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

FORM 10-Q

Quarterly Report under Section 13 or 15 (d) of
Securities Exchange Act of 1934

For the quarterly period ended March 31, 2007

Commission File Number 000-50045

EMPIRE GLOBAL CORP.

(Name of small business issuer in its charter)

Delaware	33-0823179
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification Number)

648 Finch Ave. East, Suite 2
Toronto, Ontario, M2K 2E6
(647) 229-0136
(Address and telephone number of principal executive offices)

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

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

Large accelerated filer [ ]   Accelerated Filer [ ]

Non-accelerated filer [ ]   Smaller reporting company [X]
(Do not check if Smaller reporting company)

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

There were 9,796,900 shares of Common Stock outstanding as of March 31, 2007.

ITEM 1. FINANCIAL STATEMENTS

The un-audited quarterly financial statements for the period ended December 31, 2008, prepared by the company, immediately follow.

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ITEM 1. FINANCIAL STATEMENTS

EMPIRE GLOBAL CORP.
(FORMERLY TRADESTREAM GLOBAL CORP.)

INTERIM CONSOLIDATED FINANCIAL STATEMENTS
FOR THE THREE MONTH PERIODS ENDED
MARCH 31, 2007 and 2006

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EMPIRE GLOBAL CORP.
(FORMERLY TRADESTREAM GLOBAL CORP.)
Consolidated Balance Sheets
(Unaudited)

	March 31, 2007 US$ (Unaudited)	December 31, 2006 US$ (Audited)
ASSETS		
Current Assets		
Pre-paid and sundry assets of continuing operations	101,433	101,433
Total Current Assets	101,433	101,433
Property and equipment, net	6,805	7,163
Investment in Armistice Resources Corp.	834,708	839,207
Organization Cost	1,461	1,469
	944,408	942,972
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities		
Accounts payable and accrued liabilities of continuing operations	87,699	-
Accounts payable and accrued liabilities of discontinued operations	324,650	325,650
Advances from related party-discontinued operations	32,500	32,500
Total Current Liabilities	444,849	357,150
Commitments and Contingencies	-	-
Stockholder's Equity		
Preferred Stock, $0.0001 par value, 20,000,000 shares authorized,none issued and outstanding.	-	-
Capital Stock, $0.0001 par value,80,000,000 shares authorized, shares issued and outstanding, 9,796,900 at March 31, 2007 and December 31, 2006	980	980
Additional paid in capital	4,119,216	4,119,216
Accumulated other comprehensive loss	4,506	-
Deficit	(3,616,131)	(3,528,074)
Total Stockholders' Equity	499,559	592,122
	944,408	949,272

See notes to consolidated financial statements

EMPIRE GLOBAL CORP.
(FORMERLY TRADESTREAM GLOBAL CORP.)
Consolidated Statements of Operations and Comprehensive Loss
(Unaudited)

	March 31, 2007 US$	March 31, 2006 US$ Restated
Income from continuing operations	-	-
General and administrative expenses	88,057	140,267
Operating loss- continuing operations	(88,057)	(140,267)
Other (expense)/income	-	-
Loss from continuing operations before income taxes	(88,057)	(140,267)
Income taxes	-	-
Loss from continuing operations	(88,057)	(140,267)
Loss on discontinued operations	-	(370,642)
Net Loss	(88,057)	(510,909)
Foreign currency translation adjustment	-	(15,030)
Comprehensive Loss	(88,057)	(525,939)
Basic and fully diluted loss per share - continuing operations	(0.01)	(0.02)
Basic and fully diluted loss per share - discontinued operations	-	(0.05)
Basic and fully diluted loss per share	(0.01)	(0.07)
Basic and fully diluted weighted average number of shares	9,796,900	7,799,967

See notes to consolidated financial statements

EMPIRE GLOBAL CORP.
(FORMERLY TRADESTREAM GLOBAL CORP.)
Consolidated Statements of Cash Flows
(Unaudited)

	Three months March 31, 2007 US$	2006 US$ Restated
Cash Flows from continuing operations - Operating Activities		
Net loss	(88,057)	(510,909)
Adjustments to reconcile net loss to net cash used in operating activities		
Depreciation and amortization	358	448
Accounts payable and accrued charges	87,699	(416,297)
Prepaid and sundry assets	-	(94,612)
Net cash used in operating activities	-	(448)
Net cash provided by discontinued operations	-	8,395
Cash Flows from Investing Activities		
Net cash used in investing activities	-	-
Cash Flows from Financing Activities		
Advances from related parties	-	17,500
Net cash provided by financing activities	-	17,500
Effect of foreign exchange fluctuation in cash	-	7,002

Net (decrease) increase in cash and cash equivalents	-	33,344
Cash and cash equivalents - beginning of year	-	274,186
Cash and cash equivalents - end of year	-	307,530

Supplemental disclosure of cash flow information:

Cash paid during the year for:		
Interest paid	-	627,170
Income taxes paid	-	-

(See also Note 6 for disclosures of discontinued operations not affecting cash)

See notes to consolidated financial statements

EMPIRE GLOBAL CORP.
(FORMERLY TRADESTREAM GLOBAL CORP.)
Notes to Consolidated Financial Statements
(Unaudited)

1. Nature of Business and Operations

Empire Global Corp. ("Empire" or "the Company") was incorporated in the state of Delaware on August 26, 1998 as Pender International Inc. In 2005, pursuant to two failed proposals to enter into the technology business the Company changed its name to Vianet Technologies Group Ltd. and subsequently to Tradestream Global Corp. On September 30, 2005 contemporaneously with a change in management and business plan changed its name to Empire Global Corp. The Company's principal executive offices are headquartered in Canada.

In June 2004, the Company acquired IMM Investments Inc. an Ontario Corporation in exchange for 210,000 (21 million pre stock splits) shares paid to the former shareholder of IMM thereby making IMM a wholly owned subsidiary. As described in Note 9 - Recovery of IMM Investments Inc., IMM owns 5 million (20 million pre reverse stock split) shares of Armistice Resources Corp. a mining company in Northern Ontario. In June 2005, the Company sold its interests in IMM in exchange for a Promissory Note of $3,000,000 plus interest accrued to maturity and secured by the shares of IMM. As described in Note 8 - Notes Receivable, the Note has been cancelled and the shares of IMM recovered by the Company.

On November 17, 2005 the Company acquired 501 Canada Inc. an Ontario Corporation through Empire Global Acquisition Corp. (EGAC) our wholly owned subsidiary in exchange for 6,240,000 shares paid to the former shareholder of 501. As explained in Note 6 - Discontinued Operations, on September 30, 2006, the Company discontinued the 501 business and cancelled the 6,240,000 shares issued and eliminated the assets and liabilities associated with 501.

As a result of the above, the Company has an interest in Armistice Resources Corp. and is actively seeking new business opportunities.

2. Going Concern

These consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America with the assumption that the Company will be able to realize its assets and discharge its liabilities in the normal course of business.

The Company has incurred continuing losses amounting to $790,098 and total losses of $3,616,131 including losses from discontinued operations of $2,826,033 since inception. Continuation as a going concern is uncertain and dependant upon obtaining additional sources of financing to sustain its operations and achieving future profitable operations, the outcome of which cannot be predicted at this time. In the event the Company cannot obtain the necessary funds, it will be unlikely that the Company will be able to continue as a going concern. Management plans to mitigate its losses in future years by significantly reducing its operating expenses and seeking out new business opportunities. However, there is no assurance that the Company will be able to obtain additional financing, reduce their operating expenses or be successful in locating or acquiring a viable business.

The consolidated financial statements do not include any adjustments to reflect the possible future effects on the recoverability and classification of assets or the amounts and classification of liabilities that may result from the possible inability of the Company to continue as a going concern.

3. Summary of Significant Accounting Policies

The Company's significant accounting policies and recent accounting pronouncements are included in the Company's Form 10-K dated and filed on June 29, 2009 for the fiscal year ended December 31, 2006. A summary of critical accounting policies are described below.

a) Basis of Financial Statement Presentation

The accompanying consolidated interim financial statements of the Company have been prepared in accordance with accounting principles generally accepted in the United States of America for interim financial information and the requirements of item 310 (b) of Regulation S-B. Certain information and disclosures normally included in financial statements prepared in accordance with accounting principles generally accepted in the United States of America have been condensed or omitted pursuant to the rules and regulations of the Securities and Exchange Commission (the "SEC"). The consolidated interim financial statements reflect all adjustments (consisting only of normal recurring adjustments), which, in the opinion of management, are necessary for a fair presentation of the results for the periods presented. Except for the adoption of new accounting policies as disclosed in note 3, there have been no significant changes of accounting policies since December 31, 2006. The results from operations for the periods are not indicative of the results expected for the full fiscal year or any future period. These consolidated interim financial statements should be read in conjunction with the annual consolidated financial statements and notes for the year ended December 31, 2006.

b) Principles of consolidation

These consolidated financial statements include the accounts of the Company and an inactive wholly owned subsidiary, Montebello Developments Corp., as well as results from the discontinued operations of Empire Global Acquisition Corp. ("EGAC") and IMM Investments Inc. a wholly owned subsidiary.

c) Reclassifications

Certain prior period amounts in the accompanying consolidated financial statements have been reclassified to conform to the current period's presentation. These reclassifications had no effect on the consolidated results of operations or financial position for any period presented.

d) Use of Estimates

In preparing the Company's financial statements in conformity with accounting principles generally accepted in the United States of America, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting periods. Actual results could differ from those estimates.

Significant estimates made by management are, among others, realizability of long-lived assets, and deferred taxes. Management reviews its estimates on a quarterly basis and, where necessary, makes adjustments prospectively.

e) Income Taxes

Income taxes are provided in accordance with Statement of Financial Accounting Standards No. 109 (SFAS 109), Accounting for Income Taxes. A deferred tax asset or liability is recorded for all temporary differences between financial and tax reporting and net operating loss carryforwards. Deferred tax expense (benefit) results from the net change during the year of deferred tax assets and liabilities.

Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion of all of the deferred tax assets will be realized. Deferred tax assets and liabilities are adjusted for the effects of changes in tax laws and rates on the date of enactment.

f) Equipment and Depreciation

Revenue producing real estate and equipment are stated at cost less accumulated depreciation. Depreciation, based on the estimated useful lives of the assets, is provided as follows:

Equipment	20%	Declining Balance
Buildings of discontinued operations	2.5%	Straight line

As described in Note 6 the Company discontinued the operations of its former subsidiary EGAC during the period covered by this report. As a result of the discontinued EGAC operations the revenue producing real estate and the depreciation associated with these assets will no longer be reflected.

g) Organization Costs

Organization costs are recorded at cost and is not amortized as its life is deemed to be indefinite. The cost is tested annually for impairment in accordance with SFAS No. 142, "Goodwill and Other Intangible Assets". The impairment test consists of comparing the fair value of the incorporation cost with its carrying amount. If the carrying amount exceeds the fair value, an impairment loss is recognized in an amount equal to the excess. As of December 31, 2006 and 2005, no impairment losses have been identified.

h) Fair Value of Financial Instruments

The carrying value of the Company's short term investments, prepaid and sundry assets, sundry receivables, bank indebtedness, accounts payable and accrued charges, and advances from shareholder approximate fair value because of the short term maturity of these financial instruments.

i) Foreign Currency Translation

The Company accounts for foreign currency translation pursuant to SFAS No. 52, "Foreign Currency Translation". The Company's functional currency was the Canadian dollar. Assets and liabilities are translated into United States dollars using the current exchange rate, while revenues and expenses are translated using the average exchange rates prevailing throughout the year. Translation adjustments are included in other comprehensive income for the period.

During the year ended December 31, 2006 the Company discontinued the operations of its wholly owned subsidiary EGAC (501) for which the operational currency was the Canadian Dollar. All remaining expenses where incurred in US Dollars.

j) Comprehensive Income

The Company adopted SFAS No. 130, "Reporting Comprehensive Income.", SFAS No. 130 establishes standards for reporting and presentation of comprehensive income and its components in a full set of financial statements. Comprehensive income is presented in the statements of operations, and consists of net income and unrealized gains (losses) on available for sale marketable securities; foreign currency translation adjustments and changes in market value of future contracts that qualify as a hedge; and negative equity adjustments recognized in accordance with SFAS 87. SFAS No. 130 requires only additional disclosures in the financial statements and does not affect the Company's financial position or results of operations.

k) Concentration of Credit Risk

SFAS No. 105, "Disclosure of Information About Financial Instruments with Off Balance Sheet Risk and Financial Instruments with Concentration of Credit Risk", requires disclosure of any significant off balance sheet risk and credit risk concentration. The Company does not have significant off balance sheet risk or credit concentration.

l) Recent Accounting Pronouncements

In March 2005, the FASB issued FASB Staff Position ("FSP") No. 46(R) 5, "Implicit Variable Interests under FASB Interpretation No. ("FIN") 46 (revised December 2003), Consolidation of Variable Interest Entities" ("FSP FIN 46R 5"). FSP FIN 46R 5 provides guidance for a reporting enterprise on whether it holds an implicit variable interest in Variable Interest Entities ("VIEs") or potential VIEs when specific conditions exist. This FSP is effective in the first period beginning after March 3, 2005 in accordance with the transition provisions of FIN 46 (revised December 2003), "Consolidation of Variable Interest Entities an Interpretation of Accounting Research Bulletin No. 51" ("FIN 46R"). The adoption of FSP FIN 46R 5 in 2005 did not have an impact on the Company's results of operations and financial position.

In March 2005, the FASB issued Interpretation No. 47, "Accounting for Conditional Asset Retirement Obligations" ("FIN 47"), which will result in (1) more consistent recognition of liabilities relating to asset retirement obligations, (2) more information about expected future cash outflows associated with those obligations, and (3) more information about investments in long lived assets because additional asset retirement costs will be recognized as part of the carrying amounts of the assets. FIN 47 clarifies that the term "conditional asset retirement obligation" as used in SFAS No. 143, "Accounting for Asset Retirement Obligations", refers to a legal obligation to perform an asset retirement activity in which the timing and/or method of settlement are conditional on a future event that may or may not be within the control of the entity. The obligation to perform the asset retirement activity is unconditional even though uncertainty exists about the timing and/or method of settlement. Uncertainty about the timing and/or method of settlement of a conditional asset retirement obligation should be factored into the measurement of the liability when sufficient information exists. FIN 47 also clarifies when an entity would have sufficient information to reasonably estimate the fair value of an asset retirement obligation. FIN 47 is effective no later than the end of fiscal years ending after December 15, 2005. The adoption of FIN 47 in 2005 did not have a material impact on the financial position or results of operations of the Company.

In May 2005, the FASB issued SFAS No. 154, "Accounting Changes and Error Corrections", which replaces APB Opinion No. 20, "Accounting Changes", and SFAS No. 3, "Reporting Accounting Changes in Interim Financial Statements An Amendment of APB Opinion No. 28". SFAS No. 154 provides guidance on the accounting for and reporting of changes in accounting principles and error corrections. SFAS No. 154 requires retrospective application to prior period financial statements of voluntary changes in accounting principle and changes required by new accounting standards when the standard does not include specific transition provisions, unless it is impracticable to do so. SFAS No. 154 also requires certain disclosures for restatements due to correction of an error. SFAS No. 154 is effective for accounting changes and corrections of errors made in fiscal years beginning after December 15, 2005, and is required to be adopted by the Company as of January 1, 2006. The impact that the adoption of SFAS No. 154 will have on the Company's results of operations and financial condition will depend on the nature of future accounting changes adopted by the Company and the nature of transitional guidance provided in future accounting pronouncements.

In February 2006, the FASB issued SFAS No. 155 ("SFAS 155"), "Accounting for Certain Hybrid Financial Instruments - an amendment of FASB Statements No. 133 and 140". This Statement amends FASB Statements No. 133, "Accounting for Derivative Instruments and Hedging Activities", and No. 140, "Accounting for Transfers and Servicing of Financial Assets and Extinguishments of Liabilities". This Statement resolves issues addressed in Statement 133 Implementation Issue No. D1, "Application of Statement 133 to Beneficial Interests in Securitized Financial Assets." This statement is effective for all financial instruments acquired or issued after the beginning of an entities first fiscal year that begins after September 15, 2006. Adoption of SFAS 155 did not have a material impact on the Company's consolidated financial statements.

In March 2006, the FASB issued SFAS No. 156 ("SFAS 156"), "Accounting for Servicing of Financial Assets - an amendment of FASB Statement No. 140". SFAS 156 amends SFAS No. 140, "Accounting for Transfers and Servicing of Financial Assets and Extinguishment of Liabilities," with respect to accounting for separately recognized servicing assets and servicing liabilities. SFAS 156 is effective for fiscal years that begin after September 15, 2006, with early adoption permitted as of the beginning of an entity's fiscal year. The Company does not have any servicing assets or servicing liabilities and, accordingly, the adoption of SFAS 156 did not have a material impact on the Company's consolidated financial statements.

In July 2006, the FASB issued FASB Interpretation No. 48 ("Interpretation No. 48 or FIN 48"), "Accounting for Uncertainty in Income Taxes". Interpretation No. 48 clarifies the accounting for uncertainty in income taxes recognized in an enterprise's financial statements in accordance with SFAS No. 109, "Accounting for Income Taxes". Interpretation No. 48 prescribes a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. Interpretation No. 48 also provides guidance on derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition. Interpretation No. 48 is effective beginning January 1, 2007.

The Company adopted the provisions of FIN 48 on January 1, 2007. FIN 48 provides detailed guidance for the financial statement recognition, measurement and disclosure of uncertain tax positions recognized in the financial statements in accordance with SFAS 109. Tax positions must meet a "more-likely-than-not" recognition threshold at the effective date to be recognized upon the adoption of FIN 48 and in subsequent periods. The adoption of FIN 48 had an immaterial impact on the Company's consolidated financial position and did not result in unrecognized tax benefits being recorded. Accordingly, no corresponding interest and penalties have been accrued. The Company files income tax returns in the U.S. federal and state jurisdictions. There are currently no federal or state income tax examinations underway for these jurisdictions. Furthermore, the Company is no longer subject to U.S. federal income tax examinations by the Internal Revenue service for tax years before 2003 and for state and local tax authorities for years before 2002. The Company does, however, have prior year net operating losses which remain open for examination.

In September 2006, the FASB issued SFAS No. 157, Fair Value Measurements ("SFAS No. 157"). SFAS No. 157 defines fair value, establishes a framework for measuring fair value and enhances disclosures about fair value measures required under other accounting pronouncements, but does not change existing guidance as to whether or not an instrument is carried at fair value. SFAS No.

157 will be effective for the Company on January 1, 2008. Adoption of SFAS 157 is not expected to have a significant impact on our consolidated financial statements.

In February 2007, the FASB issued SFAS No. 159 ("SFAS 159"), "The Fair Value Option for Financial Assets and Financial Liabilities - Including an amendment of FASB Statement No. 115". SFAS 159 permits entities to choose to measure many financial instruments and certain other items at fair value. Unrealized gains and losses on items for which the fair value option has been elected will be recognized in earnings at each subsequent reporting date. SFAS 159 will be effective for the Company on January 1, 2008. Adoption of SFAS 159 is not expected to have a material impact on the Company's consolidated financial statements.

In December 2007, the FASB issued SFAS No. 141(R), Business Combinations ("SFAS 141(R)"), which replaces SFAS 141, Business Combinations, requires an acquirer to recognize the assets acquired, the liabilities assumed, and any non-controlling interest in the acquiree at the acquisition date, measured at their fair values as of that date, with limited exceptions. This Statement also requires the acquirer in a business combination achieved in stages to recognize the identifiable assets and liabilities, as well as the non-controlling interest in the acquiree, at the full amounts of their fair values. SFAS 141(R) makes various other amendments to authoritative literature intended to provide additional guidance or to confirm the guidance in that literature to that provided in this Statement. This Statement applies prospectively to business combinations for which the acquisition date is on or after the beginning of the first annual reporting period beginning on or after December 15, 2008. We expect the adoption of SFAS 141(R) will have an impact on our accounting for future business combinations, but the effect is dependent upon the acquisitions that are made in the future.

In December 2007, the Emerging Issues Task Force ("EITF") of the FASB reached a consensus on Issue No. 07-1, Accounting for Collaborative Arrangements ("EITF 07-1"). The EITF concluded on the definition of a collaborative arrangement and that revenues and costs incurred with third parties in connection with collaborative arrangements would be presented gross or net based on the criteria in EITF 99-19 and other accounting literature. Based on the nature of the arrangement, payments to or from collaborators would be evaluated and its terms, the nature of the entity's business, and whether those payments are within the scope of other accounting literature would be presented. Companies are also required to disclose the nature and purpose of collaborative arrangements along with the accounting policies and the classification and amounts of significant financial-statement amounts related to the arrangements. Activities in the arrangement conducted in a separate legal entity should be accounted for under other accounting literature; however required disclosure under EITF 07-1 applies to the entire collaborative agreement. This Issue is effective for financial statements issued for fiscal years beginning after December 15, 2008, and interim periods within those fiscal years, and is to be applied retrospectively to all periods presented for all collaborative arrangements existing as of the effective date. We do not expect Adoption of EITF 07-1 to have a significant impact on our consolidated financial statements.

In December 2007, FASB issued SFAS No. 160, Noncontrolling Interests in Consolidated Financial Statements ("SFAS 160"), which amends Accounting Research Bulletin No. 51, Consolidated Financial Statements, to improve the relevance, comparability, and transparency of the financial information that a reporting entity provides in its consolidated financial statements. SFAS 160 establishes accounting and reporting standards that require the ownership interests in subsidiaries not held by the parent to be clearly identified, labelled and presented in the consolidated statement of financial position within equity, but separate from the parent's equity. This statement also requires the amount of consolidated net income attributable to the parent and to the non-controlling interest to be clearly identified and presented on the face of the consolidated statement of income. Changes in a parent's ownership interest while the parent retains its controlling financial interest must be accounted for consistently, and when a subsidiary is deconsolidated, any retained non-controlling equity investment in the former subsidiary must be initially measured at fair value. The gain or loss on the deconsolidation of the subsidiary is measured using the fair value of any non-controlling equity investment.

The Statement also requires entities to provide sufficient disclosures that clearly identify and distinguish between the interests of the parent and the interests of the non-controlling owners. This Statement applies prospectively to all entities that prepare consolidated financial statements and applies prospectively for fiscal years, and interim periods within those fiscal years, beginning on or after December 15, 2008. We do not expect adoption of SFAS 160 to have a significant impact on our consolidated financial statements.

In June 2007, the EITF of the FASB reached a consensus on Issue No. 07-3, Accounting for Nonrefundable Advance Payments for Goods or Services Received for Use in Future Research and Development Activities ("EITF 07-3"). EITF 07-3 requires that non-refundable advance payments for goods or services that will be used or rendered for future research and development activities should be deferred and capitalized. As the related goods are delivered or the services are performed, or when the goods or services are no longer expected to be provided, the deferred amounts would be recognized as an expense. This Issue is effective for financial statements issued for fiscal years beginning after December 15, 2007 and earlier application is not permitted. This consensus is to be applied prospectively for new contracts entered into on or after the effective date. The pronouncement is not expected to have a material effect on our consolidated financial statements.

In March 2008, the FASB issued SFAS No. 161 (SFAS 161), Disclosures about Derivative Instruments and Hedging Activities - An Amendment of FASB Statement No. 133 (SFAS 133). This statement is intended to improve financial reporting of derivative instruments and hedging activities by requiring enhanced disclosures about (a) how and why an entity uses derivative instruments, (b) how derivative instruments and related hedged items are accounted for under SFAS 133 and its related interpretations and (c) how derivative instruments and related hedged items affect an entity's financial position, financial performance and cash flows. The provisions of SFAS 161 are effective for fiscal years beginning after November 15, 2008. This statement was effective for us on January 1, 2009. Early adoption of this provision was prohibited. The adoption of this statement did not have a material impact on our financial statements.

In April 2008, the FASB issued FSP No. 142-3, Determination of the Useful Life of Intangible Assets (FSP 142-3). FSP 142-3 amends the factors to be considered in developing renewal or extension assumptions used to determine the useful life of intangible assets under SFAS No. 142, Goodwill and Other Intangible Assets. Its intent is to improve the consistency between the useful life of an intangible asset and the period of expected cash flows used to measure its fair value. This FSP is effective prospectively for intangible assets acquired or renewed after January 1, 2009. The adoption of FSP 142-3 did not have a material impact on our financial statements.

m) Investment in Armistice Resources Corp.

The investment in Armistice Resources Corp. consists of 5,000,000 shares of that Company and was stated at cost at December 31, 2006. The effect of fluctuation in the value of the Canadian dollar versus the United States dollar was a reduction of $4,506 reflected in the cost value of our investment in Armistice on March 31, 2007. On March 31, 2007 shares in that Company had a quoted market value of $0.52 Canadian per share.

4. Equipment

Equipment of continuing operations at March 31, 2007 consists of the following:

Telephone system	$ 11,192
Less accumulated depreciation	4,387
	$ 6,805

5. Advances from Related Party

Advances due from related parties for continuing operations are non-interest bearing and are due on demand. Advances from related parties as of March 31, 2007 are as follows:

Prosper consulting (Retainer for Chan action)	$ 15,000
Gold Street Capital (Retainer for SF Group)	17,500
Total Advances from Related Parties:	$ 32,500

6. Discontinued Operations

1. Previously on October 27, 2005, the Company entered into a Plan of Merger and Reorganization (the "501 Plan") with 501 Canada Inc. ("501"), an Ontario corporation, to acquire 100% of 501. 501 reportedly owned and operated two revenue-producing commercial real estate properties in Toronto, Canada. Pursuant to the 501 Plan, the Company issued a total of 6,240,000 shares of common stock with an effective date of November 17, 2005 to the former shareholders of the 501. The 501 Plan provided for the survival of Representations and Warrantees for a period of 12 months from the effective date of the Plan.

   On October 1, 2007 the parties completed a mutual termination agreement effective as of September 30, 2006 whereby the Company would dispose of 501 to Chan in exchange for return and cancellation of the 6,240,000 shares of the Company issued to Chan. Additional details of the events leading up to the discontinuance of our wholly owned subsidiary Empire Global Acquisition Corp. (EGAC) are included in our form 10-K filed on June 29, 2009 for the year ended December 31, 2006.

2. On November 4, 2005, the Company entered into a Plan of Merger and Reorganization with Excel Empire Limited ("Excel") (the "Excel Plan"), a British Virgin Islands corporation, to acquire a 100% interest in Excel. Pursuant to the Excel Plan, Excel agreed to merge into the Company. On completion, the shareholders of Excel would receive a total of 36,400,000 restricted shares of the Company's common stock in exchange for 100% of the issued and outstanding stock of Excel. The Company issued 36,400,000 shares as required by the terms and retained the certificates in escrow contingent upon completion of the Excel Agreement. On August 1, 2006 the Company and Excel agreed to amend the agreement to a Share Purchase Agreement rather than a Merger Agreement since the result of the agreement was to ensure the survival of Excel as a wholly owned subsidiary of the Company.

   As a result of delays in completing the Excel Plan, the Company conducted an onsite evaluation of the Sunwin project and determined that it was not in the best interests of the stockholders' to complete the acquisition of Excel therefore, on May 5, 2008 our board members resolved to cancel the 36,400,000 shares issued to Xu Bing and assigns and terminated the Excel Plan as amended for the acquisition of Excel Empire Limited. Additional details of the events leading up to the cancellation of the Excel Plan are included in our form 10-K filed on June 29, 2009 for the year ended December 31, 2006.

As described above, on September 30, 2006 the Company discontinued the operations of EGAC. The transaction was determined by a mutual termination agreement between the Company and the former shareholders of 501 whereby the assets and liabilities of EGAC would be returned to the former shareholders of 501 in exchange for the 6,240,000 shares of the Company issued to the shareholders of 501 at acquisition of 501 on October 27, 2005.

As a result of the discontinuance of the EGAC Operations, the Company assumed liabilities associated with development of the EGAC business including legal, accounting and consulting fees and no longer has revenue producing real estate or the associated mortgages, bank debt and financing costs as well as fees and charges. The net losses in 2006 were attributed primarily to costs incurred for auditing as well as legal fees associated with defending claims made against the company and its directors by the principals of 501 Canada Inc and business development fees of $468,699 paid to a related party. Accordingly, net loss of the EGAC component is reported as a discontinued operation on the income statement and net income has been reclassified and segregated as loss from discontinued operations.

In addition, although the company abandoned its intention to complete the Excel Empire Limited acquisition subsequent to the period covered by this report, business development charges, legal and accounting fees were incurred during this period and recorded as expenses. The following table details selected income statement information related to our discontinued operations that have been segregated as appropriate in the consolidated balance sheet for the period ended March 31, 2006.

	Three months ended March 31, 2006
Revenue of discontinued operations	$ 210,320
Expenses of discontinued operations	304,932
Net loss from discontinued operations	$ 94,612

Cash flows from discontinued operations comprise of the following:

	Three months ended March 31, 2006
Cash Flow from Discontinued Operations	8,395

As a result of the discontinued operations the Company recorded supplemental noncash transactions from discontinued operations of $101,995 for the period ended March 31, 2006.

7. Retirement of Treasury Stock

At December 31, 2006, in connection with the discontinued operations of EGAC, the Company retired 6,240,000 shares issued for the acquisition of 501 Canada Inc. by using the retirement method to dispose of the shares.

8. Notes Receivable

On June 17, 2005, the Company reported that it entered into an agreement of Purchase and Sale between the company formerly known as Pender International Inc. and Blazing Holdings Inc. ("Blazing") an Ontario Corporation controlled by the father of our former Chairman, a former shareholder, (the "IMM Agreement") to dispose of IMM to Blazing in exchange for a $3,000,000 Promissory Note.

The Company is required to conduct an analysis of the collectibility of the Note that may result in our having to recognize a loss under SFAS 5, "Accounting for Contingencies". Despite several notices to Blazing demanding disclosure information, Blazing ignored our requests therefore, abandoned communication with the Company and accordingly, disappeared. The Company considers death or disappearance of the debtors as a material factor related to the collectibility of the note. Abandonment was deemed to be default by dishonor of its obligations under the IMM Agreement.

The Company has therefore terminated the IMM Agreement, disposed of the Promissory Note and recovered the shares of IMM Investments Inc. (collateral security of the Note). Since the Company received no consideration at the closing of the IMM Agreement and the Promissory Note was secured by the shares of IMM, the Company took back ownership of IMM Investments Inc. and restored the values on the Company's books and records. The Company filed Articles of Revival for IMM Investments Inc. with the Province of Ontario and the corresponding annual tax returns for IMM with both the Province of Ontario and the Government of Canada. Therefore, IMM Investments Inc. became a wholly owned subsidiary of the Company.

The Note has been cancelled; therefore the principal and accrued interest no longer are reflected on our Consolidated Financial Statements. The Note was impaired as follows:

Determination of Impairment:	
Estimated amount collectible	None
Impairment recorded before recovery of collateral	$ 3,045,000
Recovery of collateral:	
Investment in Armistice at cost:	$ 839,207
Incorporation cost	1,469
Major assets of recovered:	840,676
Net loss on disposal of Note and recovery of collateral	$2,204,324

9. Recovery of IMM Investments Inc.

As described in Note 8, due to the rescission of the agreement between the Company (formerly known as "Pender") and Blazing Holdings Inc., the Company has recovered its investment in IMM Investments Inc. ("IMM"). On July 9, 2004 the Company acquired 100% of IMM, thus making IMM a wholly owned subsidiary of the Company. The Company acquired IMM from KJ Holding Inc. ("KJ"), an Ontario Corporation, by issuing KJ 210,000 (post share splits) restricted shares of Pender in exchange for 100% of the issued and outstanding common shares of IMM. The Company accounted for this acquisition using the purchase method of accounting.

10. Restatement of Previously Issued Consolidated Financial Statements

As previously announced on Form 10-QSB for the period ended September 30, 2006, the Company has restated its previously issued consolidated financial statements for the periods ended December 31, 2005, March 31, 2006 and June 30, 2006, to reflect the effect of accruals related to services provided by contractors. Furthermore, the restatements adopted changes pursuant to the Company's responses to the Comment Letter received from the SEC on June 27, 2006 as previously reported on the form 10QSB for the period ended June 30, 2006.

Restatements to the consolidated financial statements for the year ended December 31, 2005 on form 10KSB filed April 18, 2006, are included in our form 10K for the year ended December 31, 2006 filed on June 29, 2009 while restatements for the three and six month periods ended March 31, 2006 and June 30, 2006 filed on form 10QSB on May 19, 2006 and August 22, 2006 respectively in respect of the above adjustments, and specifically comprise the following:

Restatement of form 10QSB filed May 19, 2006 and form 10QSB filled August 22, 2006.

On October 12, 2005 the Company authorized the issuance of 814,100 restricted shares of common stock of the Company to investors in exchange for the cancellation of debt of $472,178 owed by the Company. On October 18, 2005 the Company filed a form 8-K announcing that the shares were issued. Although the Company announced the issuance properly and reported the form 8-K filing on the form 10KSB report for the period ended December 31, 2005, these shares were not reflected in the total issued and outstanding shares.

i) The number of issued and outstanding shares for the periods ended March 31, 2006 and June 30, 2006 will increase from 6,985,867 as originally stated to 7,799,967 to reflect the shares added to the total.
ii) For the period ended March 31, 2006 the stockholders' equity will change from $1,607,051 as originally stated to $1,190,754 and the basic and fully diluted weighted average number of shares outstanding during the period will be adjusted from 6,985,867 as originally stated to 7.799,967.
iii) For the period ended June 30, 2006 the stockholders' equity will change from $1,533,284 as originally stated to $610,690 and the basic and fully diluted weighted average number of shares outstanding will be adjusted from 6,985,867 as originally stated to 7,799,697.

In addition, over the period from January 1, 2006 to date, the Company engaged various contractors to carry out duties such as, but not limited to, accounting, advertising and promotion, project assessment, public and investor relations and administration and regulatory filing. Although the contractors fulfilled their obligations to the Company over the relevant periods, the remuneration factors and basis at that time were non determinable.

At a meeting of the directors held on June 30, 2006, the board of directors adopted and approved a standard contract format acceptable to the Company, and entered into informal agreements with the contractors. The contracts provide for remuneration to be paid in cash or by stock-based compensation in lieu of cash or a combination thereof on a quarterly basis. At a meeting of the directors held on August 21, 2006 the board of directors authorized the stock-based compensation based on the billings provided by each independent contractor pursuant to their respective contracts received in the current quarter.

The effect of these errors on the interim consolidated financial statements for the periods ended March 31, 2006 and June 30, 2006 are as follows:

i) The consolidated interim balance sheet will be adjusted to reflect the outstanding liability shares and shareholder's deficit as a result of the contractor services. The accrued liability at March 31, 2006 and June 30, 2006 will change from $0 to $416,297 and from $0 to $922,595, respectively. The shareholders' deficit will be adjusted by the change in the net income as described below.
ii) The basic and diluted loss per share on the consolidated interim statement of operations and comprehensive loss at March 31, 2006 and June 30, 2006 will change from $0.02 to $0.07 and from $0.01 to $0.08, respectively.
iii) The consolidated interim statement of operations and comprehensive loss will be corrected to reflect the added expenses due to the contractor services. The net loss for the three month periods ended March 31, 2006 and June 30, 2006 will change from $94,612 to $510,909 and from $51,426 to $557,723, respectively.
iv) The consolidated interim statement of cash flows will be corrected to reflect the results of the consolidated statement of operations and comprehensive loss.

Retroactive treatment has been given to reclassifications in these consolidated financial statements.

11. Share based payments and Shareholder Equity

On July 9, 2004, the Company issued 3,000,000 shares for the acquisition of IMM Investments Inc. The shares have been retroactively presented to reflect the three subsequent stock splits.

On July 26, 2004, the company authorized a 7 for 1 forward split of the Company's issued and outstanding common shares. The forward split has been retroactively presented in these financial statements.

On June 27, 2005, the Company issued 2,088,720 shares in cancellation of debt amounting to $208,872. The shares have been retroactively presented to reflect the two subsequent stock splits.

On June 30, 2005, the Company authorized a 10 for 1 reverse stock split of the company's issued and outstanding common shares. The reverse stock split has been retroactively presented in these financial statements.

On July 26, 2005, the Company issued 1,000,000 shares to third parties in exchange for consulting services. The shares have been retroactively presented to reflect the subsequent stock split.

On July 27, 2005, the Company issued 500,000 shares in cancellation of debt amounting to $150,000. The shares have been retroactively presented to reflect the subsequent stock split.

On September 30, 2005, the Company authorized a 10 for 1 reverse stock split of the Company's issued and outstanding common shares. The reverse stock split has been retroactively presented in these financial statements.

On October 12, 2005, the Company issued 814,100 shares in cancellation of debt amounting to $472,178.

On November 17, 2005 the Company issued 6,240,000 restricted common shares for the completion of the Plan of Merger and Reorganization Agreement with 501 Canada Inc. As described in Note 1, on September 30, 2006 the Company discontinued the Operations of EGAC (formerly 501 Canada Inc.) and cancelled the 6,240,000 shares.

On November 4, 2005, the Company issued 36,400,000 restricted common shares contingent upon the completion of the Plan of Merger and Reorganization with Excel Empire Limited ("Excel") (the "Excel Plan"). As described elsewhere in this report, the Excel Plan was terminated and the 36,400,000 shares where subsequently returned and cancelled by the Company.

As previously reported on form 10-QSB for the interim period ended September 30, 2006, the Company provides payment for professional fees, administration, business development and public relations expenses in accordance to SFAS No. 123 (R) "Share Based Payment" to certain contractors under share based payment arrangements based on 75% of the average market bid price on the shares of common stock of the Company quoted on the Over The Counter Pink Sheets quotation system.

On August 21, 2006, a total of 7,236,300 one year restrictive common shares under Rule 144 of the Securities Exchange Act of 1934 were issued to contractors with a total value of $922,595.

On November 11, 2006, a total of 1,000,000 one year restrictive common shares under Rule 144 of the Securities Exchange Act of 1934 were issued to a third party with a total value of $127,975. The payment was used to pay $30,000 to our former auditor as well as to pre-pay office expenses.

Refer to Note 13 - Subsequent Events for additional details regarding capital stock issued subsequent to these Consolidated Financial Statements.

12. Commitments and Contingencies

The Company is subject to claims arising in the ordinary course of business. The Company and Management believe that, after consultation with counsel, the allegations against the Company included in the claims described below are subject to substantial legal defenses, and the Company is vigorously defending each of the allegations. At this time, it is not possible to estimate the ultimate loss or gain, if any, related to these claims, nor if any such loss will have a material adverse effect on the Company's results of operations or financial position.

On November 1, 2005, the Company was served with a Statement of Claim filed in the Ontario Superior Court of Justice by Advanced Refractive Technologies Inc. ("Advanced") claiming $6,000,000 in aggregate damages plus unspecified amounts against 16 co-respondents including the Company for unknown loses claimed by Advanced in its dealings with an unknown and unrelated entity or person (the "unrelated entity"). Advanced alleges that this unrelated entity, in a private transaction with Advanced, may have promised to exchange shares of the Company that the unrelated entity had claimed to have owned. The Company has never been a party to any dealings with Advanced and prior to receiving notice from Advanced had never heard of Advanced. The Company denies any wrongdoing and is vigorously defending this claim. Because of the uncertainties inherent in litigation, the company cannot predict whether the outcome which remains unresolved will have a material adverse affect. The Company is unrepresented by legal counsel in this matter.

On December 10, 2004, the Ontario Securities Commission ("OSC") served upon the former President and C.E.O. of the Company (the "former executive"), and companies controlled by the former executive, as well as a shareholder of the Company related to the father of our former Chairman Kalson Jang and an unrelated party collectively the "respondents" an order to cease trading in shares of the Company formerly known as Pender International, Inc. ("Pender"). The allegations stated among other things that Armistice was a worthless, flooded mine and that there was no basis for the increase in the share price of the Company. On September 26, 2006 the Royal Canadian Mounted Police ("RCMP") charged our former executive. Our former executive has denied the allegations and has filed a consent to committal to trial as described in Note 14 - Subsequent Events. Our former executive and the Company have been complying with orders imposed by the OSC and cooperating with informal inquiries made by the United States Securities and Exchange Commission ("SEC").

13. Subsequent Events

1. On November 5, 2007, at a properly convened board meeting held at our head office in Toronto, our board members authorized the issuance of 3,378,900 restricted shares with a total value of $405,468 to independent contractors in exchange for cancellation of debt owed respectively to each contractor for services rendered to the Company for the period covering July 2006 through September 2007. The shares were priced at $0.1275 per share or 85% of the average closing bid price of the common shares of the Empire Global Corp. over a period of 60 days preceding the final day of the billing period.

   Of the 3,378,900 shares issued on November 5, 2007 a total of 2,061,138 shares were allocated to extinguish accounts payable in the amount of $247,337 for the period ended December 31, 2006.

2. On September 9, 2005, the Company was served with a Statement of Claim filed in the Ontario Superior Court of Justice by Research Capital Corporation ("Research") a broker/dealer in Ontario claiming $100,000 in aggregate damages plus interest and costs against 4 co-respondents including the Company and a former consultant engaged by the Company. Our director of operations, Michael Ciavarella, who is not a solicitor, was granted leave by the court to represent the Company. On November 26, 2007, the Company and Research entered into a Settlement Agreement to resolve the claim. Accordingly, the matter was dismissed by Madame Justice Bennett of the Ontario Superior Court of Justice and will no longer be reflected on our financial statements.

3. Between February and March 2008 a preliminary inquiry was held in the Ontario Court of Justice with respect to the previously described matter involving the Royal Canadian Mounted Police, the Ontario Securities Commission (jointly IMET "Integrated Market Enforcement Team") and our former executive. Our former executive has consented committal to trial and is vigorously denying the allegations and challenging the charges. The trial date is set down to commence September 8, 2009. On June 25, 2008 the Securities and Exchange Commission ("SEC") issued a notice to Michael Ciavarella, our former officer and director. The notice advised that the (SEC) investigation has been completed as to Mr. Ciavarella, against whom they do not intend to recommend enforcement by the commission.

4. On May 5, 2008 at a properly convened meeting of the Board of directors, the board resolved to issue 3,000,000 restricted shares of common stock to a private investor for a $200,000 private placement. The funds are to be used to bring the outstanding financial filings into good standing. Also, on the same date the board resolved to pay fees of $125,000 due to independent contractors for work involved in the rescission of the Blazing Holding Inc. agreement and recovery of IMM Investments Inc. and the preparation and filing of IMM tax returns in Canada, as well as paralegal and litigation work leading to the dismissal of legal actions against the company launched in Delaware and Ontario. The Company issued 2,500,000 restricted shares of common stock of the Company in lieu of cash.

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

Certain information included in this Form 10-Q and other materials filed or to be filed by us with the Securities and Exchange Commission (as well as information included in oral or written statements made by us or on our behalf), may contain forward-looking statements about our current and expected performance trends, growth plans, business goals and other matters. These statements may be contained in our filings with the Securities and Exchange Commission, in our press releases, in other written communications, and in oral statements made by or with the approval of one of our authorized officers. Words or phrases such as "believe," "plan," "will likely result," "expect," "intend," "will continue," "is anticipated," "estimate," "project," "may," "could," "would," "should," and similar expressions are intended to identify forward-looking statements. These statements, and any other statements that are not historical facts, are forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995, as codified in Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934, as amended from time to time (the "Act").

In connection with the "safe harbor" provisions of the Act, we have identified and filed important factors, risks and uncertainties that could cause our actual results to differ materially from those projected in forward-looking statements made by us, or on our behalf (see Part I, Item 1, "Risk Factors" included in our Form 10-KSB for the fiscal year ended December 31, 2006). These cautionary statements are to be used as a reference in connection with any forward-looking statements. The factors, risks and uncertainties identified in these cautionary statements are in addition to those contained in any other cautionary statements, written or oral, which may be made or otherwise addressed in connection with a forward-looking statement or contained in any of our subsequent filings with the Securities and Exchange Commission. Because of these factors, risks and uncertainties, we caution against placing undue reliance on forward-looking statements. Although we believe that the assumptions underlying forward-looking statements are reasonable, any of the assumptions could be incorrect, and there can be no assurance that forward-looking statements will prove to be accurate. Forward-looking statements speak only as of the date on which they are made. We do not undertake any obligation to modify or revise any forward-looking statement to take into account or otherwise reflect subsequent events or circumstances arising after the date that the forward-looking statement was made.

General

This discussion and analysis should be read in conjunction with our interim unaudited consolidated financial statements and related notes on form 10Q and the audited consolidated financial statements and related notes thereto included in our Annual Report on form 10-K for the fiscal year ended December 31, 2006. The inclusion of supplementary analytical and related information herein may require us to make appropriate estimates and assumptions to enable us to fairly present, in all material respects, our analysis of trends and expectations with respect to our results of operations and financial position taken as a whole.

Empire Global Corp. (Empire) and its subsidiary IMM Investments Inc. (IMM) mean "we", "us" or "our" and will be referred to as such throughout the balance of this document.

Our Objectives and Areas of Focus

Empire was organized under the laws of the State of Delaware on August 28, 1998. The Company went through various name changes prior to September 2005 when the name was changed to Empire Global Corp. We currently intend to purchase, merge with or acquire any business or assets which management believes has potential for being profitable.

During the three months ended March 31, 2007, we had no income.

Due to limited operations, we are presently seeking new business opportunities.

Challenges and Risks

We have accumulated a deficit of approximately $3,616,000 to March 31, 2007 and will require additional debt or equity financing to continue operations and to seek out new business opportunities. We plan to mitigate our losses in future years through maintaining minimal operational costs and locating a viable business.

There is no assurance that we will be able to obtain additional financing, be successful in seeking new business opportunities, or that we will be able to reduce operating expenses. Our consolidated financial statements do not include any adjustments that might result from the outcome of these uncertainties.

Critical Accounting Policies

Our significant accounting policies and recent accounting pronouncements described in Note 1 to our consolidated financial statements are included in the annual report for the year ended December 31, 2006 and a summary of critical accounting policies and recent accounting pronouncements is included in Note 1 of this Form 10-Q.

We prepare our financial statements in conformity with U.S. GAAP, which requires our management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities on the date of the financial statements and the reported amounts of revenues and expenses during the financial reporting period. Since the use of estimates is an integral component of the financial reporting process, actual results could differ from those estimates. Some of our accounting policies require higher degrees of judgment than others in their application and as a result, such estimates may significantly impact our consolidated financial results. The precision of these estimates and the likelihood of future changes depend on a number of underlying variables and a range of possible outcomes. We have applied our critical accounting policies and estimation methods consistently. A comprehension of our critical accounting policies is necessary to understand our financial results as their application places the most significant demands on our management's judgment.

Overall Results of Operations

As a result of our discontinued EGAC operations, we had significant changes in our overall results. During the three months ended March 31, 2007, we had a net loss of $88,057 versus $140,267 continuing net loss during the same period in 2006. The reduction in continuing net loss was a result of reduced expenses attributed to the limited operations of the Company. As of March 31, 2007, we have no cash and total current assets of $101,433 which is primarily prepaid office expenses. When these current assets are compared to our current obligations of $444,849 we are left with a working capital deficit of $343,416.

We have no cash as of the date of this filing and therefore are not able to satisfy our working capital needs for the next year. We anticipate funding our working capital needs for the next twelve months through private advances and loans from our management and key shareholders, or if available, equity capital markets. Although the foregoing actions are expected to cover our anticipated cash needs for working capital and capital expenditures for at least the next twelve months, no assurance can be given that we will be able obtain financing or raise sufficient cash to meet our cash requirements.

Over the next twelve months we plan to seek out a viable new business opportunity. If we enter into a new business opportunity, will need to raise additional working capital and we may be required to hire additional employees, independent contractors as well as purchase or lease additional equipment. We plan to raise this additional working capital through the private placement of shares, private advances and loans.

We anticipate continuing to rely on equity sales of common stock to fund our operations and to seek out or enter into new business opportunities. The issuance of any additional shares will result in dilution to our existing shareholders.

Related-Party Transactions

Included in the $444,849 of current liabilities at March 31, 2007 is $32,500 in advances from related parties as well as $412,349 in accounts payable and accrued liabilities which includes $101,207 due to a company controlled by our Chief Executive Officer. None of the amounts due to related parties bear interest, have any fixed terms of repayment or are secured.

COMPARISON OF THE THREE MONTHS ENDED MARCH 31, 2007 AND 2006

Revenues

We had no revenue during the three months ended March 31, 2007 and the three months ended March 31, 2006 from our continuing operations.

Operating Expenses

Our operating expenses decreased by $512,084 or 85% from $600,141 for three months ended March 31, 2006 to $88,057 for the three months ended March 31, 2007. This decrease was primarily caused by a decrease in professional fees and the results of our efforts to reduce our operating costs.

We expect our operating costs to be approximately $182,000 over the next year, unless we locate a new viable business.

Liquidity and Capital Resources

The notes to our unaudited consolidated financial statements as of March 31, 2007, contain footnote disclosure regarding our uncertain ability to continue as a going concern. We have not generated sufficient revenues to cover our expenses, and we have accumulated a deficit of $3,616,131. As of March 31, 2007, we had $444,849 in current liabilities, when these liabilities are compared with our current assets of $101,433 we are left with a working capital deficit of $343,416 and as such we cannot assure that we will succeed in locating a viable business opportunity or that we will be able to achieve a profitable level of operations sufficient to meet our ongoing cash needs

Below is a discussion of our sources and uses of funds for the three months ended March 31, 2007

Net Cash Used In Operating Activities

We had no cash used in operating activities during the three months ended March 31, 2007.

Net Cash Provided By Financing Activities

We did not have any financing activities during the three months ended March 31, 2007.

Net Cash Used In Investing Activities

We did not have any investing activities during the three months ended March 31, 2007.

Contingencies and Commitments

We had no contingencies or long-term commitments at March 31, 2007.

Contractual Obligations

None.

Inflation

We do not believe that inflation will have a material impact on our future operations.

Off-Balance-Sheet Arrangements

We have no off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, changes in financial condition, revenue or expenses, results of operations, liquidity, capital expenditures or capital resources that we expect to be material to investors. We do not have any non-consolidated, special-purpose entities.

Item 3. Quantitative and Qualitative Disclosures About Market Risk.

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

Item 4. Controls and Procedures.

Disclosure Controls and Procedures

Pursuant to Rule 13a-15(b) under the Securities Exchange Act of 1934 ("Exchange Act"), the Company carried out an evaluation, with the participation of the Company's management, Director of Operations including the Company's Chief Executive Officer ("CEO") and Chief Financial Officer (the Company's principal financial officer), of the effectiveness of the Company's disclosure controls and procedures (as defined under Rule 13a-15(e) under the Exchange Act) as of the end of the period covered by this report. Based upon that evaluation and the identification of material weaknesses in our internal control over financial reporting, the Company's CEO and CFO concluded that the Company's disclosure controls and procedures are not effective to ensure that information required to be disclosed by the Company in the reports that the Company files or submits under the Exchange Act, is recorded, processed, summarized and reported, within the time periods specified in the SEC's rules and forms.

Changes in Internal Controls

During the quarter of the fiscal year covered by this report, there were no changes in Empire's internal controls or, to Empire's knowledge, in other factors that have materially affected, or are reasonably likely to materially affect, these controls and procedures subsequent to the Evaluation Date.

Management's Report on Internal Controls over Financial Reporting

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

PART II - OTHER INFORMATION

Item 1. Legal Proceedings.

The Company is subject to claims arising in the ordinary course of business. The Company and Management believe that, after consultation with counsel, the allegations against the Company included in the claims described below may be subject to substantial legal defences, and the Company is vigorously defending each of the allegations. At this time, it is not possible to estimate the ultimate loss or gain, if any, related to these claims, nor if any such loss will have a material adverse effect on the Company's results of operations or financial position.

Pending Legal Matters

Directly affecting the Company

On November 1, 2005, the Company was served with a Statement of Claim filed in the Ontario Superior Court of Justice by Advanced Refractive Technologies Inc. ("Advanced") claiming $6,000,000 in aggregate damages plus unspecified amounts against 16 co-respondents including the Company for unknown loses claimed by Advanced in its dealings with an unknown and unrelated entity or person (the "unrelated entity"). Advanced alleges that this unrelated entity, in a private transaction with Advanced, may have promised to exchange shares of the Company that the unrelated entity had claimed to have owned. The Company has never been a party to any dealings with Advanced or the unrelated party and prior to receiving notice from Advanced had never heard of Advanced. The Company denies any wrongdoing and is vigorously defending this claim. Although the claim remains a live issue, Advanced has made no attempt to further its claim. Because of the uncertainties inherent in litigation, the company cannot predict whether the outcome, which remains unresolved, will have a material adverse affect.

Indirectly affecting the Company

On December 10, 2004, the Ontario Securities Commission ("OSC") served upon the former President and C.E.O. of the Company (the "former executive"), and companies controlled by the former executive, as well as a shareholder of the Company related to the father of our former Chairman Kalson Jang and an unrelated party collectively the "respondents" an order to cease trading in shares of the Company formerly known as Pender International, Inc. ("Pender") and subsequently issued a Statement of Allegations against the respondents on December 21, 2004. The Company is aware of the proceedings; however, is not a respondent to these proceedings. The order was purportedly issued to allow the OSC an opportunity to investigate trading in shares of Pender over the period between October 27, 2004 and November 19, 2004. The allegations stated among other things that Armistice was a worthless, flooded mine and that there was no basis for the increase in the share price of the Company.

On September 26, 2006 the Royal Canadian Mounted Police ("RCMP") charged our former executive. Our former executive is challenging the charges and has filed consent to committal to trial. The date for trial has been set down to begin on September 8, 2009.

Our former executive and the Company have been complying with orders imposed by the OSC and cooperating with informal inquiries made by the United States Securities and Exchange Commission ("SEC").

Legal Matters Settled or Dismissed

1. On November 26, 2007, the Company and Research Capital Corporation ("Research") a broker/dealer in Ontario entered into a Settlement Agreement pursuant to a claim initiated by Research on September 9, 2005. Accordingly, the matter was dismissed by Madame Justice Bennett of the Ontario Superior Court of Justice.

2. The complaint filed on September 6, 2006 in the Court of Chancery in the State of Delaware against the Company, and its management Ken Chu, Vic Dominelli and Xu Bing was abandoned by Hoi Ming Chan and his wife Florence Tsun (the shareholders of 501 Canada Inc.). Accordingly the claim was dismissed and subsequent Stipulated Order Maintaining Status Quo was vacated by Chancellor Strine of the Court of Chancery.

Item 1A. Risk Factors.

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

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

None.

Item 3. Defaults Upon Senior Securities.

None.

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

No matter was submitted to a vote of security holders through the solicitation of proxies or otherwise, during the quarter of the fiscal year covered by this report.

Item 5. Other Information.

During the quarter of the fiscal year covered by this report, Empire reported all information that was required to be disclosed in a report on Form 8-K.

Item 6. Exhibits

(a) Index to and Description of Exhibits

All Exhibits required to be filed with the Form 10-Q are included in this quarterly filing or incorporated by reference to Empire's previous filings with the SEC, which can be found in their entirety at the SEC website at www.sec.gov under SEC File Number 000-50045.

31.1 Certification of Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
31.2 Certification of Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
32.1 Certification of Chief Executive Officer pursuant to Section 906 of the

Sarbanes-Oxley Act of 2002
32.2 Certification of Chief Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

SIGNATURES

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

EMPIRE GLOBAL CORP.

By: /s/ Vic Dominelli   Date: August 14, 2009.
- -------------------------
Vic Dominelli
Chairman of the Board and
Principal Financial Officer

EXHIBIT 31.1

CERTIFICATION
Pursuant to 18 U.S.C. 1350
(Section 302 of the Sarbanes-Oxley Act of 2002)

I, Ken Chu, certify that:

1. I have reviewed this report on Form 10-Q of Empire Global Corp.

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

   a) Designed such disclosure controls and procedures or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
   b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
   c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
   d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent functions):

   a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
   b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: August 14, 2009

/s/ Ken Chu

Ken Chu
Chief Executive Officer

EXHIBIT 31

CERTIFICATION
Pursuant to 18 U.S.C. 1350
(Section 302 of the Sarbanes-Oxley Act of 2002)

I, Vic Dominelli, certify that:

1. I have reviewed this report on Form 10-Q of Empire Global Corp.

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

   a) Designed such disclosure controls and procedures or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
   b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
   c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
   d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent functions):

   a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
   b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: August 14, 2009

/s/ Vic Dominelli
- --
Vic Dominelli
Prinicpal Financial Officer

EXHIBIT 32.1

CERTIFICATION
Pursuant to 18 U.S.C. 1350
(Section 906 of the Sarbanes-Oxley Act of 2002)

In connection with the Quarterly Report on Form 10-Q of Empire Global Corp. (the "Company") for the period ended March 31, 2007, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), Ken Chu, as Chief Executive Officer of the Company, hereby certifies, pursuant to 18 U.S.C. ss.1350, as adopted pursuant to ss.906 of the Sarbanes-Oxley Act of 2002, that:

(1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: August 14, 2009

By: /s/ Ken Chu

Ken Chu
Chief Executive Officer

This certification accompanies each Report pursuant to ss. 906 of the Sarbanes-Oxley Act of 2002 and shalL not, except to the extent required by the Sarbanes-Oxley Act of 2002, be deemed filed by the Company for purposes of ss.18 of the Securities Exchange Act of 1934, as amended.

A signed original of this written statement required by Section 906 has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request.

EXHIBIT 32.2

CERTIFICATION
Pursuant to 18 U.S.C. 1350
(Section 906 of the Sarbanes-Oxley Act of 2002)

In connection with the Quarterly Report on Form 10-Q of Empire Global Corp. (the "Company") for the period ended March 31, 2007, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), Vic Dominelli, as Principal Financial Officer of the Company, hereby certifies, pursuant to 18 U.S.C. ss.1350, as adopted pursuant to ss.906 of the Sarbanes-Oxley Act of 2002, that:

(1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: August 14, 2009

By: /s/ Vic Dominelli

Vic Dominelli
Principal Financial Officer

This certification accompanies each Report pursuant to ss. 906 of the Sarbanes-Oxley Act of 2002 and shalL not, except to the extent required by the Sarbanes-Oxley Act of 2002, be deemed filed by the Company for purposes of ss.18 of the Securities Exchange Act of 1934, as amended.

A signed original of this written statement required by Section 906 has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request.