

Bergio International, Inc.  
Form S-1/A  
June 28, 2012

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

**FORM S-1/A**  
**(Amendment No. 2)**

**REGISTRATION STATEMENT**  
**UNDER THE SECURITIES ACT OF 1933**

**BERGIO INTERNATIONAL INC.**

(Exact name of registrant as specified in its charter)

<b>Delaware</b>	<b>3910</b>	<b>27-1338257</b>
(State or jurisdiction of	(Primary Standard Industrial	(I.R.S. Employer
incorporation or organization)	Classification Code Number)	Identification No.)

**12 Daniel Road E.**

**Fairfield, NJ 07004**

(Address and telephone number of principal executive offices)

**(973) 227-3230**

(Name, address and telephone number of agent for service)

Copies to:

**Lucosky Brookman LLP**

**33 Wood Avenue South, 6th Floor**

**Iselin, New Jersey 08830**

**Fax: (732) 395-4401**

**Approximate date of commencement of proposed sale to the public:** From time to time after the effective date of this registration statement.  [X]

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933 check the following box.  [ ]

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.  [ ]

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.  [ ]

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.  [ ]

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 and smaller reporting company in Rule 12b-2 of the Exchange Act:

Large Accelerated filer  [ ] Non-accelerated filer  [ ]

Accelerated filer  [ ] Smaller reporting company  [X]



### CALCULATION OF REGISTRATION FEE

Title of Class of Securities to be Registered	Amount to be Registered (1)	Proposed Maximum Aggregate Price Per Share (2)	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee (3)
Common Stock, \$0.001 par value per share, issuable pursuant to the Equity Agreement	17,500,000	0.0036	63,000	7.22

(1)

We are registering 17,500,000 shares of our common stock (the Shares) that we will put to TCA Global Credit Master Fund, LP, a Cayman Islands limited partnership (TCA or the Selling Security Holder), pursuant to a committed equity facility agreement (the Equity Agreement) between the Selling Security Holder and the registrant entered into on December 23, 2011. In the event of stock splits, stock dividends, or similar transactions involving the registrant's common stock, the number of shares of common stock registered shall, unless otherwise expressly provided, automatically be deemed to cover the additional securities to be offered or issued pursuant to Rule 416 promulgated under the Securities Act of 1933, as amended (the Securities Act). In the event that adjustment provisions of the Equity Agreement require the registrant to issue more shares than are being registered in this registration statement, for reasons other than those stated in Rule 416 of the Securities Act, the registrant will file a new registration statement to register those additional shares.

(2)

Estimated solely for purposes of calculating the registration fee pursuant to Rule 457(c) under the Securities Act, using the closing price as reported on the Over-the-Counter Bulletin Board (the OTCBB) on June 21, 2012, which was \$0.0036 per share.

(3)

Such fee has already been paid by the Company.



**THE REGISTRANT HEREBY AMENDS THIS REGISTRATION STATEMENT ON SUCH DATE OR DATES AS MAY BE NECESSARY TO DELAY ITS EFFECTIVE DATE UNTIL THE REGISTRANT SHALL FILE A FURTHER AMENDMENT WHICH SPECIFICALLY STATES THAT THIS REGISTRATION STATEMENT SHALL THEREAFTER BECOME EFFECTIVE IN ACCORDANCE WITH SECTION 8(A) OF THE SECURITIES ACT OF 1933 OR UNTIL THIS REGISTRATION STATEMENT SHALL BECOME EFFECTIVE ON SUCH DATE AS THE COMMISSION, ACTING PURSUANT TO SAID SECTION 8(A), MAY DETERMINE.**



**The information in this prospectus is not complete and may be changed. We may not sell these securities until the registration statement filed with the U.S. Securities and Exchange Commission is effective. This prospectus is not an offer to sell these securities and is not soliciting an offer to buy these securities in any state where the offer or sale is not permitted.**

**PRELIMINARY PROSPECTUS**

**SUBJECT TO COMPLETION, DATED JUNE 27, 2012**

**BERGIO INTERNATIONAL INC.**

17,500,000 Shares of Common Stock

This prospectus relates to the resale of up to 17,500,000 shares of our common stock, par value \$0.001 per share (the Shares ), by TCA, which are Shares that we will put to TCA by delivering an advance notice pursuant to the Equity Agreement.

The Equity Agreement with TCA provides that, for a period of twenty-four (24) months commencing on the effective date of the registration statement, TCA is committed to purchase up to \$2,500,000 of our common stock. We may draw on the facility from time to time, as and when we determine appropriate in accordance with the terms and conditions of the Equity Agreement. The 17,500,000 Shares included in this prospectus represent a portion of the Shares issuable to the Selling Security Holder under the Equity Agreement.

TCA is an underwriter within the meaning of the Securities Act in connection with the resale of our common stock under the Equity Agreement. No other underwriter or person has been engaged to facilitate the sale of shares of our common stock in this offering. TCA will pay us ninety-five percent (95%) of the lowest daily volume weighted average price of the Company's common stock for the five (5) consecutive trading days after the Company delivers to TCA an advance notice in writing requiring TCA to advance funds (an Advance ) to the Company, subject to the terms of the Equity Agreement.

We will not receive any proceeds from the sale of these Shares offered by the Selling Security Holder. However, we will receive proceeds from the sale of our Shares under the Equity Agreement. The proceeds will be used for working capital or general corporate purposes. We will bear all costs associated with this registration.



Our common stock is quoted on the OTCBB under the symbol BRGO.OB. The Shares registered hereunder are being offered for sale by the Selling Security Holder at prices established on the OTCBB during the term of this offering. On June 21, 2012, the closing price as reported on the OTCBB was \$0.0036 per share. These prices will fluctuate based on the demand for our common stock.

**This investment involves a high degree of risk. You should purchase shares only if you can afford a complete loss. See Risk Factors beginning on page 11.**

**Neither the U.S. Securities and Exchange Commission nor any state securities commission has approved or disapproved of these securities or determined if this prospectus is truthful or complete. Any representation to the contrary is a criminal offense.**

**The date of this prospectus is \_\_\_\_\_, 2012**

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You may only rely on the information contained in this prospectus or that we have referred you to. We have not authorized anyone to provide you with different information. This prospectus does not constitute an offer to sell or a solicitation of an offer to buy any securities other than the common stock offered by this prospectus. This prospectus does not constitute an offer to sell or a solicitation of an offer to buy any common stock in any circumstances in which such offer or solicitation is unlawful. Neither the delivery of this prospectus nor any sale made in connection with this prospectus shall, under any circumstances, create any implication that there has been no change in our affairs since the date of this prospectus is correct as of any time after its date.



## PROSPECTUS SUMMARY

*This summary provides an overview of certain information contained elsewhere in this Prospectus and does not contain all of the information that you should consider or that may be important to you. Before making an investment decision, you should read the entire Prospectus carefully, including the Risk Factors section, the financial statements and the notes to the financial statements. In this Prospectus, the terms Bergio, Company, we, us and our refer to Bergio International Inc.*

### Company Overview

We were incorporated as Alba Mineral Exploration, Inc. on July 24, 2007, in the State of Delaware for the purpose of engaging in the exploration of mineral properties. On October 21, 2009, we entered into an exchange agreement with Diamond Information Institute, whereby we acquired all of the issued and outstanding common stock of Diamond Information Institute, Inc. (Diamond Information Institute) and changed the name of the Company to Bergio International Inc. (the Exchange Agreement).

We currently sell our jewelry to approximately 50 independent jewelry retailers across the United States and have spent over \$3 million in branding the Bergio name through tradeshows, trade advertising, national advertising and billboard advertising since launching the line in 1995. Our products consist of a wide range of unique styles and designs made from precious metals such as, gold, platinum, and Karat gold, as well as diamonds and other precious stones. We have approximately 50 to 75 product styles in our inventory, with prices ranging from \$400 to \$200,000. We have manufacturing control over our line as a result of having a manufacturing facility in New Jersey as well as subcontracts with facilities in Italy and Bangkok.

It is our intention to establish Bergio as a holding company for the purpose of acquiring established jewelry design and manufacturing firms who possess branded product lines. Branded product lines are products and/or collections whereby the jewelry manufacturers have established their products within the industry through advertising in consumer and trade magazines as well as possibly obtaining federally registered trademarks of their products and collections. This is in line with our strategy and belief that a brand name can create an association with innovation, design and quality which helps add value to the individual products as well as facilitate the introduction of new products.

We intend to acquire design and manufacturing firms throughout the United States and Europe. If and when we pursue any potential acquisition candidates, we intend to target the top 10% of the world's jewelry manufactures that have already created an identity and brand in the jewelry industry. We intend to locate potential candidates through our relationships in the industry and expect to structure the acquisition through the payment of cash, which will most likely be provided from third party financing, as well as our common stock but not cash generated from our operations. In the event we obtain financing from third parties for any potential acquisitions, Bergio may agree to issue our common stock in exchange for the capital received. However, as of the date hereof, we do not have any

binding agreements with any potential acquisition candidates.

Our future operations are contingent upon increasing revenues and raising capital for on-going operations and expansion of our product lines. Because we have a limited operating history, you may have difficulty evaluating our business and future prospects.

We also face the risk that we may not be able to effectively implement our business plan. If we are not effective in addressing these risks, we may not operate profitably and we may not have adequate working capital to meet our obligations as they become due.

We have incurred net losses since our inception. For the three months ended March 31, 2012, we incurred a net loss of \$221,669 and used cash of \$41,564 in operations. We currently have sufficient cash to sustain our operations for a period of approximately two months. We will require additional funds through the receipt of conventional sources of capital or through future sales of our common stock, until such time as our revenues are sufficient to meet our cost structure, and ultimately achieve profitable operations. Management estimates that it will need approximately \$200,000 over the next twelve months to fund all of the Company's current product development and marketing projects. There is no assurance we will be successful in raising additional capital or achieving profitable operations. Furthermore, the large number of shares available from the selling Security Holder pursuant to the prospectus and the depressive effect of the availability of such shares could make it difficult for us to raise funds from other sources. Wherever

possible, our board of directors will attempt to use non-cash consideration to satisfy obligations. In many instances, we believe that the non-cash consideration will consist of restricted shares of our common stock. These actions will result in dilution of the ownership interests of existing stockholders and may further dilute common stock book value, and that dilution may be material.

### **About This Offering**

This offering relates to the resale of up to 17,500,000 shares of our common stock by the Selling Security Holder, which are the Shares that we will put to TCA pursuant to the Equity Agreement. The 17,500,000 shares included in this prospectus represent a portion of the aggregate shares issuable to the Selling Security Holder under the Equity Agreement. Pursuant to the Equity Agreement:

TCA agreed to purchase from the Company, from time to time, in the Company's discretion (subject to the conditions set forth therein), for a period of twenty-four (24) months, commencing on the effective date of the registration statement filed by the Company for resale of the Shares issuable under the Equity Agreement, up to \$2,500,000 of the Company's common stock.

Pursuant to a registration rights agreement between the Company and TCA entered into in connection with the Equity Agreement, the Company agreed to file a registration statement with the U.S. Securities and Exchange Commission (the SEC) for the resale of not less than the maximum number of shares of common stock allowable pursuant to Rule 415 under the Securities Act, of shares of common stock issuable under the Equity Agreement, by February 6, 2012. All fees and expenses incurred in connection with the registrations shall be paid by the Company.

Pursuant to the registration rights agreement, in the event the registration statement is not declared effective by the SEC by a date that is no later than one hundred eighty (180) days from December 22, 2011 (the Late Effective Deadline), then in addition to any and all remedies TCA may have at law, in equity or under the Equity Agreement, the Company shall be obligated to pay to TCA, within three (3) trading days from the Late Effective Deadline, and monthly thereafter, as applicable, until the earlier to occur of: (i) the registration statement is declared effective by the SEC; or (ii) until the Maximum Cap (as defined below) is reached, an amount equal to Four Thousand One Hundred Sixty-Six and 67/100 Dollars (\$4,166.67), up to a total maximum payment of \$25,000 (the Maximum Cap).

The purchase price for the shares of common stock sold under the Equity Agreement will be equal to ninety-five percent (95%) of the lowest daily volume weighted average price of the Company's common stock for the five (5) consecutive trading days (the Pricing Period) after the Company delivers to TCA an Advance notice in writing (the Market Price) requiring TCA to Advance funds to the Company, subject to the terms of the Equity Agreement.

The maximum amount of common stock that TCA shall be obligated to purchase with respect to any single Advance under the Equity Agreement will be the greater of: (i) an amount calculated by multiplying the Market Price applicable to the relevant Advance notice by 300,000 shares or (ii) two hundred percent (200%) of the Market Price applicable to the relevant Advance notice.

As further consideration for TCA entering into and structuring the equity facility, the Company shall pay to TCA a fee by issuing to TCA that number of shares of the Company's common stock that equal a dollar amount of one hundred and twenty-five thousand dollars (\$125,000) (the Facility Fee Shares). The Facility Fee Shares shall be issued by the Company to TCA in four (4) quarterly installments, the first of such issuances being the date of execution of the Equity Agreement. The Company issued 1,736,111 shares of common stock valued at \$31,250 for the first installment at the date of execution of the Equity Agreement. The Company has also recorded common stock issuable for the remaining three installments in the amount of 5,208,333 common shares valued at \$93,750. The number of shares of common stock issuable will be adjusted based on the future market value of the common stock, as defined in the agreement.

The Company has covenanted that it will, among other things: (i) maintain the listing of its common stock on a principal market, including the OTC Markets; (ii) comply with the Registration Rights Agreement in all material respects; (iii) not enter into a merger or consolidation or transfer all or substantially all of the assets of the Company; and (iv) provide an opinion from Company counsel prior to the delivery of the first Advance Notice.

Neither the Equity Agreement nor any rights of the parties under the Equity Agreement may be assigned or designated to any other person.

The Equity Agreement and the obligations of TCA to make Advances thereunder shall terminate twenty-four (24) months after the effective date of the registration statement filed by the Company for resale of the Shares issuable under the Equity Agreement.

Each of the parties shall pay its own fees and expenses in connection with the equity facility, except that the Company shall pay to TCA a fee of \$7,500 to cover TCA's legal and administrative costs in connection with the Equity Agreement. Further, the Company shall pay to TCA a fee of \$5,000 to cover TCA's due diligence costs and expenses in connection with the Equity Agreement.

Our ability to draw down funds and sell shares under the Equity Agreement requires that the registration statement, of which this prospectus is a part, be declared effective by the SEC, and that this registration statement continue to be effective. In addition, the registration statement of which this prospectus is a part registers 17,500,000 total shares of our common stock issuable under the Equity Agreement, and our ability to access the Equity Agreement to sell any remaining shares issuable under the Equity Agreement is subject to our ability to prepare and file one or more additional registration statements registering the resale of these shares. These subsequent registration statements may be subject to review and comment by the staff of the SEC, and will require the consent of our independent registered public accounting firm. Therefore, the timing of effectiveness of these subsequent registration statements cannot be assured. The effectiveness of these subsequent registration statements is a condition precedent to our ability to sell the shares of common stock subject to these subsequent registration statements to TCA under the Equity Agreement. Even if we are successful in causing one or more registration statements registering the resale of some or all of the shares issuable under the Equity Agreement to be declared effective by the SEC in a timely manner, we will not be able to sell shares under the Equity Agreement unless certain other conditions are met. Accordingly, because our ability to draw down amounts under the Equity Agreement is subject to a number of conditions, it is not likely that we will be able to draw down the full \$2,500,000 available to us under the Equity Agreement. The \$2,500,000 amount was a negotiated amount agreed upon by the parties based on the circumstances at the time the Equity Agreement was



executed.

We relied on an exemption from the registration requirements of the Securities Act. The transaction does not involve a private offering, TCA is an accredited investor and/or qualified institutional buyer and TCA has access to information about the Company and its investment.

At an assumed purchase price under the Purchase Agreement of \$0.00342 (equal to 95% of the closing price of our common stock of \$0.0036 on June 21, 2012), we will be able to receive up to \$59,850 in gross proceeds, assuming the sale of the entire 17,500,000 Shares being registered hereunder pursuant to the Equity Agreement. At an assumed purchase price of \$0.00342 under the Equity Agreement, we would be required to register 713,494,152 additional shares to obtain the balance of \$2,500,000 under the Equity Agreement. The Company is currently authorized to issue 200,000,000 shares of its common stock. TCA has agreed to refrain from holding an amount of shares which would result in TCA or its affiliates from owning more than 9.99% of the then-outstanding shares of the Company's common stock at any one time.

We will bear the expenses of this offering which we estimate to be approximately \$40,000, including legal expenses of approximately \$25,000, accounting expenses of approximately \$10,000, and miscellaneous expenses, including printer costs, of approximately \$5,000.

There are substantial risks to investors as a result of the issuance of shares of our common stock under the Equity Agreement. These risks include dilution of stockholders, significant decline in our stock price and our inability to draw sufficient funds when needed.

TCA will periodically purchase our common stock under the Equity Agreement and will, in turn, sell such shares to investors in the market at the market price. This may cause our stock price to decline, which will require us to issue increasing numbers of common shares to TCA to raise the same amount of funds, as our stock price declines.

### Summary of the Shares offered by the Selling Security Holder

<b>Common stock Offered by the Selling Security Holder</b>	17,500,000 shares of common stock.
<b>Common Stock Outstanding Before the Offering</b>	87,418,881 as of June 22, 2012
<b>Common Stock Outstanding After the Offering</b>	104,918,881 shares, assuming the sale of all of the shares being registered in this Registration Statement.
<b>Terms of the Offering</b>	The Selling Security Holder will determine when and how it will sell the common stock offered in this prospectus.
<b>Termination of the Offering</b>	Pursuant to the Equity Agreement, this offering will terminate twenty-four (24) months after the registration statement to which this prospectus is made a part is declared effective by the SEC.
<b>Use of Proceeds</b>	We will not receive any proceeds from the sale of the shares of common stock offered by the Selling Security Holder. However, we will receive proceeds from the sale of our common stock under the Equity Agreement. The proceeds from the offering will be used for working capital and general corporate purpose. See Use of Proceeds.
<b>Risk Factors</b>	The common stock offered hereby involves a high degree of risk and should not be purchased by investors who cannot afford the loss of their entire investment. See Risk Factors beginning on page 11.
<b>OTCBB Symbol</b>	BRGO.OB



## SUMMARY FINANCIAL DATA

The following selected financial information is derived from the Company's Financial Statements appearing elsewhere in this Prospectus and should be read in conjunction with the Company's Financial Statements, including the notes thereto, appearing elsewhere in this Prospectus.

STATEMENTS OF OPERATIONS:	For the years ended	
	December 31,	
	2011	2010
Revenues	\$ 1,621,011	\$ 1,445,570
Cost of Sales	(926,684)	(812,831)
Gross Profit	694,327	632,739
Total operating expenses	935,334	973,314
Operating income (loss)	(241,007)	(340,575)
Net income (loss)	\$ (408,328)	\$ (838,999)
Basic and diluted earnings (loss) per common share	\$ (0.02)	\$ (0.10)
Weighted average common shares outstanding basic and diluted	21,641,233	8,718,321

BALANCE SHEETS:	For the years ended	
	December 31,	
	2011	2010
Cash and cash equivalents	\$ 128,238	\$ 4,262
Current assets	\$ 2,183,826	\$ 2,265,507
Total assets	\$ 2,468,423	\$ 2,388,642
Current liabilities	\$ 1,214,369	\$ 1,240,384
Total liabilities	\$ 1,245,404	\$ 1,292,010
Total stockholders' equity (deficit)	\$ 1,223,019	\$ 1,096,632

STATEMENTS OF OPERATIONS:	For the three months ended	
	March 31,	
	2012	2011
Revenues	\$ 329,947	\$ 270,551
Cost of Sales	(135,660)	(181,053)
Gross profit	194,287	89,498
Total operating expenses	226,738	248,423
Operating income (loss)	(32,451)	(158,925)

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Net income (loss)	\$	(221,669)	\$	(177,830)
Basic and diluted earnings (loss) per common share	\$	(0.00)	\$	(0.02)
Weighted average common shares outstanding basic and diluted		48,989,242		11,773,586

		For the three months ended		For the year ended
		March 31, 2012		December 31, 2011
<b>BALANCE SHEETS:</b>				
Cash and cash equivalents	\$	18,252	\$	128,238
Current assets	\$	2,145,333	\$	2,183,826
Total assets	\$	2,436,028	\$	2,468,423
Current liabilities	\$	1,249,208	\$	1,214,369
Total liabilities	\$	1,272,073	\$	1,245,404
Total stockholders' equity (deficit)	\$	1,163,955	\$	1,223,019

## RISK FACTORS

An investment in the Company's common stock involves a high degree of risk. You should carefully consider the risks described below as well as other information provided to you in this prospectus, including information in the section of this document entitled "Forward Looking Statements." If any of the following risks actually occur, our business, financial condition or results of operations could be materially adversely affected, the value of our common stock could decline, and you may lose all or part of your investment.

An investment in the Company's common stock involves a high degree of risk. An investor should carefully consider the risks described below as well as other information contained in this report. If any of the following risks actually occur, our business, financial condition or results of operations could be materially adversely affected, the value of our common stock could decline, and an investor may lose all or part of his or her investment.

### **Risks Related To Our Business and Industry**

***WE HAVE HAD LIMITED OPERATIONS, HAVE INCURRED LOSSES SINCE INCEPTION, HAVE SUFFICIENT CASH TO SUSTAIN OUR OPERATIONS FOR A PERIOD OF APPROXIMATELY ONE MONTH, AND WE NEED ADDITIONAL CAPITAL TO EXECUTE OUR BUSINESS PLAN.***

For the three months ended March 31, 2012, we incurred a net loss of \$221,669 and used cash of \$41,564 in operations. As of March 31, 2012, we have an accumulated deficit of \$3,566,117. We will require additional funds through the receipt of conventional sources of capital or through future sales of our common stock, until such time as our revenues are sufficient to meet our cost structure, and ultimately achieve profitable operations. We currently have sufficient cash to sustain our operations for a period of approximately two months. Management estimates that it will need approximately \$200,000 over the next twelve months to fund all of the Company's current product development and marketing projects. There is no assurance we will be successful in raising additional capital or achieving profitable operations. Wherever possible, our board of directors will attempt to use non-cash consideration to satisfy obligations. In many instances, we believe that the non-cash consideration will consist of restricted and unrestricted shares of our common stock. These actions will result in dilution of the ownership interests of existing stockholders and may further dilute common stock book value, and that dilution may be material.

***A DECLINE IN DISCRETIONARY CONSUMER SPENDING MAY ADVERSELY AFFECT OUR INDUSTRY, OUR OPERATIONS, AND ULTIMATELY OUR PROFITABILITY.***

Luxury products, such as fine jewelry, are discretionary purchases for consumers. Any reduction in consumer discretionary spending or disposable income may affect the jewelry industry more significantly than other industries. Many economic factors outside of our control could affect consumer discretionary spending, including the financial

markets, consumer credit availability, prevailing interest rates, energy costs, employment levels, salary levels, and tax rates. Any reduction in discretionary consumer spending could materially adversely affect our business and financial condition.

***OUR OPERATING RESULTS MAY BE ADVERSELY IMPACTED BY WORLDWIDE POLITICAL AND ECONOMIC UNCERTAINTIES AND SPECIFIC CONDITIONS IN THE MARKETS WE ADDRESS.***

In the recent past, general worldwide economic conditions have experienced a downturn due to slower economic activity, concerns about inflation, increased energy costs, decreased consumer confidence, reduced corporate profits and capital spending, and adverse business conditions. Any continuation or worsening of the current global economic and financial conditions could materially adversely affect (i) our ability to raise, or the cost of, needed capital, (ii) demand for our current and future products and (iii) our ability to commercialize products. We cannot predict the timing, strength, or duration of any economic slowdown or subsequent economic recovery, worldwide, or in the display industry.

***BECAUSE WE ARE HIGHLY DEPENDENT ON OUR KEY EXECUTIVE OFFICER FOR THE SUCCESS OF OUR BUSINESS PLAN AND MAY BE DEPENDENT ON THE EFFORTS AND RELATIONSHIPS OF THE PRINCIPALS OF FUTURE ACQUISITIONS AND MERGERS, IF ANY OF THESE INDIVIDUALS BECOME UNABLE TO CONTINUE IN THEIR ROLE, OUR BUSINESS COULD BE ADVERSELY AFFECTED.***

We believe our success will depend, to a significant extent, on the efforts and abilities of Berge Abajian, our Chief Executive Officer. If we lost Mr. Abajian, we would be forced to expend significant time and money in the pursuit of a replacement, which would result in both a delay in the implementation of our business plan and the diversion of limited working capital. We can give you no assurance that we could find a satisfactory replacement for Mr. Abajian at all, or on terms that are not unduly expensive or burdensome.

If we grow and implement our business plan, we will need to add managerial talent to support our business plan. There is no guarantee that we will be successful in adding such managerial talent. These professionals are regularly recruited by other companies and may choose to change companies. Given our relatively small size compared to some of our competitors, the performance of our business may be more adversely affected than our competitors would be if we lose well-performing employees and are unable to attract new ones.

***BECAUSE WE INTEND TO ACQUIRE BUSINESSES AND SUCH ACTIVITY INVOLVES A NUMBER OF RISKS, OUR CORE BUSINESS MAY SUFFER.***

We may consider acquisitions of assets or other business. Any acquisition involves a number of risks that could fail to meet our expectations and adversely affect our profitability. For example:

.

The acquired assets or business may not achieve expected results;

.

We may incur substantial, unanticipated costs, delays or other operational or financial problems when integrating the acquired assets;

.

We may not be able to retain key personnel of an acquired business;



Our management's attention may be diverted; or

Our management may not be able to manage the acquired assets or combined entity effectively or to make acquisitions and grow our business internally at the same time.

If these problems arise we may not realize the expected benefits of an acquisition.

***BECAUSE THE JEWELRY INDUSTRY IN GENERAL IS AFFECTED BY FLUCTUATIONS IN THE PRICES OF PRECIOUS METALS AND PRECIOUS AND SEMI-PRECIOUS STONES, WE COULD EXPERIENCE INCREASED OPERATING COSTS THAT WILL AFFECT OUR BOTTOM LINE.***

The availability and prices of gold, diamonds, and other precious metals and precious and semi-precious stones may be influenced by cartels, political instability in exporting countries and inflation. Shortages of these materials or sharp changes in their prices could have a material adverse effect on our results of operations or financial condition. A significant change in prices of key commodities, including gold, could adversely affect our business or reduce operating margins and impact consumer demand if retail prices increased significantly, even though we historically incorporate any increases in the purchase of raw materials to our consumers. Additionally, a significant disruption in our supply of gold or other commodities could decrease the production and shipping levels of our products, which may materially increase our operating costs and ultimately affect our profit margins.

***BECAUSE WE DEPEND ON OUR ABILITY TO IDENTIFY AND RESPOND TO FASHION TRENDS, IF WE MISJUDGE THESE TRENDS, OUR ABILITY TO MAINTAIN AND GAIN MARKET SHARE WILL BE EFFECTED.***

The jewelry industry is subject to rapidly changing fashion trends and shifting consumer demands. Accordingly, our success may depend on the priority that our target customers place on fashion and our ability to anticipate, identify, and capitalize upon emerging fashion trends. If we misjudge fashion trends or are unable to adjust our products in a timely manner, our net sales may decline or fail to meet expectations and any excess inventory may be sold at lower prices.

***OUR ABILITY TO MAINTAIN OR INCREASE OUR REVENUES COULD BE HARMED IF WE ARE UNABLE TO STRENGTHEN AND MAINTAIN OUR BRAND IMAGE.***

We have spent significant amounts of time and money in branding our Bergio and Bergio Bridal lines. We believe that primary factors in determining customer buying decisions, especially in the jewelry industry, are determined by price, confidence in the merchandise and quality associated with a brand. The ability to differentiate products from competitors of the Company has been a factor in attracting consumers. However, if the Company's ability to promote its brand fails to garner brand recognition, its ability to generate revenues may suffer. If the Company fails to differentiate its products, its ability to sell its products wholesale will be adversely affected. These factors could result in lower selling prices and sales volumes, which could adversely affect its financial condition and results of operations.

***IF WE WERE TO EXPERIENCE SUBSTANTIAL DEFAULTS BY OUR CUSTOMERS ON ACCOUNTS RECEIVABLE, THIS COULD HAVE A MATERIAL ADVERSE EFFECT ON OUR LIQUIDITY AND RESULTS OF OPERATIONS.***

As of March 31, 2012, approximately \$384,000 of our working capital consists of accounts receivable from customers. If customers responsible for a large amount of accounts receivable were to become insolvent or otherwise unable to pay for our products, or to make payments in a timely manner, our liquidity and results of operations could be materially adversely affected. An economic or industry downturn could materially affect the ability to collect these accounts receivable, which could then result in longer payment cycles, increased collections costs and defaults in excess of management's expectations. A significant deterioration in the ability to collect on accounts receivable could affect our cash flow and working capital position.

***WE MAY NOT BE ABLE TO INCREASE SALES OR OTHERWISE SUCCESSFULLY OPERATE OUR BUSINESS, WHICH COULD HAVE A SIGNIFICANT NEGATIVE IMPACT ON OUR FINANCIAL CONDITION.***

We believe that the key to our success is to increase our revenues and available cash. We may not have the resources required to promote our business and its potential benefits. If we are unable to gain market acceptance of our business, we will not be able to generate enough revenue to achieve and maintain profitability or to continue our operations.

We may not be able to increase our sales or effectively operate our business. To the extent we are unable to achieve sales growth, we may continue to incur losses. We may not be successful or make progress in the growth and operation of our business. Our current and future expense levels are based on operating plans and estimates of future sales and revenues and are subject to increase as strategies are implemented. Even if our sales grow, we may be unable to adjust spending in a timely manner to compensate for any unexpected revenue shortfall.

Further, if we substantially increase our operating expenses to increase sales and marketing, and such expenses are not subsequently followed by increased revenues, our operating performance and results would be adversely affected and, if sustained, could have a material adverse effect on our business. To the extent we implement cost reduction efforts to align our costs with revenue, our sales could be adversely affected.

***WE MAY BE UNABLE TO MANAGE GROWTH, WHICH MAY IMPACT OUR POTENTIAL PROFITABILITY.***

Successful implementation of our business strategy requires us to manage our growth. Growth could place an increasing strain on our management and financial resources. To manage growth effectively, we will need to:

.  
Establish definitive business strategies, goals and objectives;

.  
Maintain a system of management controls; and

.  
Attract and retain qualified personnel, as well as, develop, train and manage management-level and other employees.

If we fail to manage our growth effectively, our business, financial condition or operating results could be materially harmed, and our stock price may decline.

**Risks Related to Our Common Stock**

***IF WE FAIL TO REMAIN CURRENT ON OUR REPORTING REQUIREMENTS, WE COULD BE REMOVED FROM THE OTCBB WHICH WOULD LIMIT THE ABILITY OF BROKER-DEALERS TO SELL OUR SECURITIES AND THE ABILITY OF STOCKHOLDERS TO SELL THEIR SECURITIES IN THE SECONDARY MARKET.***

Companies trading on the OTCBB, such as us, must be reporting issuers under Section 12 of the Securities Exchange Act of 1934, as amended, and must be current in their reports under Section 13, in order to maintain price quotation privileges on the OTCBB. More specifically, the Financial Industry Regulatory Authority ( FINRA ) has enacted Rule 6530, which determines eligibility of issuers quoted on the OTCBB by requiring an issuer to be current in its filings with the SEC. Pursuant to Rule 6530(e), if we file our reports late with the SEC three times our securities will be removed from the OTCBB for failure to timely file. As a result, the market liquidity for our securities could be

severely adversely affected by limiting the ability of broker-dealers to sell our securities and the ability of stockholders to sell their securities in the secondary market.

***OUR COMMON STOCK IS CONSIDERED A PENNY STOCK, AND IS SUBJECT TO ADDITIONAL SALE AND TRADING REGULATIONS THAT MAY MAKE IT MORE DIFFICULT TO SELL.***

Our common stock is considered to be a penny stock since it does not qualify for one of the exemptions from the definition of penny stock under Section 3a51-1 of the Exchange Act. Our common stock is a penny stock because it meets one or more of the following conditions (i) the stock trades at a price less than \$5.00 per share; (ii) it is not traded on a recognized national exchange; (iii) it is not quoted on the Nasdaq Stock Market, or even if so, has a price less than \$5.00 per share; or (iv) is issued by a company that has been in business less than three years with net tangible assets less than \$5 million.

The principal result or effect of being designated a penny stock is that securities broker-dealers participating in sales of our common stock will be subject to the penny stock regulations set forth in Rules 15-2 through 15g-9 promulgated under the Exchange Act. For example, Rule 15g-2 requires broker-dealers dealing in penny stocks to provide potential investors with a document disclosing the risks of penny stocks and to obtain a manually signed and dated written receipt of the document at least two business days before effecting any transaction in a penny stock for the investor's account. Moreover, Rule 15g-9 requires broker-dealers in penny stocks to approve the account of any investor for transactions in such stocks before selling any penny stock to that investor. This procedure requires the broker-dealer to (i) obtain from the investor information concerning his or her financial situation, investment experience and investment objectives; (ii) reasonably determine, based on that information, that transactions in penny stocks are suitable for the investor and that the investor has sufficient knowledge and experience as to be reasonably capable of evaluating the risks of penny stock transactions; (iii) provide the investor with a written statement setting forth the basis on which the broker-dealer made the determination in (ii) above; and (iv) receive a signed and dated copy of such statement from the investor, confirming that it accurately reflects

the investor's financial situation, investment experience and investment objectives. Compliance with these requirements may make it more difficult and time consuming for holders of our common stock to resell their shares to third parties or to otherwise dispose of them in the market or otherwise.

***BECAUSE OUR CURRENT CHIEF EXECUTIVE OFFICER AND SOLE DIRECTOR, MR. BERGE ABAJIAN, OWNS A SIGNIFICANT PERCENTAGE OF OUR COMPANY, HE WILL BE ABLE TO EXERCISE SIGNIFICANT INFLUENCE OVER OUR COMPANY, DESPITE YOUR ABILITY TO VOTE.***

Berge Abajian, our chief executive officer and sole director, beneficially owns a significant percentage of our common stock and maintains voting control through his ownership of preferred stock. Accordingly, Mr. Abajian will be able to determine the composition of our board of directors, will retain the effective voting power to approve all matters requiring shareholder approval, will prevail in matters requiring shareholder approval, including, in particular the election and removal of directors, and will continue to have significant influence over our business. As a result of his ownership and position in the Company, Mr. Abajian is able to influence all matters requiring shareholder action, including significant corporate transactions. In addition, sales of significant amount of shares held by Mr. Abajian, or the prospect of these sales, could adversely affect the market price of our common stock.

***THE MARKET PRICE FOR OUR COMMON SHARES IS PARTICULARLY VOLATILE GIVEN OUR STATUS AS A RELATIVELY UNKNOWN COMPANY WITH A SMALL AND THINLY TRADED PUBLIC FLOAT, LIMITED OPERATING HISTORY AND LACK OF PROFITS WHICH COULD LEAD TO WIDE FLUCTUATIONS IN OUR SHARE PRICE. YOU MAY BE UNABLE TO SELL YOUR COMMON SHARES AT OR ABOVE YOUR PURCHASE PRICE, WHICH MAY RESULT IN SUBSTANTIAL LOSSES TO YOU.***

The market for our common shares is characterized by significant price volatility when compared to the shares of larger, more established companies that trade on a national securities exchange and have large public floats, and we expect that our share price will continue to be more volatile than the shares of such larger, more established companies for the indefinite future. The volatility in our share price is attributable to a number of factors. First, as noted above, our common shares are, compared to the shares of such larger, more established companies, sporadically and thinly traded. As a consequence of this limited liquidity, the trading of relatively small quantities of shares by our shareholders may disproportionately influence the price of those shares in either direction. The price for our shares could, for example, decline precipitously in the event that a large number of our common shares are sold on the market without commensurate demand. Secondly, we are a speculative or risky investment due to our limited operating history and lack of profits to date, and uncertainty of future market acceptance for our potential products. As a consequence of this enhanced risk, more risk-averse investors may, under the fear of losing all or most of their investment in the event of negative news or lack of progress, be more inclined to sell their shares on the market more quickly and at greater discounts than would be the case with the stock of a larger, more established company that trades on a national securities exchange and has a large public float. Many of these factors are beyond our control and may decrease the market price of our common shares, regardless of our operating performance. We cannot make any predictions or projections as to what the prevailing market price for our common shares will be at any time, including as to whether our common shares will sustain their current market prices, or as to what effect that the sale of shares or the availability of common shares for sale at any time will have on the prevailing market price.

***WE WILL INCUR INCREASED COSTS AS A RESULT OF BEING A PUBLIC COMPANY, WHICH COULD AFFECT OUR PROFITABILITY AND OPERATING RESULTS.***

We voluntarily file annual, quarterly and current reports with the SEC. In addition, the Sarbanes-Oxley Act of 2002 ( Sarbanes-Oxley ) and the rules subsequently implemented by the SEC and the Public Company Accounting Oversight Board have imposed various requirements on public companies, including requiring changes in corporate governance practices. We expect these rules and regulations to increase our legal and financial compliance costs and to make some activities of ours more time-consuming and costly. We expect to spend between \$50,000 and \$100,000 in legal and accounting expenses annually to comply with our SEC reporting obligations and Sarbanes-Oxley. These costs could affect profitability and our results of operations.

***WE HAVE NOT PAID DIVIDENDS IN THE PAST AND DO NOT EXPECT TO PAY DIVIDENDS FOR THE FORESEEABLE FUTURE. ANY RETURN ON INVESTMENT MAY BE LIMITED TO THE VALUE OF OUR COMMON STOCK.***

No cash dividends have been paid on the Company's common stock. We expect that any income received from operations will be devoted to our future operations and growth. The Company does not expect to pay cash dividends in the near future. Payment of dividends would depend upon our profitability at the time, cash available for those dividends, and other factors as the Company's board of directors may consider relevant. If the Company does not pay dividends, the Company's common stock may be less valuable because a return on an investor's investment will only occur if the Company's stock price appreciates.

***IF WE FAIL TO IMPLEMENT AND MAINTAIN AN EFFECTIVE SYSTEM OF INTERNAL CONTROLS, WE MAY BE UNABLE TO ACCURATELY REPORT OUR RESULTS OF OPERATIONS OR PREVENT FRAUD, AND INVESTOR CONFIDENCE AND THE MARKET PRICE OF OUR COMMON STOCK MAY BE MATERIALLY AND ADVERSELY AFFECTED.***

As a public company in the United States, we are subject to the reporting obligations under the U.S. securities laws. The Securities and Exchange Commission, or the SEC, as required under Section 404 of the Sarbanes-Oxley Act of 2002, has adopted rules requiring every public company to include a report of management on the effectiveness of such company's internal control over financial reporting in its annual report. Our management has performed an evaluation of the effectiveness of our internal control over financial reporting as of December 31, 2011, and reported to our board of directors the material weaknesses as of December 31, 2011. The material weaknesses identified in our internal control over financial reporting are related to insufficient personnel with appropriate levels of accounting knowledge and experience to address the high volume of U.S. GAAP accounting issues and to prepare and review financial statements and related disclosures under U.S. GAAP. We may require more resources and incur more costs than currently expected to remediate our identified material weaknesses or any additional significant deficiencies or material weaknesses that may be identified, which may adversely affect our results of operations. If either of the material weaknesses is not remedied or recurs, or if we identify additional weaknesses or fail to timely and successfully implement new or improved controls, our ability to assure timely and accurate financial reporting may be adversely affected, and we could suffer a loss of investor confidence in the reliability of our financial statements, which in turn could negatively impact the trading price of our common stock.

***WE ARE REGISTERING AN AGGREGATE OF 17,500,000 SHARES OF COMMON STOCK TO BE ISSUED UNDER THE EQUITY AGREEMENT. THE SALE OF SUCH SHARES COULD DEPRESS THE MARKET PRICE OF OUR COMMON STOCK.***

We are registering an aggregate of 17,500,000 Shares of common stock under the registration statement of which this prospectus forms a part for issuance pursuant to the Equity Agreement. Notwithstanding TCA's ownership limitation, the 17,500,000 Shares would represent approximately 16.68% of our shares of common stock outstanding



immediately after our exercise of the put right under the Equity Agreement. The sale of these Shares into the public market by TCA could depress the market price of our common stock. At the assumed offering price of \$0.00342 per share, we will be able to receive up to \$59,850 in gross proceeds, assuming the sale of the entire 17,500,000 Shares being registered hereunder pursuant to the Equity Agreement. We would be required to register 713,494,152 additional shares to obtain the balance of \$2,500,000 under the Equity Agreement at the assumed offering price of \$0.00342. Due to the floating offering price, we are not able to determine the exact number of shares that we will issue under the Equity Agreement.

***THE COMPANY MAY NOT HAVE ACCESS TO THE FULL AMOUNT AVAILABLE UNDER THE EQUITY AGREEMENT.***

We have not drawn down funds and have not issued shares of our common stock under the Equity Agreement with TCA. Our ability to draw down funds and sell shares under the Equity Agreement requires that the registration statement, of which this prospectus is a part, be declared effective by the SEC, and that this registration statement continue to be effective. In addition, the registration statement of which this prospectus is a part registers 17,500,000 Shares issuable under the Equity Agreement, and our ability to access the Equity Agreement to sell any remaining shares issuable under the Equity Agreement is subject to our ability to prepare and file one or more additional registration statements registering the resale of these shares. These subsequent registration statements may be subject to review and comment by the staff of the SEC, and will require the consent of our independent registered public accounting firm. Therefore, the timing of effectiveness of these subsequent registration statements cannot be assured.

The effectiveness of these subsequent registration statements is a condition precedent to our ability to sell the shares of common stock subject to these subsequent registration statements to TCA under the Equity Agreement. Even if we are successful in causing one or more registration statements registering the resale of some or all of the shares issuable under the Equity Agreement to be declared effective by the SEC in a timely manner, we will not be able to sell shares under the Equity Agreement unless certain other conditions are met. Accordingly, because our ability to draw down amounts under the Equity Agreement is subject to a number of conditions, there is no guarantee that we will be able to draw down any portion or all of the \$2,500,000 available to us under the Equity Agreement.

***IF WE ARE UNABLE TO MAINTAIN THE COMPANY'S LISTING OF ITS COMMON STOCK ON THE OTCBB, WE MAY NOT BE ABLE TO ISSUE SHARES UNDER THE EQUITY AGREEMENT.***

If we are not able to maintain the Company's quotation of its common stock on the OTCBB, we may not be able to issue shares to TCA under the Equity Agreement. Certain failures on the Company's part to maintain its quotation on the OTCBB, such as the failure to file periodic reports with the SEC or the failure to have a market maker, will cause the OTCBB to drop the Company and the Company's common stock would then be quoted on the Pink Sheets.

Currently, the SEC will not grant effectiveness to registration statements registering shares underlying equity lines where such company is quoted on the Pink Sheets. If we fail to maintain our OTCBB listing, we may not be able to issue shares under the equity line and would be forced to seek other alternatives for capital raising.

***CERTAIN RESTRICTIONS ON THE EXTENT OF PUTS AND THE DELIVERY OF ADVANCE NOTICES MAY HAVE LITTLE, IF ANY, EFFECT ON THE ADVERSE IMPACT OF OUR ISSUANCE OF SHARES IN CONNECTION WITH THE EQUITY AGREEMENT, AND AS SUCH, TCA MAY SELL A LARGE NUMBER OF SHARES, RESULTING IN SUBSTANTIAL DILUTION TO THE VALUE OF SHARES HELD BY EXISTING SHAREHOLDERS.***

TCA has agreed to refrain from holding an amount of shares which would result in TCA or its affiliates owning more than 9.99% of the then-outstanding shares of the Company's common stock at any one time. These restrictions,

however, do not prevent TCA from selling shares of common stock received in connection with a put, and then receiving additional shares of common stock in connection with a subsequent put shortly thereafter. In this way, TCA could sell more than 9.99% of the outstanding common stock in a relatively short time frame while never holding more than 9.99% at one time.

***ASSUMING WE UTILIZE THE MAXIMUM AMOUNT AVAILABLE UNDER THE EQUITY LINE OF CREDIT, EXISTING SHAREHOLDERS COULD EXPERIENCE SUBSTANTIAL DILUTION UPON THE ISSUANCE OF COMMON STOCK.***

Our Equity Agreement with TCA contemplates the potential future issuance and sale of up to \$2,500,000 of our common stock to TCA subject to the terms of the Equity Agreement. The following table is an example of the number of shares that could be issued at various prices assuming we utilize the maximum amount remaining available under the Equity Agreement. These examples assume issuances at a market price of \$0.00342 per share and at 10%, 25%, 50%, and 75% below \$0.00342 per share, taking into account TCA's 5% discount.

The following table should be read in conjunction with the footnotes immediately following the table.

<b>Percent below</b>	<b>Current market price</b>	<b>Price per share (1)</b>	<b>Number of shares issuable (2)</b>	<b>Shares outstanding (3)</b>	<b>Percent of outstanding shares (4)</b>
10%	\$	0.003078	812,215,724	899,634,605	90.28%
25%	\$	0.002565	974,658,869	1,062,077,750	91.77%
50%	\$	0.00171	1,461,988,304	1,549,407,185	94.36%
75%	\$	0.000855	2,923,976,608	3,011,395,489	97.10%

(1)

Represents purchase prices equal to 95% of \$0.0036 and potential reductions thereof of 10%, 25%, 50% and 75%.

(2)

Represents the number of shares issuable if the entire \$2,500,000 under the Equity Agreement were drawn down at the indicated purchase prices. Our Articles of Incorporation currently authorizes 200,000,000 shares of common stock. We may need to amend our Articles of Incorporation in the future to increase the authorized number of common shares.

(3)

Based on 87,418,881 shares of common stock outstanding at June 22, 2012. Our Articles of Incorporation currently authorizes 200,000,000 shares of common stock. We may need to amend our Articles of Incorporation in the future to increase the authorized number of common shares.

(4)

Percentage of the total outstanding shares of common stock after the issuance of the shares indicated, without considering any contractual restriction on the number of shares the selling shareholder may own at any point in time or other restrictions on the number of shares we may issue.

***TCA WILL PAY LESS THAN THE THEN-PREVAILING MARKET PRICE FOR OUR COMMON STOCK.***

The common stock to be issued to TCA pursuant to the Equity Agreement will be purchased at an 5% discount to the average of the lowest closing price of the common stock of any two trading days, consecutive or inconsecutive, during the five consecutive trading days immediately following the date of our advance notice to TCA of our election to put shares pursuant to the Equity Agreement. TCA has a financial incentive to sell our common stock immediately upon receiving the shares to realize the profit equal to the difference between the discounted price and the market price. If TCA sells the shares, the price of our common stock could decrease. If our stock price decreases, TCA may have a further incentive to sell the shares of our common stock that it holds. These sales may have a further impact on our stock price.

***YOUR OWNERSHIP INTEREST MAY BE DILUTED AND THE VALUE OF OUR COMMON STOCK MAY DECLINE BY EXERCISING THE PUT RIGHT PURSUANT TO OUR EQUITY AGREEMENT.***

Effective December 23, 2011, we entered into a \$2,500,000 Equity Agreement with TCA. Pursuant to the Equity Agreement, when we deem it necessary, we may raise capital through the private sale of our common stock to TCA at a price equal to ninety-five percent (95%) of the lowest daily volume weighted average price of the Company's common stock for the five trading days immediately following the date our advance notice is delivered. Because the put price is lower than the prevailing market price of our common stock, to the extent that the put right is exercised, your ownership interest may be diluted.

## **FORWARD-LOOKING STATEMENTS**

Statements in this prospectus may be forward-looking statements. Forward-looking statements include, but are not limited to, statements that express our intentions, beliefs, expectations, strategies, predictions or any other statements relating to our future activities or other future events or conditions. These statements are based on current expectations, estimates and projections about our business based, in part, on assumptions made by management. These statements are not guarantees of future performance and involve risks, uncertainties and assumptions that are difficult to predict. Therefore, actual outcomes and results may, and are likely to, differ materially from what is expressed or forecasted in the forward-looking statements due to numerous factors, including those described above and those risks discussed from time to time in this prospectus, including the risks described under Risk Factors, and Management's Discussion and Analysis of Financial Condition and Results of Operations in this prospectus and in other documents which we file with the SEC. In addition, such statements could be affected by risks and uncertainties related to our ability to raise any financing which we may require for our operations, competition, government regulations and requirements, pricing and development difficulties, our ability to make acquisitions and successfully integrate those acquisitions with our business, as well as general industry and market conditions and growth rates, and general economic conditions. Any forward-looking statements speak only as of the date on which they are made, and we do not undertake any obligation to update any forward-looking statement to reflect events or circumstances after the date of this prospectus, except as may be required under applicable securities laws.

## **USE OF PROCEEDS**

The Selling Security Holder is selling all of the shares of our common stock covered by this prospectus for its own account. Accordingly, we will not receive any proceeds from the resale of our common stock. However, we will receive proceeds from any sale of the common stock to TCA under the Equity Agreement. We intend to use the net proceeds received for working capital or general corporate needs.

## **SELLING SECURITY HOLDERS**

We agreed to register for resale 17,500,000 Shares that we will put to TCA pursuant to the Equity Agreement. The Equity Agreement with TCA provides that TCA is committed to purchase up to \$2,500,000 of our common stock. We may draw on the facility from time to time, as and when we determine appropriate in accordance with the terms and conditions of the Equity Agreement.

### **Selling Security Holder Pursuant to the Equity Agreement**

TCA is the potential purchaser of our common stock under the Equity Agreement. The 17,500,000 Shares offered in this prospectus are based on the Equity Agreement between TCA and us. TCA may from time to time offer and sell any or all of the Shares that are registered under this prospectus. The purchase price is ninety-five percent (95%) of the lowest daily volume weighted average price of the Company's common stock for the five trading days immediately following the date on which the Company is deemed to provide an advance notice under the Equity Agreement.

We are unable to determine the exact number of Shares that will actually be sold by TCA according to this prospectus due to:

.  
the ability of TCA to determine when and whether it will sell any of the Shares under this prospectus; and

.  
the uncertainty as to the number of Shares that will be issued upon exercise of our put options through the delivery of an Advance notice under the Equity Agreement.

The following information contains a description of how TCA acquired (or shall acquire) the shares to be sold in this offering. TCA has not held a position or office, or had any other material relationship with us, except as follows.

TCA is a limited partnership organized and existing under the laws of the Cayman Islands. All investment decisions of, and control of, TCA is held by its general partner TCA Global Credit Fund GP, Ltd ( TCA GP ). Robert Press is the manager of TCA GP, and he has voting and investment power over the shares beneficially owned by TCA. TCA acquired, or will acquire, all shares being registered in this offering in the financing transaction with us.

TCA intends to sell up to 17,500,000 Shares of our common stock pursuant to the Equity Agreement under this prospectus. On December 23, 2011, the Company and TCA entered into the Equity Agreement pursuant to which we have the opportunity, for a twenty-four (24) month period, beginning on the date on which the SEC first declares effective this registration statement registering the resale of our shares by TCA, to sell shares of our common stock for a total price of \$2,500,000. For each share of our common stock purchased under the Equity Agreement, TCA will pay ninety-five percent (95%) of the lowest daily volume weighted average price of the Company's common stock for the five trading days immediately following the date on which the Company is deemed to provide an advance notice of a sale of common stock under the Equity Agreement.

We relied on an exemption from the registration requirements of the Securities Act. The transaction does not involve a private offering, TCA is an accredited investor and/or qualified institutional buyer and TCA has access to information about the Company and its investment.

At an assumed purchase price under the Equity Agreement of \$0.00342 (equal to 95% of the closing price of our common stock of \$0.0036 on June 21, 2012), we will be able to receive up to \$59,850 in gross proceeds, assuming the sale of the entire 17,500,000 Shares of our common stock being registered hereunder pursuant to the Equity Agreement. At an assumed purchase price of \$0.00342 under the Equity Agreement, we would be required to register 713,949,152 additional shares to obtain the balance of \$2,500,000 under the Equity Agreement.

There are substantial risks to investors as a result of the issuance of shares of our common stock under the Equity Agreement. These risks include dilution of stockholders and significant decline in our stock price.

TCA will periodically purchase shares of our common stock under the Equity Agreement and will in turn, sell such shares to investors in the market at the prevailing market price. This may cause our stock price to decline, which will require us to issue increasing numbers of shares to TCA to raise the same amount of funds, as our stock price declines.

TCA and any participating broker-dealers are underwriters within the meaning of the Securities Act. All expenses incurred with respect to the registration of the common stock will be borne by us, but we will not be obligated to pay any underwriting fees, discounts, commission or other expenses incurred by the Selling Security Holder in connection with the sale of such shares.



Except as indicated below, neither the Selling Security Holder nor any of its associates or affiliates has held any position, office, or other material relationship with us in the past three years.

The following table sets forth the name of the Selling Security Holder, the number of shares of common stock beneficially owned by the Selling Security Holder as of the date hereof and the number of share of common stock being offered by the Selling Security Holder. The shares being offered hereby are being registered to permit public secondary trading, and the Selling Security Holder may offer all or part of the shares for resale from time to time. However, the Selling Security Holder is under no obligation to sell all or any portion of such shares nor is the Selling Security Holder obligated to sell any shares immediately upon effectiveness of this prospectus. All information with respect to share ownership has been furnished by the Selling Security Holder. The column entitled Amount Beneficially Owned After the Offering assumes the sale of all shares offered.

Name	Shares Beneficially Owned Prior to Offering	Shares to Be Offered	Amount Beneficially Owned After Offering (1)	Percent Beneficially Owned After Offering
TCA Global Credit Master Fund, LP (2)	1,736,111 (3)	17,500,000	1,736,111 (3)	1.65%

(1)

The number assumes the Selling Security Holder sells all of its shares being offering pursuant to this prospectus.

(2)

TCA Global Credit Master Fund, LP is a limited partnership organized and existing under the laws of the Cayman Islands. TCA Global Credit Fund GP, Ltd. is the general partner of TCA and has voting and investment power over the shares beneficially owned by TCA. Robert Press is the manager of TCA GP, and he has voting and investment power over the shares beneficially owned by TCA.

(3)

These shares represent the Facility Fee Shares issued to TCA pursuant to the Equity Agreement.

The above table assumes that TCA purchases the maximum amount of registrable Shares in this registration statement.

### **PLAN OF DISTRIBUTION**

This prospectus relates to the resale of up to 17,500,000 Shares issued pursuant to the Equity Agreement held by the Selling Security Holder.

The Selling Security Holder and its successors-in-interest may, from time to time, sell any or all of their shares of our common stock on any stock exchange, market or trading facility on which the shares are traded or in private transactions. The Selling Security Holder may use any one or more of the following methods when selling shares:

.  
ordinary brokerage transactions and transactions in which the broker-dealer solicits purchasers;

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block trades in which the broker-dealer will sell the shares as agent;

.

purchases by a broker-dealer as principal and resale by the broker-dealer for its account;

.

privately negotiated transactions;

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broker-dealers may agree with the Selling Stock Holder to sell a specified number of such shares at a stipulated price per share;

.

through the writing or settlement of options or other hedging transactions, whether through an options exchange or otherwise;

.

a combination of any such methods of sale; or

.

any other method permitted pursuant to applicable law.

The Selling Security Holder or successors in-interest may also sell the shares directly to market makers acting as principals and/or broker-dealers acting as agents for itself or its customers. Such broker-dealers may receive compensation in the form of discounts, concessions or commissions from the Selling Security Holder and/or the purchasers of shares for whom such broker-dealers may act as agents or to whom they sell as principal or both, which compensation as to a particular broker-dealer might be in excess of customary commissions. Market makers and block purchasers purchasing the shares will do so for their own account and at their own risk. It is possible that the Selling Security Holder will attempt to sell shares of the Company's common stock in block transactions to market makers or other purchasers at a price per share which may be below the then market price. The Selling Security Holder cannot assure that all or any of the shares offered in this prospectus will be issued to, or sold by, the Selling

Security Holder. In addition, any brokers, dealers or agents, upon effecting the sale of any of the shares offered in this prospectus are underwriters as that term is defined under the Securities Act or the Exchange Act, or the rules and regulations under such acts. In such event, any commissions received by such broker-dealers or agents and any profit on the resale of the shares purchased by them may be deemed to be underwriting commissions or discounts under the Securities Act.

Discounts, concessions, commissions and similar selling expenses, if any, attributable to the sale of shares will be borne by the Selling Security Holder. The Selling Security Holder may agree to indemnify any agent, dealer or broker-dealer that participates in transactions involving sales of the shares if liabilities are imposed on that person under the Securities Act.

The Selling Security Holder may from time to time pledge or grant a security interest in some or all of the shares of our common stock owned by it and, if it defaults in the performance of its secured obligations, the pledgee or secured parties may offer and sell such the shares of common stock from time to time under this prospectus after we have filed an amendment to this prospectus under Rule 424(b)(3) or any other applicable provision of the Securities Act amending the list of selling security holders to include the pledgee, transferee or other successors in interest as selling security holders under this prospectus.

The Selling Security Holder also may transfer the shares of common stock in other circumstances, in which case the transferees, pledgees or other successors in interest will be the selling beneficial owners for purposes of this prospectus and may sell the shares of common stock from time to time under this prospectus after we have filed an amendment to this prospectus under Rule 424(b)(3) or other applicable provision of the Securities Act amending the list of selling security holders to include the pledgee, transferee or other successors in interest as selling security holders under this prospectus.

We are required to pay all fees and expenses incident to the registration of the shares of common stock. Otherwise, all discounts, commissions or fees incurred in connection with the sale of our common stock offered hereby will be paid by the Selling Security Holder.

The Selling Security Holder acquired the securities offered hereby in the ordinary course of business and has advised us that it has not entered into any agreements, understandings or arrangements with any underwriters or broker-dealers regarding the sale of its shares of common stock, nor is there an underwriter or coordinating broker acting in connection with a proposed sale of shares of common stock by the Selling Security Holder. We will file a supplement to this prospectus if the Selling Security Holder enters into a material arrangement with a broker-dealer for sale of common stock being registered. If the Selling Security Holder uses this prospectus for any sale of the shares of common stock, it will be subject to the prospectus delivery requirements of the Securities Act.

Pursuant to a requirement by the Financial Industry Regulatory Authority, or FINRA, the maximum commission or discount to be received by any FINRA member or independent broker/dealer may not be greater than eight percent (8%) of the gross proceeds received by us for the sale of any securities being registered pursuant to SEC Rule 415 under the Securities Act.

The anti-manipulation rules of Regulation M under the Exchange Act may apply to sales of our common stock and activities of the Selling Security Holder. The Selling Security Holder will act independently of us in making decisions with respect to the timing, manner and size of each sale.

TCA is an underwriter within the meaning of the Securities Act in connection with the sale of our common stock under the Equity Agreement. As further consideration for TCA entering into and structuring the equity facility, the Company shall pay to TCA the Facility Fee Shares. The Facility Fee Shares shall be issued by the Company to TCA in four (4) quarterly installments, the first of such issuances being the date of execution of the Equity Agreement. The Company issued 1,736,111 shares of common stock valued at \$31,250 for the first installment on the date of execution of the Equity Agreement. The Company has also recorded common stock issuable for the remaining three installments in the amount of 5,208,333 common shares valued at \$93,750. The number of shares of common stock issuable will be adjusted based on the future market value of the common stock, as defined in the agreement.

We will pay all expenses incident to the registration, offering and sale of the shares of our common stock to the public hereunder other than commissions, fees and discounts of underwriters, brokers, dealers and agents. If any of these other expenses exists, we expect TCA to pay these expenses. We have agreed to indemnify TCA and its controlling persons against certain liabilities, including liabilities under the Securities Act. We estimate that the expenses of the offering to be borne by us will be approximately \$40,000. We will not receive any proceeds from the resale of any of the shares of our common stock by TCA. We may, however, receive proceeds from the sale of our common stock under the Equity Agreement.

## **DESCRIPTION OF SECURITIES TO BE REGISTERED**

This prospectus includes 17,500,000 Shares of our common stock offered by the Selling Security Holder. The following description of our common stock is only a summary. You should also refer to our certificate of incorporation and bylaws, which have been incorporated by reference as exhibits to the registration statement of which this prospectus forms a part.

We are authorized to issue 200,000,000 shares of common stock, par value of \$0.001 per share and 10,000,000 shares of preferred stock, par value of \$0.001 per share, of which 51 have been designated as Series A Preferred Stock. As of June 22, 2012, 87,418,881 shares of the Company's common stock are issued and outstanding and 51 shares of the Series A Preferred Stock are issued and outstanding. The holders of common stock are entitled to one vote per share for the election of directors and on all other matters to be voted upon by the stockholders.

There is no cumulative voting. Subject to preferences that may be applicable to any outstanding securities, the holders of common stock are entitled to receive, when and if declared by the board of directors, out of funds legally available for such purpose, any dividends on a pro rata basis. In the event of our liquidation, dissolution or winding up, the holders of common stock are entitled to share ratably in all assets remaining after payment of liabilities, subject to prior distribution rights of preferred stock, if any, then outstanding. The common stock has no preemptive or conversion rights or other subscription rights. There are no redemption or sinking fund provisions applicable to the common stock.

## **DESCRIPTION OF BUSINESS**

### **Company Overview**

We were incorporated as Alba Mineral Exploration, Inc. on July 24, 2007, in the State of Delaware for the purpose of engaging in mineral properties. On October 21, 2009, we entered into the Exchange Agreement with Diamond Information Institute, whereby we acquired all of the issued and outstanding common stock of Diamond Information Institute and changed the name of the Company to Bergio International Inc.

As a result of entering into the Exchange Agreement, we have determined to pursue the business plan of Diamond Information Institute. We are now in the business of designing and manufacturing upscale jewelry.

### **Our Business**

We concentrate on supplying our jewelry products to boutique, upscale jewelry stores. We currently sell our jewelry to approximately 50 independent jewelry retailers across the United States and have spent over \$3 million in branding the Bergio name through tradeshows, trade advertising, national advertising and billboard advertising, since launching the line in 1995. We have manufacturing control over our line as a result of having a manufacturing facility in New Jersey as well as subcontracts with facilities in Italy.

It is our intention to establish Bergio International as a holding company for the purpose of acquiring established jewelry design and manufacturing firms who possess branded product lines. Branded product lines are products and/or collections whereby the jewelry manufacturers have established their products within the industry through advertising in consumer and trade magazines as well as possibly obtaining federally registered trademarks and patents of their products and collections. This is in line with our strategy and belief that a brand name can create an association with innovation, design and quality which helps add value to the individual products as well as facilitate the introduction of new products.

We intend to acquire design and manufacturing firms throughout the United States and Europe. If and when we pursue any potential acquisition candidates, we intend to target the top 10% of the world's jewelry manufacturers that have already created an identity and brand in the jewelry industry. We intend to locate potential candidates through our relationships in the industry and expect to structure the acquisition through the payment of cash, which will most likely be provided from third party financing, as well as our common stock but not cash generated from our operations. In the event we obtain financing from third parties for any potential acquisitions, Bergio International may agree to issue our common stock in exchange for the capital received. However, as of the date of this report, we do not have any binding agreements with any



potential acquisition candidates or arrangements with any third parties for financing.

### **Principal Products and Services**

We have historically sold our products directly to distributors, retailers and other wholesalers, who then in turn sell their products to consumers through retail stores. Independent retail jewelers that offer the current Bergio line are not under formal contracts and most sell competing products as well.

Our products consist of a wide range of unique jewelry styles and designs made from precious metals such as gold, platinum and Karat gold, as well as other precious stones. We continuously innovate and change our designs based upon consumer trends. As a result of new designs being created we believe we are able to differentiate ourselves from our competition and strengthen our brands. We sell our products to our customers at price points that reflect the market price of the base material plus a markup reflecting our design fee and processing fees.

Each year, most jewelry manufacturers bring new products to market. We believe that we are a trendsetter in jewelry manufacturing. As a result, we come out with a variety of products throughout the year that we believe have commercial potential to meet what we feel are new trends within the industry. The Bergio designs consist of upscale jewelry that includes white diamonds, yellow diamonds, pearls, and colored stones, in 18K gold, platinum, and palladium. We currently design and produce approximately 75 to 100 product styles. Current retail prices for our products range from \$400 to \$200,000.

Our product range is divided into three fashion lines: (i) 18K gold line, (ii) a bridal line, and (iii) a couture and/or one of kind pieces. Our officer and director, Mr. Abajian, consults regularly with the design teams of his Italian manufacturers, which usually results in a constant continuation of new products and sometimes entire lines being developed. Typically, new products come on line approximately every year and most recently, Bergio International introduced its latest collection, Byzantine, Cestino, and Safari Collections, which launched in June 2010 and consists of approximately 35 pieces made with pink gold and diamonds. In 2011, we introduced two additional collections, Sistina and Rocca Collections. Depending on the timing and styling at any point in time, our products and collections would fall in one of the various categories shown below:

(1)

Whimsical. The whimsical line includes charms, crosses and other add-on pieces.

(2)

Fine. The proposed middle line will consist of fashion jewelry utilizing colored stones, diamonds and pearls applied to a variety of applications such as necklaces, pendants, earrings, bracelets and rings. The metals that we intend to use for the Middle line include platinum, 18K white & yellow gold.

(3)

Couture. The Couture line is our most luxurious line, and consists of one-of-a-kind pieces, new showcase products each year, and predominantly utilizes diamonds, platinum and other precious metals and stones of the highest grade and quality available.

(4)

Bridal. The Bridal line is our core business. We attempt to stay on the forefront of trends and designs in the bridal market with the latest in wedding sets, engagement rings and wedding bands for both men and women.

Each year, we attempt to expand and/or enhance these lines, while constantly seeking to identify trends that we believe exist in the market for new styles or types of merchandise. Design and innovation are the primary focus of our manufacturing and we are less concerned with the supply and capacity of raw materials. Mr. Abajian with his contacts, which are located mostly overseas, regularly meets to discuss, conceptualize and develop Bergio's various products and collections. When necessary, additional suppliers and design teams can be brought in as the market needs dictate. Management intends to maintain a diverse line of jewelry to mitigate concentration of sales and continuously expand our market reach.

## **Distribution Methods and Marketing**

We continue to devote our efforts towards brand development and utilize marketing concepts in an attempt to enhance the marketability of our products. During the past several years, we have carried out our brand development strategy based on our product quality and design excellence, which is highlighted through our sales personnel. We have established significant networks and relationships with retailers which allow our products to be promoted and sold nationwide. We maintain a broad base of customers and concentrate on retailers that sell fashionable and high end jewelry. We also work with our customers to adjust product strategies based on the customer's feedback to try and decrease the likelihood of overstocked or undesired products.

We intend to further promote our products and brand by participating in trade shows and various exhibitions, consumer and trade advertisements, billboard advertisements, as well as make specialty appearances in retail stores carrying our products.

## **Sources and Availability of Raw Materials and Principal Suppliers**

Most of the inventory and raw materials we purchase occurs through our manufacturers located in Europe. The inventory that we directly maintain is based on recent sales and revenues of our products but ultimately is at the discretion of Mr. Abajian and his experience in the industry. Our inventories are commodities that can be incorporated into future products or can be sold on the open market. Additionally, we perform physical inventory inspections on a quarterly basis to assess upcoming styling needs and consider the current pricing in metals and stones needed for our products.

We acquire all raw gemstones, precious metals and other raw materials used for manufacturing our products on the open market. We are not constrained in our purchasing by any contracts with any suppliers and acquire raw material based upon, among other things, availability and price on the open wholesale market.

Approximately 95% of our product line is now produced in our facility in Fairfield, New Jersey and 5% is contracted to our manufacturing supplier in Italy, who then procure the raw materials in accordance with the specifications and designs submitted by Bergio International. However, the general supply of precious metals and stones used by us can be reasonably forecast even though the prices will fluctuate. Any price differentials in the precious metals and stones will typically be passed on to the customer.

For the raw materials not procured by contracted manufacturers, we have approximately five suppliers that compete for our business, with our largest gold suppliers being ASD Casting Inc. Most of our precious stones are purchased

from various diamond dealers. We do not have any formal agreements with any of our suppliers but have established an ongoing relationship with each of our suppliers.

### **Customers**

During the year ended December 31, 2011, the Company did not have one customer that accounted for approximately 5% or more of our annual sales. All of our sales are generated from our customer base of 50 customers, which includes luxury department store retailer Neiman Marcus.

### **Intellectual Property**

Bergio is a federally registered trademarked name that we own. Since the first trademark of Bergio was filed, all advertising, marketing, trade shows and overall presentation of our product to the public has prominently displayed this trademark. As additional lines are designed and added to our products, we may trademark new names to distinguish the particular products and jewelry lines.

## **Employees**

As of April 2, 2012, we had 3 full-time employees and 2 part-time employees. Of our current employees, 1 is sales and marketing personnel, 2 are manufacturing and 2 hold administrative and executive positions. No personnel are covered by a collective bargaining agreement. We intend to use the services of independent consultants and contractors when possible or until we are able to hire internal personnel.

## **Competition and Market Overview**

The jewelry design and manufacture industry is extremely competitive and has low barriers to entry. We compete with other jewelry designers and manufacturers of upscale jewelry as well as retail jewelry stores. There are over 2,500 jewelry design and manufacture companies worldwide, several of which have greater experience, brand name recognition and financial resources than Bergio International.

Our management believes that the jewelry industry competes in the global marketplace and therefore must be adaptable to remain competitive. Recently the U.S. economy has encountered a slowdown and Bergio International anticipates the U.S. economy will most likely remain weak at least through the end of 2012. Consumer spending for discretionary goods such as jewelry is sensitive to changes in consumer confidence and ultimately consumer confidence is affected by general business considerations in the U.S. economy. Consumer discretionary spending generally declines during times of falling consumer confidence, which may affect the retail sale of our products. U.S. consumer confidence reflected these slowing conditions throughout 2011. The impact of the slowing U.S. economy is not usually known until the third quarter of any given year in our industry, thus it is hard to estimate the actual impact the slowing economy will have on our business.

According to the United States Department of Commerce outlook, the United States apparent consumption of precious metal jewelry was expected to grow over the next few years at a slow but steady rate, before picking up considerably in 2013. A stronger economy, more spending by the baby boomers and young professionals with an overall trend toward luxury products will lead to future growth. From 2007 to 2011, apparent consumption of precious metal jewelry was expected to increase by an average of 3.9% per year, totaling \$14.0 billion in 2011. Therefore, we intend to make strong efforts to maintain our brand in the industry through our focus on the innovation and design of our products as well as being able to consolidate and increase cost efficiency when possible through acquisitions.

## **Environmental Regulation and Compliance**

The United States environmental laws do not materially impact our manufacturing as we are using state of the art equipment that complies with all relevant environmental laws.

Approximately 5% of the Company's manufacturing is contracted to quality suppliers in the vicinity of Valenza, Italy, with the remaining 95% of setting and finishing work being conducted in Bergio International's Fairfield, New Jersey facility. The setting and finishing work done in our New Jersey facility involves the use of precision lasers, rather than using old soldering procedures which uses gas and oxygen to assemble different elements. Soap and water is used as a standard to clean the jewelry. Also, a standard polishing compound is used for the finishing work but it does not have a material impact on our cost and effect of compliance with environmental laws.

### **Government Regulation**

Currently, we are subject to all of the government regulations that regulate businesses generally such as compliance with regulatory requirements of federal, state, and local agencies and authorities, including regulations concerning workplace safety, labor relations, and disadvantaged businesses. In addition, our operations are affected by federal and state laws relating to marketing practices in the retail jewelry industry. We are subject to the jurisdiction of federal, various state and other taxing authorities. From time to time, these taxing authorities review or audit our business.

## **Reports to Security Holders**

We are subject to the informational requirements of the Exchange Act. Accordingly, we file annual, quarterly and other reports and information with the U.S. Securities and Exchange Commission. You may read and copy these reports, statements, or other information we file at the SEC's public reference room at 100 F. Street, N.E., Washington D.C. 20549. Our filings are also available to the public from commercial document retrieval services and the Internet worldwide website maintained by the U.S. Securities and Exchange Commission at [www.sec.gov](http://www.sec.gov).

## **DESCRIPTION OF PROPERTY**

Currently, we lease a 1,730 square feet design and manufacturing facility located in Fairfield, New Jersey. The lease expired in August 31, 2010, and is being renewed on a month-to-month basis. We also rent office space at this facility. We pay approximately \$1,800 per month. Our Fairfield, New Jersey facility is presently adequate for the performance of all company functions, which includes manufacturing, design and administrative needs.

Additionally, we anticipate opening additional offices and/or design facilities in other locations as we continue to implement our business plan throughout the United States, when and if any acquisitions are completed in the future. At the current time, our expansion plans are in the preliminary stages with no formal negotiations being conducted. Most likely no expansions will take place until additional revenues can be achieved or additional capital can be raised to help offset the costs associated with any expansion.

## **LEGAL PROCEEDINGS**

The Company is currently a defendant in a litigation filed by Moti Ganz USA, Ltd., as plaintiff, involving the return of a piece of jewelry valued at approximately \$12,000. The Company is currently finalizing negotiations to have the jewelry returned.

The Company is currently a plaintiff in a litigation filed against Macau Consultants and Advisory Services, Inc., Diamond International, Inc., Stanley Larson, Merlin Larson, Dennis Atkins, Paul Crawford, et al, as defendants. The litigation involves the sale of Diamond International, Inc. to Macau Consultants and Advisory Services, Inc. for a purchase price of \$225,000. A past due receivable balance of \$137,500 was due to the Company at December 31, 2011. Subsequent to December 31, 2011, the Company received a payment of \$65,000, leaving a remaining balance of \$72,500.

Other than the matters described above, we are currently not involved in any litigation that we believe could have a material adverse effect on our financial condition or results of operations. There is no action, suit, proceeding, inquiry or investigation before or by any court, public board, government agency, self-regulatory organization or body pending or, to the knowledge of the executive officers of our company or any of our subsidiaries, threatened against or affecting our company, our common stock, any of our subsidiaries or of our companies or our subsidiaries' officers or directors in their capacities as such, in which an adverse decision could have a material adverse effect.

**MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION  
AND RESULTS OF OPERATIONS**

Some of the statements contained in this prospectus 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, 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 prospectus, 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. Factors that may cause actual results, our performance or achievements, or industry results, to differ materially from those contemplated by such forward-looking statements include without limitation:

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Our ability to attract and retain management, and to integrate and maintain technical information and management information systems;

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Our ability to raise capital when needed and on acceptable terms and conditions;

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Our ability to procure or produce products and sell them at a reasonable profit;

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The intensity of competition for products similar to ours; and

.

General economic conditions.

All written and oral forward-looking statements made 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.

## **Plan of Operation**

We concentrate our business on boutique, upscale jewelry stores. We currently sell our jewelry to approximately 50 independent jewelry retailers across the United States and have spent over \$3 million in branding the Bergio name through tradeshows, trade advertising, national advertising and billboard advertising since launching the line in 1995.

Our products consist of a wide range of unique styles and designs made from precious metals such as, gold, platinum, and Karat gold, as well as diamonds and other precious stones. We have approximately 50 to 75 product styles in our inventory, with prices ranging from \$400 to \$200,000. We have manufacturing control over our line as a result of having a manufacturing facility in New Jersey as well as subcontracts with facilities in Italy.

It is our intention to establish Bergio International as a holding company for the purpose of acquiring established jewelry design and manufacturing firms who possess branded product lines. Branded product lines are products and/or collections whereby the jewelry manufacturers have established their products within the industry through advertising in consumer and trade magazines as well as possibly obtaining federally registered trademarks of their products and collections. This is in line with our strategy and belief that a brand name can create an association with innovation, design and quality which helps add value to the individual products as well as facilitate the introduction of new products.

We intend to acquire design and manufacturing firms throughout the United States and Europe. If and when we pursue any potential acquisition candidates, we intend to target the top 10% of the world's jewelry manufactures that have already created an identity and brand in the jewelry industry. We intend to locate potential candidates through our relationships in the industry and expect to structure the acquisition through the payment of cash, which will most likely be provided from third party financing, as well as our common stock but not cash generated from our operations. In the event we obtain financing from third parties for any potential acquisitions, Bergio International may agree to issue our common stock in exchange for the capital received. However, as of the date of this report, we do not have any binding agreements with any potential acquisition candidates or arrangements with any third parties for financing.

## **Results of Operations**

*For the Year Ended December 31, 2011 Compared to the Year Ended December 31, 2010*

The following income and operating expenses tables summarize selected items from the statement of operations for the year ended December 31, 2011 compared to the year ended December 31, 2010.

**INCOME:**

	<b>Years Ended December 31,</b>		<b>Increase/ (Decrease)</b>
	<b>2011</b>	<b>2010</b>	
Sales - Net	\$ 1,621,011	\$ 1,445,570	12%
Cost of Sales	926,684	812,831	14%
Gross Profit	\$ 694,327	\$ 632,739	10%
Gross Profit as a Percentage of Revenue	43 %	44 %	(--)%

*Sales*

Net sales for the year ended December 31, 2011 were \$1,621,011, compared to \$1,445,570 for the year ended December 31, 2010. This resulted in an increase of approximately \$175,000 or 12% from the comparable period. The increase in sales is primarily a result of increased volume as well as our efforts to introduce new products and to expand our customer base outside the United States and into Europe and Asia. The Company does not engage in selling raw materials

Typically, revenues experience significant seasonal volatility in the jewelry industry. The first two quarters of any given year typically represent approximately 15%-25% of total year revenues, based on historic results. The holiday buying season during the last two quarters of every year typically account for the remainder of annual sales.

*Cost of Sales*

Cost of sales for the year ended December 31, 2011 was \$926,684 an increase of approximately \$114,000, or 14%, from \$812,831 for the year ended December 31, 2010. The increase in cost of sales relative to sales primarily related to a bulk sale of diamonds in the third quarter of 2011, which generated very low profit margins. These sales occur infrequently as we are not in the business of selling raw materials.

*Gross Profit*

During the year ended December 31, 2011, our gross profit as a percentage of sales was 43%, compared to a gross profit as a percentage of sales of 44% for the year ended December 31, 2010. Our decrease in gross profit percentage during 2011 was primarily attributable to the bulk sales of diamonds as described above. Our gross profit margin on fourth quarter 2011 sales was 56%.

**OPERATING EXPENSES:**

	<b>Years Ended December 31,</b>		<b>Increase/ (Decrease)</b>
	<b>2011</b>	<b>2010</b>	
Selling Expenses	\$ 412,276	\$ 317,463	30%

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Total General and Administrative Expenses	523,058	655,851	(20)%
Total Operating Expenses	\$ 935,334	\$ 973,314	(4)%
Other Income [Expense]	\$ (167,321)	\$ (498,424)	(66)%
Net Loss	\$ (408,328)	\$ (838,999)	(51)%

*Selling Expenses*

Total selling expenses were \$412,276 for the year ended December 31, 2011, which was approximately a \$95,000 or 30% increase from \$317,463 for the year ended December 31, 2010. Selling expenses include advertising, trade show expenses, travel and selling commissions. The increase in selling expenses during the year ended December 31, 2011 is a result of increased selling commissions, advertising and travel expenses as we implement our strategic plan to increase our customer base outside the United States.

*General and Administrative Expenses*

General and administrative expenses were \$523,058 for the year ended December 31, 2011 versus \$655,851 for the year ended December 31, 2010, a decrease of approximately \$133,000 or 20%. The decrease in general and administrative expenses primarily results from a decrease in share-based services of \$242,900, offset by increases in payroll costs and professional fees, incurred in the implementation our expansion plans and in our efforts to raise capital.

*Loss from Operations*

During the year ended December 31, 2011, we had a loss from operations totaling \$241,007, which was a decrease of approximately \$100,000 (29%) from the loss of \$340,575 for the year ended December 31, 2010. As discussed above, reductions in our general and administrative expenses, was the primary reason for the significant decrease in our operating loss.

*Other Income [Expense]*

Other Income [Expense] in the year ended December 31, 2011, is comprised primarily of the fair value change in our derivative of \$176,841 net of interest expense of \$66,332, amortization of debt discount of \$199,895, write-down of other receivable of \$72,500 and amortization of deferred financing costs of \$6,785. Other Income [Expense] in the year ended December 31, 2010, is comprised primarily of the \$225,000 gain from the sale of our subsidiary, Diamond, and the fair value change in our derivative of \$60,206 net of share-based financing costs of \$595,160, interest expense of \$68,240, and amortization of debt discount of \$120,230.

*Net Loss*

We incurred a net loss of \$408,328 for the year ended December 31, 2011, compared to a net loss of \$838,999 for the year ended December 31, 2010. This represented a decrease in our net loss of approximately \$431,000 (51%) from the comparable period, attributable to the various factors as discussed above.

***For the Three Months Ended March 31, 2012 Compared to the Three Months Ended March 31, 2011***

The following income and operating expenses tables summarize selected items from the statement of operations for the three months ended March 31, 2012, compared to the three months ended March 31, 2011 .

*Income*

<b>Three Months ended</b>			
<b>2012</b>	<b>March 31,</b>	<b>2011</b>	<b>Increase/ (Decrease)</b>

Sales - Net	\$ 329,947	\$ 270,551	22 %
Cost of Sales	135,660	181,053	(25) %
Gross Profit	\$ 194,284	\$ 89,498	117 %
Gross Profit as a Percentage of Revenue	59 %	33 %	(--)

### *Sales*

Net sales for the three months ended March 31, 2012, were \$329,947, compared to \$270,551 for the three months ended March 31, 2011. This resulted in an increase of approximately \$59,396 or 22% from the comparable period. The increase in sales is primarily a result of our efforts to introduce new products and to expand our customer base outside the United States and into Europe and Asia.

Typically, revenues experience significant seasonal volatility in the jewelry industry. The first two quarters of any given year typically represent approximately 15%-25% of total year revenues, based on historic results. The holiday buying season during the last two quarters of every year typically account for the remainder of annual sales.

*Cost of Sales*

Cost of sales for the three months ended March 31, 2012, was \$135,660, a decrease of approximately \$45,393, or 25%, from \$181,053 for the three months ended March 31, 2011. The decrease in cost of sales relative to sales is primarily due to selling old inventory at a higher margin because of the increase of the price of metals and diamonds.

*Gross Profit*

During the three months ended March 31, 2012, our gross profit as a percentage of sales was 59%, compared to a gross profit as a percentage of sales of 33% for the three months ended March 31, 2011. This increase in gross profit percentage during was primarily attributable to selling old inventory as described above.

*Operating Expenses*

	<b>Three Months Ended March 31, 2012</b>	<b>2011</b>	<b>Increase/ (Decrease)</b>
Selling Expenses	\$ 38,528	\$ 67,604	(43 %)
Total General and Administrative Expenses	188,210	180,819	4 %
Total Operating Expenses	\$ 226,738	\$ 248,423	(9) %
Other Income (Expense)	\$ (189,218 )	\$ (18,905 )	901 %
Net Loss	\$ (221,669 )	\$ (177,830 )	25 %

*Selling Expenses*

Total selling expenses were \$38,528 for the three months ended March 31, 2012, which was approximately a \$29,076 or 43% decrease from \$67,604 for the three months ended March 31, 2011. Selling expenses include advertising, trade show expenses, travel and selling commissions. The decrease in selling expenses during the three months ended March 31, 2012, is a result on cutting back on advertisement for the first quarter due to the volatility of the economy.



*General and Administrative Expenses*

General and administrative expenses were \$188,210 for the three months ended March 31, 2012, versus \$180,819 for the three months ended March 31, 2011, an increase of approximately \$7,391 or 4%.

*Loss from Operations*

During the three months ended March 31, 2012, we had a loss from operations totaling \$32,451, which was a decrease of approximately \$126,474 (80%) from the loss of \$158,925 for the three months ended March 31, 2011. As discussed above, reductions in our cost of sales and selling expenses and the increase in revenues was the primary reason for the significant decrease in our operating loss.

*Other Income (Expense)*

Other income (Expense) in the three months ended March 31, 2012, is comprised primarily of the fair value change in our derivative of \$6,278, net interest expense of \$15,889, amortization of debt discount of \$130,038, and amortization of deferred financing costs of \$20,772. Other income (Expense) in the three months ended March 31, 2011, is comprised primarily of the fair value change in our derivative of \$14,400, interest expense of \$17,155, and amortization of debt discount of \$16,150.

*Net Loss*

We incurred a net loss of \$221,669 for the three months ended March 31, 2012, compared to a net loss of \$177,830 for the three months ended March 31, 2011. This represented an increase in our net loss of approximately \$43,839 (25%) from the comparable period, attributable to the various factors. The increase in net loss is primarily attributable to our increase in amortization of debt discount from March 31, 2011, to March 31 2012, of approximately \$114,000 and an increase in amortization of deferred financing cost of approximately \$21,000.

**Liquidity and Capital Resources**

The following table summarizes working capital at March 31, 2012, compared to December 31, 2011 .

	March 31, 2012	December 31, 2011	Increase / (Decrease)
Current Assets	\$ 2,145,333	\$ 2,183,826	\$ (-38,493)
Current Liabilities	\$ 1,249,208	\$ 1,214,369	\$ 34,839
Working Capital	\$ 896,125	\$ 969,457	\$ (73,332)

At March 31, 2012, we had cash of \$18,252, compared to a cash balance of \$128,238 at December 31, 2011, a decrease of \$109,986. Over the next twelve months we believe that our existing capital combined with available borrowing under our bank line of credit and anticipated cash flow from operations will be sufficient to sustain our current operations. Additionally, our major stockholder has agreed to continue, at time to time as needed, to advance funds under similar terms as his prior advances. It is anticipated that we will need to sell additional equity and/or debt securities in the event we locate potential mergers and/or acquisitions.

As of March 31, 2012, the Company believes it has cash on hand to sustain operations for approximately two months. The Company is currently in the process of raising additional capital through convertible debt. Further, the Company believes that financing obtained through the equity facility with TCA will allow the Company to sustain operations for the next twelve months, though there is no guarantee the Company will be able to receive the full amount under the equity line.

Our working capital decreased by 3% as of March 31, 2012, as discussed below.

Accounts receivable at March 31, 2012 and December 31, 2011, was \$383,572 and \$385,642, respectively, representing a decrease of \$2,070 or 1%. We typically offer our customers 60, 90 or 120 day payment terms on sales, depending upon the product mix purchased. When setting terms with our customers, we also consider the term of the relationship with individual customers and management's assessed credit risk of the respective customer, and may at management's discretion, increase or decrease payment terms based on those considerations. The decrease in accounts receivable is primarily attributable to our increased collection efforts.

Inventory at March 31, 2012 and December 31, 2011, was \$1,674,659 and \$1,529,394, respectively. Our management seeks to maintain a very consistent inventory level that it believes is commensurate with current market conditions and manufacturing requirements related to anticipated sales volume. We historically do not have an inventory reserve for slow moving or obsolete products due to the nature of our inventory of precious metals and stones, which are commodity-type raw materials and rise in value based on quoted market prices established in actively trade markets. This allows for us to resell or recast these materials into new products and/or designs as the market evolves.

Accounts payable and accrued expenses at March 31, 2012, were \$210,402, compared to \$119,231 at December 31, 2011, which represents a 76% increase. This increase is attributed to the purchasing of raw material for production for our upcoming Vegas JCK show.

Advances from our major stockholder at March 31, 2012, were \$221,244, compared to \$323,086 at December 31, 2011. The decrease is a result of additional repayments in 2012.

#### *Bank Lines of Credit and Notes Payable*

Our indebtedness is comprised of various bank credit lines, term loans, capital leases and credit cards intended to provide capital for the ongoing manufacturing of our jewelry line, in advance of receipt of the payment from our retail distributors. As of March 31, 2012, we had one outstanding term loan. The term loan, with Leaf Financial Corp., which is payable in monthly installments and matures in April 2014, had an original balance of \$100,000. The note bears an annual interest rate of 10.52% and as of March 31, 2012, there was an outstanding balance of \$48,342. The note is collateralized by our assets. We also had a \$300,000 term loan with JPMorgan Chase, which had an outstanding balance of \$72,371 and was paid in the fourth quarter of 2011, through an assignment and convertible debenture agreement with Panache Capital, LLC, as discussed below.

In December 2011, we entered into a \$75,000 bank line of credit agreement with Columbia Bank. Interest is at the bank's prime rate plus 1.75% with a minimum rate of 5.75%. The credit line has been utilized in 2012. As of March 31, 2012, the outstanding balance is \$20,500. The line is collateralized by our assets as well as a personal guarantee by the Company's Chief Executive Officer, Berge Abajian. We had a bank line of credit of \$55,000 with JPMorgan Chase Bank, which had an outstanding balance of \$36,971 and was paid in the fourth quarter of 2011, through an assignment and convertible debenture agreement with Asher Enterprises, Inc. ( Asher ), as discussed below.

In addition to term loans, we have a number of various unsecured credit card obligations. These obligations require minimal monthly payments of interest and principle and as of March 31, 2012, have interest rates ranging from 3.99% to 8.75%. As of March 31, 2012, we have outstanding balances related to these obligations of \$101,998.

*Convertible Debt*

We have convertible debt notes maturing in various months during 2012, with the latest maturity of December 31, 2012. The notes interest rates range from 8% to 12%. The conversion feature is accounted for as an embedded derivative carried on our balance sheet at fair value and any unrealized change in fair value is a component on our statement of operations. The embedded derivative is valued using the Black-Scholes pricing model. At March 31, 2012 convertible debt of \$460,542 is shown net of debt discount of \$101,185. For the three months ended March 31, 2012, amortization of debt discount amounted to \$130,038 and unrealized gain from the change in the fair value of the derivative liability amounted to \$6,278.

*Satisfaction of Our Cash Obligations for the Next 12 Months*

A critical component of our operating plan impacting our continued existence is to efficiently manage the production of our jewelry lines and successfully develop new lines through our Company or through possible acquisitions and/or mergers. Our ability to obtain capital through additional equity and/or debt financing, and joint venture partnerships will also be important to our expansion plans. In the event we experience any significant problems assimilating acquired assets into our operations or cannot obtain the

necessary capital to pursue our strategic plan, we may have to reduce the growth of our operations. This may materially impact our ability to increase revenue and continue our growth.

Over the next twelve months we believe that our existing capital combined with available borrowing under our bank line of credit, equity facility with TCA, and anticipated cash flow from operations will be sufficient to sustain our current operations. In addition, our major stockholder has agreed to continue, at time to time as needed, to advance funds under similar terms as his prior advances. However, in the event we locate potential acquisitions and/or mergers we will most likely need to obtain additional funding through the sale of equity and/or debt securities. There can be no assurance that if additional funding is required we will be able to secure it on terms that are favorable to us or at all.

#### *Research and Development*

We are not anticipating significant research and development expenditures in the near future.

#### *Expected Purchase or Sale of Plant and Significant Equipment*

We do not anticipate the purchase or sale of any plant or significant equipment; as such items are not required by us at this time.

#### *Significant Changes in the Number of Employees*

We currently have 3 full-time employees and 2 part-time employees. Of our current employees, 1 is sales and marketing personnel, 2 are manufacturing and 2 hold administrative and executive positions. None of our employees are subject to any collective bargaining agreements. We do not anticipate a significant change in the number of full time employees over the next 12 months.

#### **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, results or operations, liquidity, capital expenditures or capital resources that is deemed material.

## **Critical Accounting Policies**

The Company prepares its financial statements in accordance with accounting principles generally accepted in the United States of America. Preparing financial statements in accordance with generally accepted accounting principles requires the Company to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities as of the date of the financial statements and the reported amounts of revenue and expenses during the reported period.

### *Accounts Receivable*

Management periodically performs a detailed review of amounts due from customers to determine if accounts receivable balances are impaired based on factors affecting the collectability of those balances. Management has provided an allowance for doubtful accounts of approximately \$48,000 and \$48,000 at March 31, 2012 and December 31, 2011, respectively.

### *Long-Lived Assets*

In accordance with generally accepted accounting principles, long-lived tangible assets subject to depreciation or amortization are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. If an asset is determined to be impaired, the loss is measured by the excess of the carrying amount of the asset over its fair value as determined by an estimate of undiscounted future cash flows. As these factors are difficult to predict and are subject to future events that may alter management's assumptions, the future cash flows estimated by management in their impairment analyses may not be achieved.

*Fair Value of Financial Instruments*

The Company follows guidance issued by the FASB on Fair Value Measurements for assets and liabilities measured at fair value on a recurring basis. This guidance establishes a common definition for fair value to be applied to existing generally accepted accounting principles that require the use of fair value measurements, establishes a framework for measuring fair value, and expands disclosure about such fair value measurements.

The FASB defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Additionally, the FASB requires the use of valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs.

These inputs are prioritized below:

.  
Level 1: Observable inputs such as quoted market prices in active markets for identical assets or liabilities.

.  
Level 2: Observable market-based inputs or unobservable inputs that are corroborated by market data.

.  
Level 3: Unobservable inputs for which there is little or no market data, which require the use of the reporting entity's own assumptions.

The Company discloses the estimated fair value for all financial instruments for which it is practicable to estimate fair value. As of March 31, 2012, the fair value of short-term financial instruments including cash overdraft, accounts receivable, accounts payable and accrued expenses, approximates book value due to their short-term maturity. The fair value of property and equipment is estimated to approximate its net book value. The fair value of debt obligations, other than convertible debt obligations, approximates their face values due to their short-term maturities and/or the variable rates of interest associated with the underlying obligations.



The following are the major categories of liabilities measured at fair value on a recurring basis as of March 31, 2012 and December 31, 2011, using quoted prices in active markets for identical liabilities (Level 1); significant other observable inputs (Level 2); and significant unobservable inputs (Level 3):

	March 31, 2012				December 31, 2011			
	<u>Fair Value Measurements Using</u>				<u>Fair Value Measurements Using</u>			
	<u>Level</u>		<u>Level</u>	<u>Total</u>	<u>Level</u>		<u>Level</u>	<u>Total</u>
	<u>1</u>	<u>Level 2</u>	<u>3</u>		<u>1</u>	<u>Level 2</u>	<u>3</u>	
Derivative Liabilities	\$ --	\$ 310,230	\$ --	\$ 310,230	\$ --	\$ 282,584	\$ --	\$ 282,584

In addition, the FASB issued, *The Fair Value Option for Financial Assets and Financial Liabilities*. This guidance expands opportunities to use fair value measurements in financial reporting and permits entities to choose to measure many financial instruments and certain other items at fair value. The Company did not elect the fair value option for any of its qualifying financial instruments.

*Deferred Offering and Deferred Financing Costs*

We defer certain costs associated with financing activities related to the issuance of equity securities (deferred offering costs) and debt securities (deferred financing costs). These costs consist primarily of legal, banking and other professional fees related to the transactions. Upon successful completion of the offering of equity securities, deferred offering costs are recorded as a reduction of the net proceeds in paid in capital. If the offering is not successful, such costs will be expensed. Deferred financing costs are amortized over the life of the related debt.

### *Equity-Based Compensation*

The Company accounts for equity based compensation transactions with employees under the provisions of ASC Topic No. 718, Compensation: Stock Compensation ( Topic No. 718 ). Topic No. 718 requires the recognition of the fair value of equity-based compensation in net income. The fair value of common stock issued for compensation is measured at the market price on the date of grant. The fair value of the Company's equity instruments, other than common stocks, is estimated using a Black-Scholes option valuation model. This model requires the input of highly subjective assumptions and elections including expected stock price volatility and the estimated life of each award. In addition, the calculation of equity-based compensation costs requires that the Company estimate the number of awards that will be forfeited during the vesting period. The fair value of equity-based awards granted to employees is amortized over the vesting period of the award and the Company elected to use the straight-line method for awards granted after the adoption of Topic No. 718.

The Company accounts for equity based transactions with non-employees under the provisions of ASC Topic No. 505-50, Equity-Based Payments to Non-Employees ( Topic No. 505-50 ). Topic No. 505-50 establishes that equity-based payment transactions with non-employees shall be measured at the fair value of the consideration received or the fair value of the equity instruments issued, whichever is more reliably measurable. The fair value of common stock issued for payments to non-employees is measured at the market price on the date of grant. The fair value of equity instruments, other than common stock, is estimated using the Black-Scholes option valuation model. In general, the Company recognizes an asset or expense in the same manner as if it was to receive cash for the goods or services instead of paying with or using the equity instrument.

### *Revenue Recognition*

The Company's management recognizes revenue when realized or realizable and earned. In connection with revenue, the Company established a sales return and allowance reserve for anticipated merchandise to be returned based on historical operations. The Company's sole revenue producing activity as a manufacturer and distributor of upscale jewelry is affected by movement in fashion trends and customer desire for new designs, varying economic conditions affecting consumer spending and changing product demand by retailers affecting their desired inventory levels.

Realizing that this may, and in some periods has, resulted in a significant amount of sales returns, management revised the Company policy of accepting merchandise returns. Whereas under prior policy customers had up to 360 days to return merchandise and were allowed credits as offsets to their outstanding accounts receivable, under the current return policy merchandise, with limited exceptions, cannot be returned.

### **Recently Issued Accounting Standards**

On May 12, 2011, the FASB issued ASU 2011-04. The ASU is the result of joint efforts by the FASB and the International Accounting Standards Board ( IASB ) to develop a single, converged fair value framework. Thus, there are few differences between the ASU and its international counterpart, IFRS 13. This ASU is largely consistent with existing fair value measurement principles in U.S. GAAP; however it expands ASC 820 s existing disclosure requirements for fair value measurements and makes other amendments. The ASU is effective for interim and annual periods beginning after December 15, 2011. The adoption of ASU 2011-04 did not have a material effect on the financial position, results of operations or cash flows of the Company.

On June 16, 2011, the FASB issued ASU 2011-05, which revises the manner in which entities present comprehensive income in their financial statements. The new guidance removes the presentation options in ASC 220 and requires entities to report components of comprehensive income in either (1) a continuous statement of comprehensive income or (2) two separate but consecutive statements. The ASU does not change the items that must be reported in other comprehensive income. The amendments are effective for fiscal years, and interim periods within those years, beginning after December 15, 2011. The adoption of ASU 2011-05 did not have a material effect on the financial position, results of operations or cash flows of the Company.

Management does not believe that any other recently issued but not yet effective accounting pronouncements, if adopted, would have an effect on the accompanying financial statements.

**MARKET PRICE OF AND DIVIDENDS ON REGISTRANT'S COMMON EQUITY  
AND RELATED STOCKHOLDER MATTERS**

*(a) Market Information*

The Company's Common Stock is quoted on the OTCBB under the symbol BRGO.OB. The following table sets forth the range of the high and low bid quotations of the Company's common stock for the past three years in the over-the-counter market, as reported by the OTCBB. The quotations reflect inter-dealer prices without retail mark-up, mark-down or commission, and may not represent actual transactions.

Calendar Quarter Ended:

	<u>High</u>	<u>Low</u>
<u>2012</u>		
March 31	\$ 0.02	\$ 0.01
<u>2011</u>		
March 31	\$ 0.11	\$ 0.01
June 30	0.07	0.01
September 30	0.12	0.01
December 31	0.09	0.01
<u>2010</u>		
March 31	\$ 0.04	\$ 0.04
June 30	0.02	0.02
September 30	0.25	0.12
December 31	0.35	0.07

*(b) Holders*

As of June 22, 2012, we estimate that there were approximately 39 holders of record of our common stock. This figure does not take into account those shareholders whose certificates are held in the name of broker-dealers or other nominees.

***(c) Dividends***

We have never paid any cash dividends on our common shares, and we do not anticipate that we will pay any dividends with respect to those securities in the foreseeable future. Our current business plan is to retain any future earnings to finance the expansion development of our business.

***(d) Securities Authorized for Issuance under Equity Compensation Plan***

As of December 31, 2011, we had an incentive stock and award plan under which 5,000,000 shares had been reserved for issuance. The following table shows information with respect this plan as of the fiscal year ended December 31, 2011.

**Equity Compensation Plan Information**

Plan category	Number of securities to be issued upon exercise of outstanding options, warrants and rights (a)	Weighted-average exercise price of outstanding options, warrants and rights (b)	Number of securities remaining available for future issuance under equity compensation plans (excluding securities reflected in column (a)) (c)
Equity compensation plans approved by security holders	533,553	-	4,466,447
Equity compensation plans not approved by security holders	-	-	-
<b>Total</b>	<b>533,553</b>	<b>-</b>	<b>4,466,447</b>

**CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON ACCOUNTING AND FINANCIAL DISCLOSURE**

None.

**DIRECTORS, EXECUTIVE OFFICERS, PROMOTERS AND CONTROL PERSONS**

The following table and text sets forth the names and ages of all our directors and executive officers and our key management personnel as of June 22, 2012 . All of our directors serve until the next annual meeting of stockholders and until their successors are elected and qualified, or until their earlier death, retirement, resignation or removal. Executive officers serve at the discretion of the board of directors, and are elected or appointed to serve until the next Board of Directors meeting following the annual meeting of stockholders. Also provided is a brief description of the business experience of each director and executive officer and the key management personnel during the past five years and an indication of directorships held by each director in other companies subject to the reporting requirements under the Federal securities laws.

<b>Name</b>	<b>Age</b>	<b>Position</b>
Berge Abajian	52	Chief Executive Officer, Chairman
Arpi Abajian	49	Secretary

Following is a brief summary of the background and experience of each director and executive officer of Bergio International, Inc.:

**Berge Abajian** became the Chief Executive Officer of Bergio International in October 2009. Prior to that, Mr. Abajian served as CEO of the Diamond Information Institute, the predecessor company to Bergio International, from 1988 to October 2009. Mr. Abajian has a BS in Business Administration from Fairleigh Dickinson University and is well known and respected in the jewelry industry. Since 2005, Mr. Abajian has served as the President of the East Coast branch of the Armenian Jewelry Association and has also served as a Board Member on MJSA (Manufacturing Jewelers and Suppliers of America), New York Jewelry Association, and the 2001-2002 Luxury Show.

**Arpi Abajian**, was appointed our Secretary on October 29, 2009, by the Company's Board of Directors. For the past 10 years, Ms. Abajian has worked at Bergio (formerly known as Diamond Information Institute) in various administrative positions. Ms. Abajian is currently married to the Chief Executive Officer and Chairman of our company and does not serve on the board of any other companies.

### **Term of Office**

Our directors are appointed for a one-year term to hold office until the next annual general meeting of our shareholders or until removed from office in accordance with our bylaws. Our officers are appointed by our board of directors and hold office until removed by the board, except to the extent governed by an employment agreement.

### **Involvement in Certain Legal Proceedings**

To the best of our knowledge, during the past ten years, none of the following occurred with respect to our present or former director, executive officer, or employee: (1) any bankruptcy petition filed by or against any business of which such person was a general partner or executive officer either at the time of the bankruptcy or within two years prior to that time; (2) any conviction in a criminal proceeding or being subject to a pending criminal proceeding (excluding traffic violations and other minor offenses); (3) being subject to any order, judgment or decree, not subsequently reversed, suspended or vacated, of any court of competent jurisdiction, permanently or temporarily enjoining, barring, suspending or otherwise limiting his or her involvement in any type of business, securities or banking activities; and (4) being found by a court of competent jurisdiction (in a civil action), the SEC or the Commodities Futures Trading Commission to have violated a federal or state securities or commodities law, and the judgment has not been reversed, suspended or vacated.

### **Meetings of Our Board of Directors**

Our board of directors did not hold any meetings during the most recently completed fiscal year end. Various matters were approved by consent resolution, which in each case was signed by each of the members of the Board then serving.

### **Committees of the Board**

We do not currently have a compensation committee, executive committee, or stock plan committee.

### **Audit Committee**



We do not have a separately-designated standing audit committee. The entire Board of Directors performs the functions of an audit committee, but no written charter governs the actions of the Board when performing the functions of what would generally be performed by an audit committee. The Board approves the selection of our independent accountants and meets and interacts with the independent accountants to discuss issues related to financial reporting. In addition, the Board reviews the scope and results of the audit with the independent accountants, reviews with management and the independent accountants our annual operating results, considers the adequacy of our internal accounting procedures and considers other auditing and accounting matters including fees to be paid to the independent auditor and the performance of the independent auditor.

### **Nomination Committee**

Our board of directors does not maintain a nominating committee. As a result, no written charter governs the director nomination process. Our size and the size of our Board, at this time, do not require a separate nominating committee.

When evaluating director nominees, our directors consider the following factors:

.

The appropriate size of our board of directors;

.

Our needs with respect to the particular talents and experience of our directors;

.

The knowledge, skills and experience of nominees, including experience in finance, administration or public service, in light of prevailing business conditions and the knowledge, skills and experience already possessed by other members of the Board;

Experience in political affairs;

Experience with accounting rules and practices; and

The desire to balance the benefit of continuity with the periodic injection of the fresh perspective provided by new Board members.

Our goal is to assemble a Board that brings together a variety of perspectives and skills derived from high quality business and professional experience. In doing so, the Board will also consider candidates with appropriate non-business backgrounds.

Other than the foregoing, there are no stated minimum criteria for director nominees, although the Board may also consider such other factors as it may deem are in our best interests as well as our stockholders. In addition, the Board identifies nominees by first evaluating the current members of the Board willing to continue in service. Current members of the Board with skills and experience that are relevant to our business and who are willing to continue in service are considered for re-nomination. If any member of the Board does not wish to continue in service or if the Board decides not to re-nominate a member for re-election, the Board then identifies the desired skills and experience of a new nominee in light of the criteria above. Current members of the Board are polled for suggestions as to individuals meeting the criteria described above. The Board may also engage in research to identify qualified individuals. To date, we have not engaged third parties to identify or evaluate or assist in identifying potential nominees, although we reserve the right in the future to retain a third party search firm, if necessary. The Board does not typically consider shareholder nominees because it believes that its current nomination process is sufficient to identify directors who serve our best interests.

#### **Section 16(a) Beneficial Ownership Reporting Compliance**

Our officers, directors and shareholders owning greater than ten percent of our shares are not required to comply with Section 16(a) of the Securities Exchange Act of 1934 because we do not have a class of securities registered under Section 12 of the Securities Exchange Act of 1934.

## **Code of Ethics**

We do not currently have a code of ethics that applies to our Chief Executive Officer, Chief Financial Officer, Chief Accounting Officer or Controller, or persons performing similar functions. Because we have only limited business operations and four officers and directors, we believe a code of ethics would have limited utility. We intend to adopt such a code of ethics as our business operations expand and we have more directors, officers and employees.

## **EXECUTIVE COMPENSATION**

### **Overview**

The following is a discussion of our program for compensating our named executive officers and directors. Currently, we do not have a compensation committee, and as such, our board of directors is responsible for determining the compensation of our named executive officers.

### **Compensation Program Objectives and Philosophy**

The primary goals of our policy of executive compensation are to attract and retain the most talented and dedicated executives possible, to assure that our executives are compensated effectively in a manner consistent with our strategy and competitive practice and to align executive compensation with the achievement of our short- and long-term business objectives.

The board of directors considers a variety of factors in determining compensation of executives, including their particular background and circumstances, such as their training and prior relevant work experience, their success in attracting and retaining savvy and technically proficient managers and employees, increasing our revenues, broadening our product line offerings, managing our costs and otherwise helping to lead our Company through a period of rapid growth.

In the near future, we expect that our board of directors will form a compensation committee charged with the oversight of executive compensation plans, policies and programs of our Company and with the full authority to determine and approve the compensation of our chief executive officer and make recommendations with respect to the compensation of our other executive officers. We expect that our compensation committee will continue to follow the general approach to executive compensation that we have followed to date, rewarding superior individual and company performance with commensurate cash compensation.

### **Employment Agreements**

On September 1, 2011, the Company entered into an amended and restated employment agreement (the Amended Agreement ) with Mr. Abajian, the Company's Chief Executive Officer, restating that certain employment agreement by and between parties as of February 28, 2010.

Pursuant to the terms of the Amended Agreement, Mr. Abajian shall serve as the Company's Chief Executive Officer for a period of five years, commencing retroactively on February 28, 2010, and expiring on February 28, 2015 (the Term ). Upon conclusion of the Term, the Amended Agreement shall be automatically renewed for successive one year periods upon the same terms and conditions unless terminated by either of the parties in accordance with the Amended Agreement's terms.

Mr. Abajian is to receive a base salary in the amount of \$175,000 per annum for year one, commencing on February 28, 2010, and shall increase at a rate of three percent (3%) per annum for each consecutive year after 2010, or at such rates as are approved from time to time by the Company's board of directors. In addition, Mr. Abajian is to receive an annual bonus equal to one-half percent (0.5%) based upon the Company's annual net profit before taxes. Mr. Abajian is also eligible to participate in the Company's medical insurance plan, life insurance plan or any 401(k), pension or similar plans that are now or may be in the future established, for the general benefit of the Company's senior executives. Further, and pursuant to the terms of the Amended Agreement, the Company issued to Mr. Abajian 51 shares of the Company's Series A Preferred Stock, par value \$0.001 per share, subject to certain increases.

### **Stock-Based Awards under the Equity Incentive Plan**

We have adopted an unfunded Non-Qualified Deferred Compensation Plan to compensate our Chief Executive Officer. Under this Plan, we are not required to reserve funds for compensation, and we are only obligated to pay compensation when and if funds are available. Any amounts due but unpaid automatically accrue to deferred compensation. The Plan has the option to be renewed annually at the discretion of our company. While unfunded and non-recourse, for compliance with GAAP this is disclosed as an accrued expense on the balance sheet.

### **Retirement Benefits**

Currently, we do not provide any Company sponsored retirement benefits to any employee, including the named executive officers.

### **Perquisites**

We have historically, provided only modest perquisites to our named executive officers. We do not view perquisites as a significant element of our compensation structure, but do believe that perquisites can be useful in attracting, motivating and retaining the executive talent for which we compete. It is expected that our historical practices regarding perquisites will continue and will be subject to periodic review by our by our board of directors.

**Summary Compensation Table**

The table below summarizes all compensation awarded to, earned by, or paid to our executive officers for all services rendered in all capacities to us for the years ended December 31, 2011, 2010 and 2009.

The table below summarizes all compensation awarded to, earned by, or paid to our executive officers for all services rendered in all capacities to us for the years ended December 31, 2011, 2010 and 2009.

**SUMMARY COMPENSATION TABLE**

Name and principal position	Year	Salary (\$)	Bonus (\$)	Option Awards (\$)	Stock Awards (\$)	Non-Equity Incentive Plan Comp. (\$)	Nonqualified		Total (\$)
							Deferred Comp. Earnings (\$)	All Other Comp. (\$)	
<b>Berge Abajian</b> Chief Executive Officer, Chief Financial Officer, Chairman	2011	77,885	0	0	0	0	0	15,189 (1)	93,074
	2010	141,666	0	0	0	0	0	17,873 (1)	159,539
	2009	13,413	0	0	20,000 (2)	0	0	17,856 (1)	51,269
<b>Arpi Abajian</b> Secretary	2011	0	0	0	0	0	0	0	0
	2010	0	0	0	0	0	0	0	0
	2009	0	0	0	0	0	0	0	0

(1)

Other compensation was made up of Mr. Abajian's car expense and health insurance expenses.

(2)

The amounts shown in this column reflect the expense recognized for financial statement reporting purposes for the fiscal year ended December 31, 2011, 2010 and 2009, in accordance with FAS 123(R). On February 11, 2009, Mr. Abajian was issued 10,942 shares of common stock as compensation in advance for serving on Diamond Information

Institute's Board of Directors for the 2009 fiscal year. None of the shares owned by Mr. Abajian have any registration rights attached to them.

### **Incentive Stock and Award Plan**

On May 9, 2011, the Company's Board of Directors approved, authorized and adopted the 2011 Incentive Stock and Award Plan (the Plan). Subject to adjustment for mergers, reorganizations, consolidation, recapitalization, stock dividend or other change in corporate structure, a total of 5,000,000 shares of common stock, par value \$0.001 per share is subject to the Plan. Under the Plan, the Company may grant non-qualified options (the Non-qualified Options), incentive options (the Incentive Options and together with the Non-qualified Options, the Options) and restricted stock (the Restricted Stock) to directors, officers, consultants, attorneys, advisors and employees. Subject to a tax exception, if any Option or Restricted Stock expires or is canceled prior to its exercise or vesting in full, the shares of common stock issuable under the Option or Restricted Stock may be issuable pursuant to future Options or Restricted Stock under the Plan.

The Plan shall be administered by a committee consisting of one (1) director (the Committee). In the absence of such a Committee, the Company's Board of Directors shall administer the Plan.

Each Option shall contain the following material terms:

(i) the exercise price, which shall be determined by the Committee at the time of grant, shall not be less than 100% of the Fair Market Value (defined as the closing price on the final trading day immediately prior to the grant on the principal exchange or quotation system on which the Common Stock is listed or quoted, as applicable) of the Common Stock of the Company on the date the Option is granted, *provided* that if the recipient of the Option owns more than ten percent (10%) of the total combined voting power of the Company, the exercise price shall be at least 110% of the Fair Market Value;

(ii) the term of each Option shall be fixed by the Committee, *provided* that such Option shall not be exercisable more than ten (10) years after the date such Option is granted, and *provided further* that with respect to an Incentive Option, if the recipient owns more than ten percent (10%) of the total combined voting power of the Company, the Incentive Stock Option shall not be exercisable more than five (5) years after the date such Incentive Option is granted;

(iii) subject to acceleration in the event of a Change of Control of the Company (as further described in the Plan), the period during which the Options vest shall be designated by the Committee or, in the absence of any Option vesting periods designated by the Committee at the time of grant, shall vest and become exercisable in equal amounts on each fiscal year of the Company through the five (5) year anniversary of the date on which the Option was granted;

(iv) no Option is transferable and each is exercisable only by the recipient of such Option except in the event of the death of the recipient; and

(v) with respect to Incentive Stock Options, the aggregate Fair Market Value of Common Stock that may be issued for the first time during any calendar year shall not exceed \$100,000.

Each award of Restricted Stock is subject to the following material terms:

(i) no rights to an award of Restricted Stock is granted to the intended recipient of Restricted Stock unless and until the grant of Restricted Stock is accepted within the period prescribed by the Committee;

(ii) Restricted Stock shall not be delivered until they are free of any restrictions specified by the Committee at the time of grant;

(iii) shares of Restricted Stock are forfeitable until the terms of the Restricted Stock grant have been satisfied; and

(iv) the Restricted Stock are not transferable until the date on which the Committee has specified such restrictions have lapsed.

## **Stock Option Grants**



We have not granted any stock options to the executive officers or directors since the adoption of the Plan.

**Director Compensation**

None.

**SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT**

The following table sets forth, as of June 22, 2012, certain information as to shares of our common stock owned by (i) each person known by us to beneficially own more than 5% of our outstanding common stock, (ii) each of our directors, and (iii) all of our executive officers and directors as a group:

<b>Names and Address of Directors, Officers and 5% Stockholders (1)</b>	<b>Number of Shares Owned</b>	<b>Percent</b>
Berge Abajian, Chief Executive Officer, Chief Financial Officer, Chairman	7,695,300	8.80%
Arpi Abajian, Secretary	5,471	*%
All Directors and Officers as a Group (2 persons)	7,700,771	8.81%

(1) 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 subject to options, warrants, or convertible debt currently exercisable or convertible, or exercisable or convertible within 60 days of June 22, 2012, are deemed outstanding for computing the percentage of the person holding such option or warrant. Percentages are based on a total of 87,418,881 shares of common stock outstanding on June 22, 2012, and shares issuable upon the exercise of options, warrants exercisable, and debt convertible on or within 60 days of June 22, 2012, as described above. The inclusion in the aforementioned table of those shares, however, does not constitute an admission that the named shareholder is a direct or indirect beneficial owner of those shares. Unless otherwise indicated, to our knowledge based upon information produced by the persons and entities named in the table, each person or entity named in the table has sole voting power and investment power, or shares voting and/or investment power with his or her spouse, with respect to all shares of capital stock listed as owned by that person or entity.

### **TRANSACTIONS WITH RELATED PERSONS, PROMOTERS AND CERTAIN CONTROL PERSONS**

The Company receives periodic advances from its principal stockholder, Berge Abajian, based upon the Company's cash flow needs. At March 31, 2012 and December 31, 2011, \$221,244 and \$323,086, respectively was due to Mr. Abajian. As of today, the outstanding amount is \$210,720.97. Interest expense is accrued at an average annual market rate of interest which was 3.94% and 3.25% at March 31, 2012 and December 31, 2011, respectively. No terms for repayment have been established. As a result, the amount is classified as a Current Liability.

#### **Director Independence**

At this time, the Company does not have any independent directors.

### **ADDITIONAL INFORMATION**

We have filed a registration statement on Form S-1 under the Securities Act, relating to the shares of common stock being offered by this prospectus, and reference is made to such registration statement. This prospectus constitutes the prospectus of Bergio International Inc., filed as part of the registration statement, and it does not contain all information in the registration statement, as certain portions have been omitted in accordance with the rules and regulations of the U.S. Securities and Exchange Commission.

You may read and copy any reports, statements or other information we file at the SEC's public reference facility maintained by the SEC at 100 F Street, N.E., Washington, D.C. 20549. You can request copies of these documents,

upon payment of a duplicating fee, by writing to the SEC. Please call the SEC at 1-800-SEC-0330 for further information on the operation of the public reference room. Our SEC filings are also available to the public through the SEC's Internet website at <http://www.sec.gov>.

**DISCLOSURE OF COMMISSION POSITION ON INDEMNIFICATION  
FOR SECURITIES ACT LIABILITIES**

Under our by-laws, we may indemnify an officer or director who is made a party to any proceeding, including a lawsuit, because of his position, if he acted in good faith and in a manner he reasonably believed to be in our best interest. We may advance expenses incurred in defending a proceeding. To the extent that the officer or director is successful on the merits in a proceeding as to which he is to be indemnified, we must indemnify him against all expenses incurred, including attorney's fees. With respect to a derivative action, indemnity may be made only for expenses actually and reasonably incurred in defending the proceeding, and if the officer or director is judged liable, only by a court order. The indemnification is intended to be to the fullest extent permitted by the laws of the State of Delaware.

Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers or persons controlling the registrant pursuant to the foregoing provisions, we have been informed that in the opinion of the SEC such indemnification is against public policy as expressed in the Act and is therefore unenforceable.

## **LEGAL MATTERS**

The validity of the shares of our common stock offered by the Selling Stock Holders has been passed upon by the law firm of Lucosky Brookman LLP.

## **EXPERTS**

The balance sheets of the Company as of December 31, 2011 and December 31, 2010, and the related statements of operations, statements of changes in shareholders' deficit and the statements of cash flows for the years ended December 31, 2011 and 2010, included in this registration statement on Form S-1 have been so included in reliance on the report of Silberstein Ungar, PLLC, an independent registered public accounting firm, given upon their authority as experts in accounting and auditing.



**BERGIO INTERNATIONAL, INC.**

**INDEX TO FINANCIAL STATEMENTS**

**YEARS ENDED DECEMBER 31, 2011 AND 2010**

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Silberstein Ungar, PLLC CPAs and Business Advisors

Phone (248) 203-0080

Fax (248) 281-0940

30600 Telegraph Road, Suite 2175

Bingham Farms, MI 48025-4586

[www.sucpas.com](http://www.sucpas.com)

**Report of Independent Registered Public Accounting Firm**

To the Board of Directors of

Bergio International, Inc.

Fairfield, New Jersey

We have audited the accompanying balance sheets of Bergio International, Inc. (the Company) as of December 31, 2011 and 2010, and the related statements of operations, stockholders' equity, and cash flows for the years then ended. 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 audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. Our audits included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide 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 Bergio International, Inc. as of December 31, 2011 and 2010, and the results of its operations and its cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America.



/s/ Silberstein Ungar, PLLC

Bingham Farms, Michigan

March 26, 2012

**BERGIO INTERNATIONAL, INC.**  
**BALANCE SHEETS**

	<b>December 31,</b>	
	<b>2011</b>	<b>2010</b>
<b>Assets:</b>		
<b>Current Assets:</b>		
Cash	\$ 128,238	\$ 4,262
Accounts Receivable - Net	385,642	474,212
Inventory	1,529,394	1,602,680
Prepaid Expenses	14,863	9,353
Other Receivable - Net	65,000	175,000
Deferred Financing Costs	60,689	--
<b>Total Current Assets</b>	<b>2,183,826</b>	<b>2,265,507</b>
<b>Property and Equipment - Net</b>	<b>104,597</b>	<b>118,135</b>
<b>Other Assets:</b>		
Deferred Offering Costs	175,000	--
Investment in Unconsolidated Affiliate	5,000	5,000
<b>Total Other Assets</b>	<b>180,000</b>	<b>5,000</b>
<b>Total Assets</b>	<b>\$ 2,468,423</b>	<b>\$ 2,388,642</b>

The accompanying notes are an integral part of these financial statements.

**BERGIO INTERNATIONAL, INC.**  
**BALANCE SHEETS**

	<b>December 31,</b>	
	<b>2011</b>	<b>2010</b>
<b>Liabilities and Stockholders Equity:</b>		
<b>Liabilities</b>		
<b>Current Liabilities:</b>		
Accounts Payable and Accrued Expenses	\$ 119,231	\$ 417,144
Bank Lines of Credit - Net	104,326	200,866
Convertible Debt, Net	364,551	112,069
Current Maturities of Notes Payable	20,591	110,060
Current Maturities of Capital Leases	--	14,656
Advances from Stockholder - Net	323,086	317,601
Derivative Liability	282,584	67,988
<b>Total Current Liabilities</b>	<b>1,214,369</b>	<b>1,240,384</b>
<b>Long-Term Liabilities</b>		
Notes Payable	31,035	51,626
<b>Commitments and Contingencies</b>	<b>--</b>	<b>--</b>
<b>Total Liabilities</b>	<b>1,245,404</b>	<b>1,292,010</b>
<b>Stockholders Equity</b>		
Series A Preferred Stock - \$.001 Par Value, 51 Shares Authorized,		
51 and -0- Shares Issued and Outstanding as of		
December 31, 2011 and 2010, respectively (see Note 11)	--	--
Common Stock - \$.001 Par Value, 200,000,000 Shares Authorized,		
41,302,182 and 11,159,574 Shares Issued and Outstanding as of		
December 31, 2011 and 2010, respectively	41,302	11,159
Additional Paid-In Capital	4,526,165	4,021,593
Accumulated Deficit	(3,344,448)	(2,936,120)
<b>Total Stockholders Equity</b>	<b>1,223,019</b>	<b>1,096,632</b>
<b>Total Liabilities and Stockholders Equity</b>	<b>\$ 2,468,423</b>	<b>\$ 2,388,642</b>

The accompanying notes are an integral part of these financial statements.

**BERGIO INTERNATIONAL, INC.**  
**STATEMENTS OF OPERATIONS**

	<b>Years Ended December 31,</b>	
	<b>2011</b>	<b>2010</b>
<b>Sales - Net</b>	\$ 1,621,011	\$ 1,445,570
<b>Cost of Sales</b>	926,684	812,831
<b>Gross Profit</b>	694,327	632,739
<b>Selling Expenses</b>	412,276	317,463
<b>General and Administrative Expenses</b>		
<b>Share-Based Services</b>	--	242,900
<b>Other</b>	523,058	412,951
<b>Total General and Administrative Expenses</b>	523,058	655,851
<b>Total Operating Expenses</b>	935,334	973,314
<b>Loss from Operations</b>	(241,007)	(340,575)
<b>Other Income [Expense]</b>		
<b>Interest Expense</b>	(66,332)	(68,240)
<b>Amortization of Debt Discount</b>	(199,895)	(120,230)
<b>Change in Fair Value of Derivative</b>	176,841	60,206
<b>Amortization of Deferred Financing Costs</b>	(6,785)	--
<b>Other</b>	(71,150)	--
<b>Gain on Sale of Subsidiary</b>	--	225,000
<b>Financing Costs - Share-Based</b>	--	(595,160)
<b>Total Other Income [Expense]</b>	(167,321)	(498,424)
<b>Net Loss</b>	(408,328)	(838,999)
<b>Net Loss Per Common Share - Basic and Diluted</b>	\$ (0.02)	\$ (0.10)
<b>Weighted Average Common Shares Outstanding - Basic and Diluted</b>	21,641,233	8,718,321

The accompanying notes are an integral part of these financial statements.



**BERGIO INTERNATIONAL, INC.**  
**STATEMENTS OF CHANGES IN STOCKHOLDERS EQUITY**

	Preferred		Common Stock		Additional		Total
	Shares	Par Value	Shares	Par Value	Paid-in Capital	Accumulated Deficit	Stockholders Equity
<b>Balance - January 1, 2010</b>	--	\$ --	4,308,625	4,308	1,675,042	\$ (2,097,121)	\$ (417,771)
Issuance of common stock for professional services	--	--	135,499	135	97,925	--	98,060
Issuance of common stock for related party debt and accrued interest	--	--	157,142	158	401,602	--	401,760
Issuance of common stock for cash (\$30,000) and financing costs (\$60,000)	--	--	125,000	125	89,875	--	90,000
Issuance of common stock for deferred offering costs	--	--	92,593	93	499,907	--	500,000
Issuance of common stock for payment of debt	--	--	1,190,249	1,190	698,809	--	699,999

(32)

On May 23, 2012 Mr. Avalos was granted an option to purchase 20,000 shares of our common stock under the 2005 Plan, at an exercise price equal to \$5.37 which was the closing price of our common stock on the NYSE on the date of grant.

**Grants of Plan-Based Awards for 2014**

The following plan-based equity awards were granted to our executive officers during 2014.

Name	Grant Date	Estimated Future Payouts under Non-Equity Incentive Plan Awards	Estimated Future Payouts under Equity Incentive Plan Awards	All Other Stock Awards; Number	All Other Option Awards; Number	Exercise or Base Price of	Grant Date Fair Value of Stock
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		Threshold (\$)	Target (\$)	Maximum (\$)	Threshold (#)	Target (#)	Maximum (#)	of Shares of Stock or Units (#)	of Securities underlying Options (#)	Option Awards (\$/sh)	and Option Awards \$( <sup>1</sup> )
Kumarakulasingham											
Suriyakumar	3/13/2014							143,794 <sup>(2)</sup>			1,061,200
Rahul Roy	6/02/2014								100,000 <sup>(3)</sup>	6.16	363,763
Dilantha Wijesuriya	2/13/2014								47,630 <sup>(4)</sup>	7.19	200,000
	6/02/2014								25,000 <sup>(3)</sup>	6.16	90,941
John Toth	5/01/2014								13,662 <sup>(5)</sup>	6.33	50,000
	6/02/2014								20,000 <sup>(3)</sup>	6.16	72,753
Jorge Avalos	6/02/2014								15,000 <sup>(3)</sup>	6.16	54,565

<sup>(1)</sup> Under our 2005 Stock Plan, as amended, and our 2014 Stock Plan the exercise price for a stock Option grant is the closing price of our common stock as listed by the NYSE on the grant date.

<sup>(2)</sup> On March 13, 2014, we granted Mr. Suriyakumar 143,794 restricted shares of our common stock under our 2005 Plan in connection with his bonus for fiscal year 2013. The shares vest at a rate of 25% on each of the first four anniversaries of the grant date, subject to Mr. Suriyakumar's continued employment with the Company.

<sup>(3)</sup> The options vests at a rate of 33% on each of the first three anniversary dates of the date of grant.

<sup>(4)</sup> On February 13, 2014, we granted Mr. Wijesuriya an option to purchase 47,630 shares of our common stock under our 2005 Plan, at an exercise price equal to \$7.19, which was the closing price of our common stock on the NYSE on the date of grant. The option vests at a rate of 25% on each of the first four anniversaries of the grant date, subject to Mr. Wijesuriya's continued employment with the Company.

<sup>(5)</sup> On May 1, 2014, we granted Mr. Toth an option to purchase 13,662 shares of our common stock under our 2014 Plan, at an exercise price equal to \$6.33, which was the closing price of our common stock on the NYSE on the date of grant. Mr. Toth's employment with the Company ended on January 30, 2015, at which point all of his outstanding stock options fully vested.



**Table of Contents****Outstanding Equity Awards at Fiscal 2014 Year-End**

The following table provides information as of December 31, 2014 regarding outstanding equity awards held by the executive officers listed in the Summary Compensation Table.

**Outstanding Equity Awards at Fiscal Year-End**

Name	Option Awards					Stock Awards			
	Number of Securities underlying Unexercised Options (#) Exercisable	Number of Securities underlying Unexercised Options (#) Unexercisable	Equity Incentive Plan Awards; Number of Securities underlying Unexercised Options (#)	Option Exercise Price (\$)	Option Expiration Date	Number of Shares or Units of Stock that Have Not Vested (#)	Market Value of Shares or Units of Stock that Have Not Vested (\$)	Equity Incentive Plan Awards; Number of Unearned Shares, Units or Rights that Have Not Vested (#)	Equity Incentive Plan Awards: Payout Value of Unearned Shares, Units or Rights that Have Not Vested (\$)
Kumarakulasingam Suriyakumar	66,666	33,334		\$ 5.37	5/23/2022	361	\$ 3,689 <sup>(1)</sup>		
	100,000	200,000		\$ 2.70	3/8/2023	143,794	\$ 1,469,575 <sup>(1)</sup>		
John Toth	20,000	10,000		\$ 5.37	5/23/2022	7,500	\$ 76,650 <sup>(1)</sup>		
	13,333	26,667		\$ 2.70	3/8/2023				
		13,662 <sup>(2)</sup>		\$ 6.33	5/1/2024				
		20,000 <sup>(3)</sup>		\$ 6.16	6/2/2024				
Rahul Roy	15,000 <sup>(4)</sup>			\$ 8.20	5/21/2019	3,750	\$ 38,325 <sup>(1)</sup>		
	66,666	33,334		\$ 5.37	5/23/2022				
	83,333	166,667		\$ 2.70	3/8/2023				
		100,000 <sup>(5)</sup>		\$ 6.16	6/2/2024				
Dilantha Wijesuriya	15,000 <sup>(4)</sup>			\$ 8.20	5/21/2019		\$		
	12,500 <sup>(4)</sup>			\$ 8.20	5/21/2019				
	25,000 <sup>(4)</sup>			\$ 8.20	5/21/2019				
	13,858			\$ 6.20	2/19/2019				
	33,936	11,313		\$ 8.66	3/15/2021				
	31,970	31,971		\$ 5.62	4/26/2022				
	6,666	3,334		\$ 5.37	5/23/2022				
	35,948	107,844		\$ 2.37	2/21/2023				
	20,000	40,000		\$ 2.70	3/8/2023				
		47,630 <sup>(6)</sup>		\$ 7.19	2/13/2024				
		25,000 <sup>(7)</sup>		\$ 6.16	6/2/2024				
Jorge Avalos	7,500 <sup>(4)</sup>			\$ 8.20	5/21/2019	3,750	\$ 38,325 <sup>(1)</sup>		
	6,250 <sup>(4)</sup>			\$ 8.20	5/21/2019				
	15,000 <sup>(4)</sup>			\$ 8.20	5/21/2019				
	13,333	6,667		\$ 5.37	5/23/2022				
	11,666	23,334		\$ 2.70	3/8/2023				
		15,000 <sup>(8)</sup>		\$ 6.16	6/2/2024				

<sup>(1)</sup> The Market value of shares that have not vested is based on the closing stock price as of December 31, 2014, which was \$10.22.

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<sup>(2)</sup> On May 1, 2014, we granted Mr. Toth 13,662 stock option shares that vest 25% on the first four anniversaries of the date of grant.

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- (3) On June 2, 2014, we granted Mr. Toth 20,000 stock option shares that vest 33% on the first three anniversaries of the date of grant.
- (4) Under the Company's 2009 stock option exchange program, this stock option was exchanged for an option covering an equivalent number of shares with an exercise price of \$8.20, equal to the closing price of the Company's common stock on the New York Stock Exchange on May 21, 2009, the date of grant of the replacement option. Fifty percent of the shares subject to the option vested on the first anniversary date of grant and the remaining 50% of the shares subject to the option vested on the second anniversary of the grant date.
- (5) On June 2, 2014, we granted Mr. Roy 100,000 stock option shares that vest 33% on the first three anniversaries of the date of grant.
- (6) On February 13, 2014 we granted Mr. Wijesuriya 47,630 stock option shares that vest 25% on the first four anniversaries of the date of grant.
- (7) On June 2, 2014, we granted Mr. Wijesuriya 25,000 stock option shares that vest 33% on the first three anniversaries of the date of grant.
- (8) On June 2, 2014, we granted Mr. Avalos 15,000 stock option shares that vest 33% on the first three anniversaries of the date of grant.

**Option Exercises and Stock Vested in 2014**

The following table presents certain information concerning the exercise of options, and vesting of restricted stock held, by each of the executive officers listed in the Summary Compensation Table during the fiscal year ended December 31, 2014.

**Option Exercises and Stock Vested**

Name	Option Awards		Stock Awards	
	Number of Shares Acquired on Exercise (#)	Value Realized on Exercise (\$)	Number of Shares Acquired on Vesting (#)	Value Realized on Vesting (\$)
Kumarakulasingam Suriyakumar			361	\$ 2,661
John Toth			7,500	\$ 43,425
Rahul Roy	100,000	135,924	3,750	\$ 23,138
Dilantha Wijesuriya			6,000	\$ 60,060
Jorge Avalos			5,250	\$ 38,940

**Pension Benefits**

None of our executive officers participates in, or has account balances in, qualified or non-qualified defined benefit plans sponsored by us.

**Nonqualified Deferred Compensation**

None of our executive officers participates in or has account balances in non-qualified defined contribution plans or other deferred compensation plans maintained by us.

**Table of Contents****Potential Payments Upon Termination or Change-in-Control**

The employment agreements we entered into with our executive officers also required us to provide compensation and other benefits to our executive officers if their employment terminated or they resigned under specified circumstances. The following discussion summarizes the potential payments upon termination of employment pursuant to the employment agreements in effect as of December 31, 2014 with our NEOs. The amounts specified below assume that employment terminated on December 31, 2014 and the calculations of the value of equity awards reflect the closing price of our common stock on the NYSE on December 31, 2014.

Kumarakulasingam Suriyakumar. If Mr. Suriyakumar was terminated without Cause (as defined below) or his employment was terminated for Good Reason (as defined below), he would have been entitled to receive: (a) his then base salary for twenty-four months following the effective date of termination; (b) earned but unpaid incentive bonus; (c) continued payment of premiums for him and his eligible dependents to remain covered by our group medical insurance programs, until the earlier of (i) medical insurance coverage being available through another employer, (ii) termination of eligibility for his children under our policies and applicable laws, or (iii) qualification of him and his spouse, in each instance, for Medicare coverage; (d) continued payment of employer-paid benefits, including without limitation, the lease of automobiles, for twenty-four months following the effective date of termination, provided that the annual cost to the Company shall not exceed \$10,000; and (e) immediate vesting of any unvested stock options, restricted stock or similar rights granted to him as of the effective date of termination. As of December 31, 2014, payment of all the foregoing in connection with termination of Mr. Suriyakumar's employment without Cause or for Good Reason would have totaled approximately \$6,317,523. Accelerated vesting of Mr. Suriyakumar's outstanding unvested stock options would have resulted in vesting of 233,334 shares of common stock subject to unvested options as of December 31, 2014, with an aggregate fair market value of approximately \$1,665,670 (representing the aggregate amount by which the accelerated stock options would have been in the money on December 31, 2014). Accelerated vesting of Mr. Suriyakumar's unvested restricted stock would have resulted in vesting of 144,155 shares of unvested restricted common stock outstanding as of December 31, 2014 with an aggregate market value of approximately \$1,473,264. In the case of both stock options and restricted stock, the aggregate market value is based on the closing price on the NYSE on December 31, 2014.

Rahul Roy. If Mr. Roy is terminated without Cause (as defined below) or his employment terminates for Good Reason (as defined below), he is entitled to receive: (a) his then base salary for 12 months following the effective date of the termination; (b) earned but unpaid incentive bonus; (c) continued payment of premiums for him and his eligible dependents to remain covered by our group medical insurance programs for the period in which he is entitled to continue to receive his base salary; and (d) immediate vesting of all unvested stock options, restricted stock or similar rights granted to him as of the effective date of termination. As of December 31, 2014, payment of all the foregoing in connection with termination of Mr. Roy's employment without Cause or for Good Reason would have totaled approximately \$2,918,319. Accelerated vesting of Mr. Roy's outstanding unvested stock options would have resulted in vesting of 300,001 shares of common stock subject to unvested options as of December 31, 2014, with an aggregate fair market value of approximately \$1,821,006 (representing the aggregate amount by which the accelerated stock options would have been in the money on December 31, 2014). Accelerated vesting of Mr. Roy's outstanding unvested restricted stock would have resulted in full vesting of 3,750 shares of unvested restricted common stock as of December 31, 2014 with an aggregate market value of approximately \$38,325. In the case of both stock options and restricted stock, the aggregate market value is based on the closing price on the NYSE on December 31, 2014.

Dilantha Wijesuriya. If Mr. Wijesuriya is terminated without Cause (as defined below) or his employment terminates for Good Reason (as discussed below), he is entitled to receive: (a) his base salary for twelve months following the effective date of termination; (b) earned but unpaid incentive bonus; (c) continued payment of premiums for Mr. Wijesuriya and his eligible dependents to remain covered by our group medical insurance programs for twelve months following the effective date of

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termination; and (d) immediate vesting of all unvested stock options, restricted stock or similar rights granted to him as of the effective date of termination. As of December 31, 2014, payment of all of the foregoing in connection with termination of Mr. Wijesuriya's employment without cause or for Good Reason would have totaled approximately \$2,333,994. Accelerated vesting of Mr. Wijesuriya's outstanding unvested stock options would have resulted in vesting of 267,092 shares of common stock subject to unvested options as of December 31, 2014, with an aggregate fair market value of approximately \$1,574,079 (representing the aggregate amount by which the accelerated stock options would have been in the money on December 31, 2014). In the case of stock options the aggregate market value is based on the closing price on the NYSE on December 31, 2014.

Jorge Avalos. If Mr. Avalos is terminated without Cause (as defined below) or his employment terminates for Good Reason (as discussed below), he is entitled to receive: (a) his base salary for twelve months following the effective date of termination; (b) earned but unpaid incentive bonus; (c) continued payment of premiums for Mr. Avalos and his eligible dependents to remain covered by our group medical insurance programs for twelve months following the effective date of termination; and (d) immediate vesting of all unvested stock options, restricted stock or similar rights granted to him as of the effective date of termination. As of December 31, 2014, payment of all of the foregoing in connection with termination of Mr. Avalos' employment without cause or for Good Reason would have totaled approximately \$836,287. Accelerated vesting of Mr. Avalos' outstanding unvested stock options would have resulted in vesting of 45,001 shares of common stock subject to unvested options as of December 31, 2014, with an aggregate fair market value of approximately \$268,707 (representing the aggregate amount by which the accelerated stock options would have been in the money on December 31, 2014). Accelerated vesting of Mr. Avalos' outstanding unvested restricted stock would have resulted in full vesting of 3,750 shares of unvested restricted common stock as of December 31, 2014 with an aggregate market value of approximately \$38,325. In the case of both stock options and restricted stock, the aggregate market value is based on the closing price on the NYSE on December 31, 2014.

John Toth. Mr. Toth's employment with the Company ended on January 30, 2015, without Cause (as defined below) and as a result, he is entitled to receive: (a) his then base salary for twelve months following the effective date of termination; (b) earned but unpaid incentive bonus; (c) continued payment of premiums for Mr. Toth and his eligible dependents to remain covered by our group medical insurance programs for twelve months following the effective date of termination; and (d) immediate vesting of all unvested stock options, restricted stock or similar rights granted to him as of the effective date of termination. As of December 31, 2014, payment of all of the foregoing in connection with termination of Mr. Toth's employment without Cause or for Good Reason would have totaled approximately \$1,058,609. Accelerated vesting of Mr. Toth's outstanding unvested stock options would have resulted in vesting of 70,329 shares of common stock subject to unvested options as of December 31, 2014, with an aggregate fair market value of approximately \$383,381 (representing the aggregate amount by which the accelerated stock options would have been in the money on December 31, 2014). Accelerated vesting of Mr. Toth's outstanding unvested restricted stock would have resulted in vesting of 7,500 shares of unvested restricted common stock outstanding as of December 31, 2014 with an aggregate market value of approximately \$76,650. In the case of both stock options and restricted stock, the aggregate market value is based on the closing price on the NYSE on December 31, 2014.

The severance payments and benefits described above are only payable if the executive officer executes and delivers to us an agreement releasing us and our related parties for all claims and liabilities that the executive officer may have against us and our related parties.

Under each of our employment agreements with Messrs. Suriyakumar, Roy, Wijesuriya, Toth, and Avalos:

Cause means a willful refusal to perform the duties set forth in the agreement or as delegated to him, gross negligence, self-dealing or willful misconduct injurious to the Company, fraud or misappropriation of our business and assets, habitual insobriety or use of illegal drugs, criminal activity involving moral turpitude, indictment or trial for a felony or misdemeanor involving moral turpitude, any felony

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conviction or guilty plea that harms the reputation or business of the Company, or material breach of the employment agreement or any material policy of the Company.

Good Reason means a material change in his respective title, duties and responsibilities set forth in the employment agreement, without his written consent, a reduction in his compensation, without his written consent, a material breach by the Company of any other material terms of the employment agreement, or a change of control, as a result of which he is not offered the same or comparable position in the surviving company, or within 12 months after accepting such position, he is terminated without Cause, or he terminates his employment for Good Reason, as provided in the employment agreement. A change in the officer to whom the executive reports, without his consent, also constitutes

Good Reason under the employment agreements with Messrs. Roy, Wijesuriya, Toth, and Avalos. Certain of our executive officers entered into amendments to their respective employment agreements in 2009 through 2012 in connection with temporary reductions in base salary, thereby waiving any claim for termination for Good Reason due to a temporary base salary reduction in fiscal years 2009 through 2014.

Change of Control means: (a) our being merged with any other corporation, as a result of which we are not the surviving company or our shares are not exchanged for or converted into more than 50% of the voting securities of the merged company; (b) our sale or transfer of all or substantially all of our assets; or (c) any third party becoming the beneficial owner in one transaction or a series of transactions within 12 months, of at least 50% of our voting securities

**COMPENSATION COMMITTEE INTERLOCKS AND INSIDER PARTICIPATION**

The members of our Compensation Committee from January 2014 to December 2014 were Messrs. Formolo, McCluggage, McNulty and Perez de la Mesa. No member of our Compensation Committee during the last fiscal year (i) was, during fiscal year 2014, an officer or employee of the Company, (ii) was formerly an officer of the Company, or (iii) had any relationship requiring disclosure under Item 404 of Regulation S-K promulgated under the Securities Act of 1933, as amended (the Securities Act ).

**CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS**

Certain of our directors, executive officers, 5% beneficial owners and their affiliates have engaged in transactions with us in the ordinary course of business. We believe these transactions involved terms comparable to terms that would be obtained from an unaffiliated third party at the times the transactions were consummated. The following is a description of these transactions during our fiscal year ended December 31, 2014.

**Policies and Procedures Regarding Related Transactions**

Our Related Party Transactions Policy provides that we will only enter into or ratify a transaction with a related party when our board of directors, acting through the Audit Committee, determines that the transaction is in the best interests of ARC and our stockholders.

For the purposes of this policy, a related party means:

a member of the board of directors (or a nominee to the board of directors);

an executive officer;

any person who is known to be the beneficial owner of more than five percent of any class of our securities; or any immediate family member of any of the persons listed above.

We review all known relationships and transactions in which ARC and our directors, executive officers, and significant stockholders or their immediate family members are participants to determine whether such persons have a direct or indirect interest. Our legal staff is primarily responsible for developing and implementing processes and controls to obtain information regarding our directors, executive officers, and significant stockholders with respect to related party transactions and then determining, based on the facts and circumstances, whether



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ARC or a related party has a direct or indirect interest in these transactions. On a periodic basis, the legal team will review all transactions involving payments between ARC and any company that has an ARC executive officer or director as an officer or director. In addition, our directors and executive officers are required to notify us of any potential related party transactions and provide us with the information regarding such transactions.

If our legal department determines that a transaction is a related party transaction, the Audit Committee must review the transaction and either approve or disapprove it. If advance approval of a transaction is not feasible, the chair of the Audit Committee may approve the transaction and the transaction may be ratified by the Audit Committee in accordance with the Related Party Transactions Policy. In determining whether to approve or ratify a transaction with a related party, the Audit Committee will take into account all of the relevant facts and circumstances available to it, including, among any other factors it deems appropriate:

the benefits to us of the transaction;

the nature of the related party's interest in the transaction;

whether the transaction would impair the judgment of a director or executive officer to act in the best interests of ARC and our stockholders;

the potential impact of the transaction on a director's independence; and whether the transaction is on terms no less favorable than terms generally available to an unaffiliated third party under the same or similar circumstances.

Any member of the Audit Committee who is a related party with respect to a transaction under review may not participate in the deliberations or vote on the approval of the transaction.

### **Related Party Real Property Leases**

During our fiscal year ended December 31, 2014, we were a party to real property leases with entities owned by our former Chairman of the board and greater-than-5% stockholder, Mr. Chandramohan, and our current Chairman of the Board, President and Chief Executive Officer, Mr. Suriyakumar, for four of our facilities located in Costa Mesa, California, Los Angeles, California, San Jose, California, and Irvine, California. These facilities are leased to us under written lease agreements between us and Sumo Holdings Costa Mesa, LLC, Sumo Holdings, LA, LLC, Sumo Holdings San Jose, LLC, and Sumo Holdings Irvine, LLC, respectively. Messrs. Chandramohan and Suriyakumar are the only members of each of the Sumo Holdings limited liability companies.

Under these real property leases, we paid these entities rent in the aggregate amount of \$546,829 in 2014. We were also obligated to reimburse these entities for certain real property taxes and the actual costs incurred by these entities for insurance and maintenance on a triple net basis.

The real property leases described above were originally entered into by us between November 17, 1997 and September 23, 2003. Our board of directors determined that, as of the February 2005 closing of our initial public offering, we would not enter into any arrangements to lease any additional facilities from Messrs. Chandramohan and Suriyakumar or their affiliates. Our board of directors reviews and approves the renewal terms for any existing real property leases and requires that any extensions will not be approved if the proposed base rent exceeds the then-existing fair market rate in the applicable geographic market. Our Chief Financial Officer reviews relevant market data to ensure that lease term base rent for any extension term does not exceed the fair market rate and is authorized to consult with and retain the services of professionals, as necessary, to determine prevailing market rental rates.

### **Indemnification Agreements**

We have entered into, and expect to continue to enter into, indemnification agreements with our directors and executive officers that provide indemnification under certain circumstances for acts and omissions that may not be covered by any directors' and officers' liability insurance. The indemnification agreements may require us, among other things, to indemnify our officers and directors against certain liabilities that may arise by reason of their status or service as officers and directors (other than liabilities arising from willful misconduct of a culpable nature), to advance their expenses incurred as a result of any proceeding against them as to which they could be indemnified, and to obtain officers' and



directors insurance if available on reasonable terms.

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### **Registration Rights Agreement**

On April 10, 2000, we entered into a registration rights agreement with Messrs. Chandramohan and Suriyakumar, and with certain other holders of our common stock and holders of warrants to purchase our common stock, including entities affiliated with our director, Mr. Formolo, and our former director, Mr. Code, which registration rights agreement was amended as of December 29, 2004. Currently, the registration rights agreement is only in effect with respect to shares held by Messrs. Chandramohan and Suriyakumar (or entities in which they control a majority of voting shares), which are entitled to certain rights with respect to the registration of such shares under the Securities Act. These registration rights are summarized below.

*Piggyback Registrations.* If we propose to register any of our equity securities under the Securities Act (other than pursuant to a demand registration of registrable securities or a registration on Form S-4 or Form S-8) for us or for holders of securities other than the registrable securities, we will offer the holders of registrable securities the opportunity to register their registrable securities.

*Conditions and Limitations; Expenses.* The registration rights are subject to conditions and limitations, including the right of the underwriters to limit the number of shares to be included in a registration and our right to delay or withdraw a registration statement under specified circumstances. We will pay the registration expenses of the holders of registrable securities in demand registrations and piggyback registrations in connection with the registration rights agreement.

### **SECTION 16(a) BENEFICIAL OWNERSHIP REPORTING COMPLIANCE**

Section 16(a) of the Exchange Act requires directors and certain officers of the Company and persons who own more than 10% of our common stock to file with the SEC initial reports of beneficial ownership (Form 3) and reports of subsequent changes in their beneficial ownership (Form 4 or Form 5) of ARC's common stock. Such directors, officers and greater-than-10% stockholders are required to furnish us with copies of the Section 16(a) reports they file. The SEC has established specific due dates for these reports, and ARC is required to disclose in this report any late filings or failures to file.

Based solely on our review of copies of the Section 16(a) reports received or written representations from such officers, directors and greater-than-10% stockholders, we believe that all Section 16(a) filing requirements applicable to our officers, directors and greater-than-10% stockholders were complied with during the fiscal year ended December 31, 2014.

### **ADDITIONAL INFORMATION**

#### **Householding**

Under rules adopted by the SEC, we are permitted to deliver a single set of any proxy statement, information statement, annual report and prospectus to any household at which two or more stockholders reside if we believe the stockholders are members of the same family. This process, called householding, allows us to reduce the number of copies of these materials we must print and mail. Even if householding is used, each stockholder will continue to receive a separate proxy card or voting instruction card.

The Company is not householding for those stockholders who hold their shares directly in their own name. If you share the same last name and address with another Company stockholder who also holds his or her shares directly, and you would each like to start householding for the Company's annual reports, proxy statements, information statements and prospectuses for your respective accounts, then please contact our corporate secretary c/o ARC Document Solutions, Inc., 1981 North Broadway, Suite 385, Walnut Creek, California 94596, Attention: D. Jeffery Grimes, Secretary, telephone (925) 949-5100.

This year, some brokers and nominees who hold Company shares on behalf of stockholders may be participating in the practice of householding proxy statements and annual reports for those stockholders. If your household received a single proxy statement and annual report for this year, but you would like to receive your own copy this year, please contact our corporate secretary c/o ARC Document Solutions, Inc., 1981 North

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Broadway, Suite 385, Walnut Creek, California 94596, Attention: D. Jeffery Grimes, Secretary, telephone (925) 949-5100, and we will promptly send you a copy. If a broker or nominee holds Company shares on your behalf and you share the same last name and address with another stockholder for whom a broker or nominee holds Company shares, and together both of you would like to receive only a single set of the Company's disclosure documents, please contact your broker or nominee as described in the voting instruction card or other information you received from your broker or nominee.

If you consent to householding, your election will remain in effect until you revoke it. Should you later revoke your consent, you will be sent separate copies of those documents that are mailed at least 30 days or more after receipt of your revocation.

### **Stockholder Proposals for the 2016 Annual Meeting**

In order to present a proposal at our 2016 annual meeting, a stockholder must comply with the specific requirements set forth in our Second Amended and Restated Bylaws, including the requirement to provide notice in writing to our corporate secretary at our principal executive offices not later than the 90<sup>th</sup> day nor earlier than the 120<sup>th</sup> day before the one-year anniversary of our 2015 annual meeting of stockholders. The stockholder's notice must include the specific items set forth in our Second Amended and Restated Bylaws.

In order to submit a proposal for inclusion in our proxy materials for the 2016 annual meeting of stockholders, a stockholder must submit the proposal not later than November 27, 2015 pursuant to Rule 14a-8 of the Exchange Act. If we hold our 2016 annual meeting of stockholders more than 30 days before or after April 30, 2015 (the one-year anniversary date of the 2015 Annual Meeting of Stockholders), we will disclose the new deadline by which stockholders proposals must be received in our earliest possible Quarterly Report on Form 10-Q or, if impracticable, by any means reasonably determined to inform stockholders. Proposals also comply with SEC regulations under Rule 14a-8 regarding the inclusion of stockholder proposals in company-sponsored proxy materials.

You may contact our corporate secretary c/o ARC Document Solutions, Inc., 1981 North Broadway, Suite 385, Walnut Creek, California 94596, and Attention: D. Jeffery Grimes, Secretary, telephone (925) 949-5100 to request a printed copy of the relevant provision of our Second Amended and Restated Bylaws regarding the requirements for presenting stockholder proposals at our annual meetings of stockholders.

### **Additional Information**

We file annual, quarterly and current reports, proxy statements and other information with the SEC. You may read and copy any document we file with the SEC at the SEC's public reference room at 100 F Street, N.E., Washington, D.C. 20549. Please call the SEC at 1-800-SEC-0330 for information on the public reference room. The SEC maintains an internet site that contains annual, quarterly and current reports, proxy and information statements and other information that issuers file electronically with the SEC. The SEC's internet site is [www.sec.gov](http://www.sec.gov).

Our investor relations internet address is [ir.e-arc.com](http://ir.e-arc.com). We make available free of charge, on or through our investor relations webpage, our proxy statements, annual report on Form 10-K, quarterly reports on Form 10-Q, current reports on Form 8-K and any amendments to those reports filed or furnished pursuant to the Exchange Act, as soon as reasonably practicable after such material is electronically filed with, or furnished to, the SEC. We also make available, through our Investors webpage, statements of beneficial ownership of our equity securities filed by our directors, officers, 10% or greater stockholders and others under Section 16 of the Exchange Act. The reference to our website address does not constitute incorporation by reference of the information contained in the website and should not be considered part of this document.

A copy of our Code of Conduct, as defined under Item 406 of Regulation S-K, including any amendments thereto or waivers thereof, our Corporate Governance Guidelines, and board committee charters can also be accessed on our investor relations website [ir.e-arc.com](http://ir.e-arc.com) and selecting Corporate Governance from navigation menu. Our Code of Conduct applies to all directors, officers and employees, including our Chief Executive Officer, our Chief Financial Officer and our Controller. We will post any amendments to the Code of Conduct, and any waivers that are required to be disclosed by the rules of either the SEC or the NYSE, on our website.

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You can request a printed copy of these documents, excluding exhibits, at no cost, by contacting Investor Relations at (925) 949-5100 or by sending a request by mail to 1981 North Broadway, Suite 385, Walnut Creek, California 94596, Attention: David Stickney, Vice President Corporate Communications.

**YOUR VOTE AT THIS YEAR S ANNUAL MEETING OF STOCKHOLDERS IS IMPORTANT, NO MATTER HOW MANY OR HOW FEW SHARES YOU OWN. PLEASE SIGN AND DATE THE ENCLOSED PROXY CARD AND RETURN IT IN THE ENCLOSED POSTAGE-PAID ENVELOPE PROMPTLY.**

By order of the Board of Directors,

March 26, 2015

**D. Jeffery Grimes**

*Vice President, Senior Corporate Counsel & Corporate Secretary*

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***ARC DOCUMENT SOLUTIONS, INC.***

***ATTN: ARC Legal Department***

***1981 N. BROADWAY, SUITE 385***

***WALNUT CREEK, CA 94596***

**VOTE BY INTERNET - [www.proxyvote.com](http://www.proxyvote.com)**

Use the Internet to transmit your voting instructions and for electronic delivery of information up until 11:59 P.M. Eastern Time the day before the cut-off date or meeting date. Have your proxy card in hand when you access the web site and follow the instructions to obtain your records and to create an electronic voting instruction form.

**ELECTRONIC DELIVERY OF FUTURE PROXY MATERIALS**

If you would like to reduce the costs incurred by our company in mailing proxy materials, you can consent to receiving all future proxy statements, proxy cards and annual reports electronically via e-mail or the Internet. To sign up for electronic delivery, please follow the instructions above to vote using the Internet and, when prompted, indicate that you agree to receive or access proxy materials electronically in future years.

**VOTE BY PHONE - 1-800-690-6903**

Use any touch-tone telephone to transmit your voting instructions up until 11:59 P.M. Eastern Time the day before the cut-off date or meeting date. Have your proxy card in hand when you call and then follow the instructions.

**VOTE BY MAIL**

Mark, sign and date your proxy card and return it in the postage-paid envelope we have provided or return it to Vote Processing, c/o Broadridge, 51 Mercedes Way, Edgewood, NY 11717.

TO VOTE, MARK BLOCKS BELOW IN BLUE OR BLACK INK AS FOLLOWS:

KEEP THIS PORTION FOR YOUR RECORDS

DETACH AND RETURN THIS PORTION ONLY

**THIS PROXY CARD IS VALID ONLY WHEN SIGNED AND DATED.**

	<b>For</b>	<b>Withhold</b>	<b>For All</b>	To withhold authority to vote for any individual nominee(s), mark <b>For All Except</b> and write the number(s) of the nominee(s) on the line below.
	<b>All</b>	<b>All</b>	<b>Except</b>	
<b>The Board of Directors recommends you vote FOR the following:</b>	..	..	..	

**1. Election of Directors Nominees**

- |                            |                          |                            |
|----------------------------|--------------------------|----------------------------|
| 01 K. Suriyakumar          | 02 Thomas J. Formolo     | 03 Dewitt Kerry McCluggage |
| 04 James F. McNulty        | 05 Mark W. Mealy         |                            |
| 06 Manuel Perez de la Mesa | 07 Eriberto R. Scocimara |                            |

**The Board of Directors recommends you vote FOR proposals 2 and 3**

- |   | <b>For</b> | <b>Against</b> | <b>Abstain</b> |
|---|------------|----------------|----------------|
| <b>2.</b> Ratify the appointment of Deloitte & Touche LLP as ARC Document Solutions, Inc.'s independent registered public accounting firm for 2015. | ..         | ..             | ..             |
| <b>3.</b> Approve advisory, non-binding vote on executive compensation: and   | ..         | ..             | ..             |

**NOTE:** Transact any other business that may properly come before the annual meeting and any postponements and any adjournments of the annual meeting.

**Yes      No**

Please indicate if you plan to attend this meeting      ..      ..

Please sign exactly as your name(s) appear(s) hereon. When signing as attorney, executor, administrator, or other fiduciary, please give full title as such. Joint owners should each sign personally. All holders must

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sign. If a corporation or partnership, please sign in full corporate or partnership name, by authorized officer.

Signature  
[PLEASE  
SIGN WITHIN  
BOX]            Date

Signature (Joint Owners)    Date

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**Important Notice Regarding the Availability of Proxy Materials for the Annual Meeting:** The Notice & Proxy Statement, Annual Report is/are available at [www.proxyvote.com](http://www.proxyvote.com).

**ARC DOCUMENT SOLUTIONS, INC.**

**Annual Meeting of Stockholders**

**April 30, 2015 9:00 AM PDT**

**This proxy is solicited by the Board of Directors**

The undersigned hereby appoints Kumarakulasingam Suriyakumar, the Chairman of the Board, Chief Executive Officer, President and a director of ARC Document Solutions, Inc., and D. Jeffery Grimes, Secretary of ARC Document Solutions, Inc., and each of them, with full power of substitution, proxies of the undersigned to vote all shares of Common Stock of ARC Document Solutions Inc. held by the undersigned on March 2, 2015, at the annual meeting of stockholders to be held at the Diablo Country Club, 1700 Clubhouse Road, Diablo, CA 94528 on Thursday, April 30, 2015 at 9:00 a.m. PDT, and at any postponements or adjournments thereof. Without limiting the authority granted herein, the above named proxies are expressly authorized to vote as directed by the undersigned as to those matters set forth on the reverse side hereof. **If no directions are given, this Proxy will be voted FOR all of the director nominees named on the reverse side under Proposal 1 and FOR Proposals 2 and 3.** The above named proxies will vote in their discretion on all other matters that are properly brought before the annual meeting. The undersigned hereby revokes any proxy heretofore given to vote at such meeting.

**Continued and to be signed on reverse side**