such will be available in the future. Management believes that this plan provides an opportunity for the Company to continue as a going concern.

#### 7. RELATED PARTY TRANSACTIONS

The Company neither owns nor leases any real or personal property. Mr. Joey Power, sole officer and director of the Company, will provide the Company with use of office space and services free of charge. The Company's sole officer and director is involved in other business activities and may in the future, become involved in other business opportunities as they become available.

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Mr. Power, sole officer and director of the Company, will not be paid for any underwriting services that he performs on behalf of the Company with respect to the Company's upcoming S-1 offering. He will also not receive any interest on any funds that he advances to the Company for offering expenses prior to the offering being closed which will be repaid from the proceeds of the offering.

#### 8. SUBSEQUENT EVENTS

The Company has evaluated events subsequent to March 31, 2012 to assess the need for potential recognition or disclosure in this report. Such events were evaluated through the date these financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or disclosure in the financial statements.

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#### ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OR PLAN OF OPERATION

##### FORWARD LOOKING STATEMENTS

Some of the statements contained in this Form 10-Q that are not historical facts are "forward-looking statements" which can be identified by the use of terminology such as "estimates," "projects," "plans," "believes," "expects," "anticipates," "intends," or the negative or other variations, or by discussions of strategy that involve risks and uncertainties. We urge you to be cautious of the forward-looking statements, that such statements, which are contained in this Form 10-Q, reflect our current beliefs with respect to future events and involve known and unknown risks, uncertainties and other factors affecting our operations, market growth, services, products and licenses. No assurances can be given regarding the achievement of future results, as actual results may differ materially as a result of the risks we face, and actual events may differ from the assumptions underlying the statements that have been made regarding anticipated events.

All written forward-looking statements made in connection with this Form 10-Q that are attributable to us, or persons acting on our behalf, are expressly qualified in their entirety by these cautionary statements. Given the uncertainties that surround such statements, you are cautioned not to place undue reliance on such forward-looking statements.

##### RESULTS OF OPERATIONS

We are still in our development stage and have generated no revenues to date.

We incurred operating expenses of \$9,108 for the three month period ended March 31, 2012. We incurred operating expenses of \$9,976 for the six month period ended March 31, 2012. These expenses consisted of general operating expenses incurred in connection with the day to day operation of our business and the preparation and filing of our periodic reports.

Our net loss for the three months ended March 31, 2012 and 2011 was \$9,108 and \$0, respectively, with no revenues for either period. Our net loss for the six months ended March 31, 2012 and 2011 was \$9,976 and \$0, respectively, with no revenues for either period. Our net loss from inception through March 31, 2012 was \$15,013.

As of March 31, 2012, there is a total of \$61 in a note payable that is owed by the company to Joey Power, an officer and director, for expenses that he has paid on behalf of the company. The note is interest free and payable on demand.

Cash provided by financing activities from inception through the period ended March 31, 2012 was \$20,000 resulting from the sale of common stock on July 11, 2008 to our director, Mr. Power, who purchased 4,000,000 shares of our Common Stock at \$0.005 per share.

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#### LIQUIDITY AND CAPITAL RESOURCES

We had \$5,048 in cash at March 31, 2012, and there were outstanding liabilities of \$61. Our director has verbally agreed to continue to loan the company funds for operating expenses in a limited scenario, but he has no legal obligation to do so. We are a development stage company and have generated no revenue since inception to March 31, 2012.

#### PLAN OF OPERATION

At present management will concentrate on the completion of our Offering pursuant to the Registration Statement on Form S-1 that was declared effective on March 2, 2012 and also utilize this time to begin putting together a database of potential customers.

#### COMPLETE OUR PUBLIC OFFERING:

We expect to complete our public offering within 150 days after our Registration Statement is declared effective by the Securities and Exchange Commission. We intend to concentrate all our efforts on raising capital during this period. We do not plan to begin business operations until we complete our public offering.

Once we have completed our offering, our specific business plan for the six months thereafter is as follows:

#### FINALIZE WEBSITE (1 MONTH):

Some initial work will take place on the website as current funds allow as we prepare our Registration Statement and complete our public offering. Once we have completed our public offering, we will focus on the completion of a user-friendly website that will be the primary sales point for Almah. In addition to the creation of our corporate website we will procure expertise to optimize our placing in search engines through SEO. Our reserved domain is [www.almahautoparts.com](http://www.almahautoparts.com).

#### BEGIN MARKETING AND SALES EFFORTS:

Our marketing efforts will primarily be related to assuring we are easily found on search engine requests but we have budgeted \$10,450 for the initial six months of marketing efforts. We intend to use this to place advertisements in local newspapers and 'buy/sell' automotive magazines. We feel people that are looking for parts will be those who currently own an older vehicle or are looking in a 'buy/sell' magazine to find a replacement. We believe we will have additional funds left over for additional methods of marketing if an opportunity presents itself.

Once our site is live and we have begun initial SEO work and print marketing we believe sales will be generated through our website. The website will be set up to record all details automatically including:

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Product information

Purchaser information

Delivery location

Sales price (price purchaser paid to Almah)

Cost (internal cost for Almah to purchase part from VALE or Reborda)

Pre-tax profit (difference between 'Sales price' and 'Cost')

In addition to the information being captured we intend to have the website set up so that once the transaction is completed on our website an order request with the product and delivery location will be simultaneously sent to VALE or Reborda. This system will allow for us to employ as little staff as possible, maintain efficient delivery time, and keep records for both accounting and direct client marketing.

Successful implementation of our business strategy depends on factors specific to the retail automotive parts industry and numerous other factors that may be beyond our control. Adverse changes in the following factors could undermine our business strategy and have a material adverse effect on our business, financial condition, results of operations and cash flow:

- \* The competitive environment in the automotive aftermarket parts and accessories retail sector that may force us to reduce prices below our desired pricing level or increase promotional spending;
- \* Our ability to anticipate changes in consumer preferences and to meet customers' needs for automotive products (particularly parts availability) in a timely manner; and
- \* Our ability to establish, maintain and eventually grow market share.

For parts that are manufactured globally, geopolitical changes, changes in trade regulations, currency fluctuations, shipping-related issues, natural disasters, pandemics and other factors beyond our control may increase the cost of items we purchase, create shortages or render product delivery difficult which could have a material adverse effect on our sales and profitability.

We estimate sales to begin in within 90 days after the completion of our offering. Because our business is customer-driven, our revenue requirements will be reviewed and adjusted based on sales. We cannot guarantee that we will have sales and the amount raised in this offering may not be enough to meet the operating expenditures of the Company. We may be required to raise additional funding or apply for loans in the next 12 months, however we have no plans to do so at this time.

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Based on raising \$40,000 from our offering, we have budgeted the following amounts over the next 12 months:

Advertising and Marketing	\$10,450
Website design	\$ 6,000
Accounting, Auditing and Legal	\$10,450
Office and Administration	\$ 5,000
Working Capital	\$ 8,100

These amounts may be adjusted based upon sales and revenue.

#### SUMMARY

In summary, we intend to begin web development, and marketing our products within 150 days of completing our offering. Until we have reached a breakeven level of clientele we do not believe our operations will be profitable. If we are unable to attract new clients to purchase our products we may have to suspend or cease operations. If we cannot generate sufficient revenues to continue operations, we will suspend or cease operations. If we cease operations, we do not know what we will do and we do not have any plans to do anything else.

#### OFF-BALANCE SHEET ARRANGEMENTS

We do not have any off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources that is material to investors.

#### ITEM 4. CONTROLS AND PROCEDURES

##### EVALUATION OF DISCLOSURE CONTROLS AND PROCEDURES

Management maintains "disclosure controls and procedures," as such term is defined in Rule 13a-15(e) under the Securities Exchange Act of 1934 (the "Exchange Act"), that are designed to ensure that information required to be disclosed in our Exchange Act reports is recorded, processed, summarized and reported within the time periods specified in the Securities and Exchange Commission rules and forms, and that such information is accumulated and communicated to management, including our Chief Executive Officer and Chief Financial Officer, as appropriate, to allow timely decisions regarding required disclosure.

In connection with the preparation of this quarterly report on Form 10-Q, an evaluation was carried out by management, with the participation of the Chief Executive Officer and the Chief Financial Officer, of the effectiveness of our disclosure controls and procedures (as defined in Rules 13a-15(e) and 15d-15(e) under the Exchange Act) as of March 31, 2012.

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Based on that evaluation, management concluded, as of the end of the period covered by this report, that our disclosure controls and procedures were effective in recording, processing, summarizing, and reporting information required to be disclosed, within the time periods specified in the Securities and Exchange Commission's rules and forms.

#### CHANGES IN INTERNAL CONTROLS OVER FINANCIAL REPORTING

As of the end of the period covered by this report, there have been no changes in the internal controls over financial reporting during the quarter ended March 31, 2012, that materially affected, or are reasonably likely to materially affect, our internal control over financial reporting subsequent to the date of management's last evaluation.

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#### PART II. OTHER INFORMATION

#### ITEM 6. EXHIBITS

The following exhibits are included with this quarterly filing. Those marked with an asterisk and required to be filed hereunder, are incorporated by reference and can be found in their entirety in our original Form SB-2 Registration Statement, filed under SEC File Number 333-178883, at the SEC website at [www.sec.gov](http://www.sec.gov):

Exhibit No.	Description
-----	-----
3.1	Articles of Incorporation*
3.2	Bylaws*
31.1	Sec. 302 Certification of Principal Executive Officer
31.2	Sec. 302 Certification of Principal Financial Officer
32.1	Sec. 906 Certification of Principal Executive Officer
32.2	Sec. 906 Certification of Principal Financial Officer
101	Interactive data files pursuant to Rule 405 of Regulation S-T

SIGNATURES

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

Almah, Inc.  
Registrant

Date: May 1, 2012

By: /s/ Joey Power  
-----  
Joey Power  
(Principal Executive Officer,  
Principal Financial Officer,  
Principal Accounting Officer &  
Sole Director)

## CERTIFICATION

I, Joey Power, certify that:

1. I have reviewed this report on Form 10-Q of Almah, Inc.
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) 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 (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer(s) 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 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: May 1, 2012

/s/ Joey Power

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Joey Power  
President and Chief Executive Officer



## CERTIFICATION

I, Joey Power, certify that:

1. I have reviewed this report on Form 10-Q of Almah, Inc.
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) 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 (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer(s) 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 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: May 1, 2012

/s/ Joey Power

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Joey Power  
Chief Financial Officer

CERTIFICATION OF CHIEF EXECUTIVE 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 Almah, Inc. (the "Company") on Form 10-Q for the period ending March 31, 2012 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Joey Power, Chief Executive Officer of the Company, certify, pursuant to 18 U.S.C. ss.1350, as adopted pursuant to ss.906 of the Sarbanes-Oxley Act of 2002, that:

- (1) The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

IN WITNESS WHEREOF, the undersigned has executed this certification as of the 1st day of May, 2012.

/s/ Joey Power

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Joey Power  
Chief Executive Officer

CERTIFICATION OF 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 Almah, Inc. (the "Company") on Form 10-Q for the period ending March 31, 2012 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Joey Power, Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. ss.1350, as adopted pursuant to ss.906 of the Sarbanes-Oxley Act of 2002, that:

- (1) The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

IN WITNESS WHEREOF, the undersigned has executed this certification as of the 1st day of May, 2012.

/s/ Joey Power

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Joey Power  
Chief Financial Officer