Santo Pita Corp
Form 10-Q
December 15, 2011

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

FORM 10-Q

[X] **QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**
FOR THE QUARTERLY PERIOD ENDED October 31, 2011

OR

[ ] **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**
FOR THE TRANSITION PERIOD FROM _____ TO _____

Commission file number 333-169503

SANTO PITA CORP.
(Exact name of registrant as specified in its charter)

NEVADA	**27-0518586**
(State or other jurisdiction of incorporation or organization)	*(IRS Employer Identification No.)*

Plaza Tania, Romulo Betancourt No 28 Local 306
Bella Vista, Santo Domingo, Dominican Republic
(Address of principal executive offices, including zip code.)

1-809-533- 9443
(Registrant's telephone number, including area code)

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

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (Section 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files).
Yes [ ] No [X]

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of “large accelerated filer, “accelerated filer,” “non-accelerated filer,” and “smaller reporting company” in Rule 12b-2 of the Exchange Act.

Large Accelerated filer	**[ ]**	**Accelerated filer**	**[ ]**
Non-accelerated filer	**[ ]**	**Smaller reporting company**	**[X]**
(Do not check if a 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]

State the number of shares outstanding of each of the issuer’s classes of common equity, as of the latest practicable date: 55,966,663 as of December 15, 2011.

SANTO PITA CORP.

FORM 10-Q

October 31, 2011

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CAUTIONARY STATEMENT ON FORWARD-LOOKING INFORMATION

This Quarterly Report on Form 10-Q (this "Report") contains "forward-looking statements" within the meaning of the Private Securities Litigation Reform Act of 1995, Section 27A of the Securities Act of 1933, as amended (the "Securities Act"), and Section 21E of the Securities Exchange Act of 1934, as amended (the "Exchange Act"). Forward-looking statements discuss matters that are not historical facts. Because they discuss future events or conditions, forward-looking statements may include words such as "anticipate," "believe," "estimate," "intend," "could," "shou "would," "may," "seek," "plan," "might," "will," "expect," "predict," "project," "forecast," "potential," "continue" negatives th expressions. Forward-looking statements speak only as of the date they are made, are based on various underlying assumptions and current expectations about the future and are not guarantees. Such statements involve known and unknown risks, uncertainties and other factors that may cause our actual results, level of activity, performance or achievement to be materially different from the results of operations or plans expressed or implied by such forward-looking statements.

We cannot predict all of the risks and uncertainties. Accordingly, such information should not be regarded as representations that the results or conditions described in such statements or that our objectives and plans will be achieved and we do not assume any responsibility for the accuracy or completeness of any of these forward-looking statements. These forward-looking statements are found at various places throughout this Report and include information concerning possible or assumed future results of our operations, including statements about potential acquisition or merger targets; business strategies; future cash flows; financing plans; plans and objectives of management; any other statements regarding future acquisitions, future cash needs, future operations, business plans and future financial results, and any other statements that are not historical facts.

These forward-looking statements represent our intentions, plans, expectations, assumptions and beliefs about future events and are subject to risks, uncertainties and other factors. Many of those factors are outside of our control and could cause actual results to differ materially from the results expressed or implied by those forward-looking statements. In light of these risks, uncertainties and assumptions, the events described in the forward-looking statements might not occur or might occur to a different extent or at a different time than we have described. You are cautioned not to place undue reliance on these forward-looking statements, which speak only as of the date of this Report. All subsequent written and oral forward-looking statements concerning other matters addressed in this Report and attributable to us or any person acting on our behalf are expressly qualified in their entirety by the cautionary statements contained or referred to in this Report.

Except to the extent required by law, we undertake no obligation to update or revise any forward-looking statements, whether as a result of new information, future events, a change in events, conditions, circumstances or assumptions underlying such statements, or otherwise.

CERTAIN TERMS USED IN THIS REPORT

When this report uses the words "we," "us," "our," and the "Company," they refer to Santo Pita Corp. "SEC" refers to the Securities and Exchange Commission.

PART I – FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS

Santo Pita Corp.
(A DEVELOPMENT STAGE COMPANY)

October 31, 2011

The accompanying statements are presented in accordance with U.S. generally accepted accounting principles for interim financial information and the instructions to Form 10-Q and Regulation S-X. Accordingly, they do not include all of the information and footnotes required by U.S. generally accepted accounting principles for complete financial statements. In the opinion of management, all adjustments (consisting only of normal occurring adjustments) considered necessary in order to make the financial statements not misleading, have been included. Operating results for the three months ended October 31, 2011 are not necessarily indicative of results that may be expected for the year ending July 31, 2012.

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SANTO PITA CORP.

(A DEVELOPMENT STAGE COMPANY)

BALANCE SHEETS

(Unaudited)

	October 31, 2011	July 31, 2011
ASSETS		
CURRENT ASSETS		
Cash	$ 1,816	$ 2,187
Total Current Assets	1,816	2,187
OTHER ASSETS		
Website, net of amortization, 5 year life	4,333	4,577
Total other assets	4,333	4,577
TOTAL ASSETS	$ 6,149	$ 6,764
LIABILITIES AND STOCKHOLDERS' DEFICIT		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	$ 12,830	$ 3,790
Related party payable	38,677	36,137
TOTAL LIABILITIES	51,507	39,927
COMMITMENTS AND CONTINGENCIES	-	-
STOCKHOLDERS' DEFICIT		
Preferred Stock, 100,000,000 shares authorized,		
$0.00001 par value		
0 shares are issued and outstanding	-	-
Common stock, 100,000,000 shares authorized,		
$0.00001 par value;		
55,966,663 shares issued and outstanding	560	560
Additional paid-in capital	38,390	38,390
Deficit accumulated during development stage	(84,308)	(72,113)
TOTAL STOCKHOLDERS' DEFICIT	(45,358)	(33,163)

TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT	$	6,149	$	6,764

See accompanying notes to interim unaudited financial statements.

SANTO PITA CORPORATION

(A Development Stage Company)

STATEMENTS OF OPERATIONS

(Unaudited)

	Three Months Ended October 31, 2011	Three Months Ended October 31, 2010	From July 8, 2009 (Inception) to October 31, 2011
EXPENSES			
Consulting fees	$ 2,540	$ 5,716	$ 21,129
General and administrative	703	7,314	17,257
Transfer agent fees	600	-	9,115
Legal and accounting fees	8,340	11,000	36,644
Total expenses	(12,183)	(24,030)	(84,145)
Other Income (Expense)			
Foreign currency transaction gain (loss)	(12)	114	(167)
Interest income	-	3	4
Total other income (expense)	(12)	117	(163)
Net Loss	$ (12,195)	$ (23,913)	$ (84,308)
Basic and diluted loss per common share	$ (0.00)	$ (0.00)	
Basic and diluted weighted average number of common shares outstanding	55,966,663	55,966,663	

See accompanying notes to interim unaudited condensed financial statements.

SANTO PITA CORPORATION
(A Development Stage Company)
STATEMENTS OF CASH FLOWS

(Unaudited)

	Three Months Ended October 31, 2011	Three Months Ended October 31, 2010	From July 8, 2009 (Inception) to October 31, 2011
CASH FLOWS FROM OPERATING ACTIVITIES			
Net loss	$ (12,195)	$ (23,913)	$ (84,308)
Adjustments to reconcile net loss to net cash used in operating activities:			
Amortization	244	-	547
Changes in operating assets and liabilities:			
Prepaid expenses	-	15,720	-
Accounts payable	9,040	-	12,830
Net cash used in operating activities	(2,911)	(8,193)	(70,931)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for website	-	-	(4,880)
Net cash used in investing activities	-	-	(4,880)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from sale of stock	-	-	38,950
Proceeds from related party payable	2,540	5,000	38,677
Net cash provided by financing activities	2,540	5,000	77,627
Net change in cash	(371)	(3,193)	1,816
Cash, beginning of period	2,187	22,732	-

Cash, end of period	$ 1,816	$ 19,539	$ 1,816
SUPPLEMENTAL CASHFLOW DISCLOSURES			
Interest paid	$ -	$ -	$ 4
Income taxes paid	$ -	$ -	$ 1,709

See accompanying notes to interim unaudited financial statements.

SANTO PITA CORP.

(A DEVELOPMENT STAGE COMPANY)

NOTES TO FINANCIAL STATEMENTS

(Unaudited)

NOTE 1. - BASIS OF PRESENTATION

The accompanying unaudited interim financial statements of Santo Pita Corp. ("Santo Pita or the "Company"), have been prepared in accordance with accounting principles generally accepted in the United States of America and the rules of the Securities and Exchange Commission, and should be read in conjunction with the audited financial statements and notes thereto contained in Santo Pita's Annual Report filed with the SEC on Form 10-K. In the opinion of management, all adjustments, consisting of normal recurring adjustments, necessary for the year ended July 31, 2011, a fair presentation of financial position and the results of operations for the interim periods presented have been reflected herein. The results of operations for interim periods are not necessarily indicative of the results to be expected for the full year. Notes to the financial statements which substantially duplicate the disclosure contained in the audited financial statements for fiscal 2011 as reported in the Form 10-K have been omitted.

NOTE 2. - GOING CONCERN

These financial statements have been prepared on a going concern basis, which implies Santo Pita will continue to meet its obligations and continue its operations for the next fiscal year. As of October 31, 2011, Santo Pita has not generated revenues and has accumulated losses of $84,308 since inception. Santo Pita has not commenced operations. The Company's sole officer and director is unwilling to loan or advance any additional capital to the Company, except for the costs associated with the preparation and filing of reports with the Securities and Exchange Commission ("SEC"). These factors raise substantial doubt regarding Santo Pita's ability to continue as a going concern. The continuation of Santo Pita as a going concern is dependent upon financial support from its stockholders, the ability of Santo Pita to obtain necessary equity financing to continue operations, and the attainment of profitable operations. Realization value may be substantially different from carrying values as shown and these financial statements do not include any adjustments to the recoverability and classification of recorded asset amounts and classification of liabilities that might be necessary should Santo Pita be unable to continue as a going concern.

NOTE 3. – RELATED PARTY TRANSACTIONS

As of October 31, 2011 Santo Pita had advances of $38,677, payable to its president and sole director. These advances were made to cover incorporation costs of the Company and ongoing legal and accounting fees related to our SEC reporting obligations. The advances bear no interest, are unsecured and are due on demand.

NOTE 4. - SUBSEQUENT EVENTS

In accordance with ASC 855-10 the Company reviewed all material events through the date of issuance of these financial statements and there were no material subsequent events to report.

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

The following provides information which management believes is relevant to an assessment and understanding of our results of operations and financial condition. The discussion should be read along with our financial statements and notes thereto. The following discussion and analysis contains forward-looking statements, which involve risks and uncertainties. Our actual results may differ significantly from the results, expectations and plans discussed in these forward-looking statements. See "Cautionary Statement on Forward-Looking Information."

We are a development stage company and have not yet generated or realized any revenues from our business operations.

There is a going concern uncertainty as to whether we can continue as an on-going business for the next twelve months unless we obtain additional capital to pay our bills. Our independent auditor has raised substantial doubt regarding our ability to continue as a going concern. This is because we have not generated any revenues and no revenues are anticipated until we complete the development of our websites, locate suppliers of products/services and can sell products/services to our customers. Accordingly, we must raise cash from sources other than operations. Our only other source for cash at this time is investments by others. We must raise cash to implement our project and begin our operations.

To meet our need for cash we raised $33,950 in a private placement offering which closed on July 31, 2010. Even with these funds, we cannot guarantee that we will stay in business after twelve months. If we are unable to secure enough suppliers of products at suitably low pricing or enough customers willing to buy the products and services at higher than the price we have negotiated with our suppliers, we may quickly use up the proceeds from the offering and will need to find alternative sources, like a second public offering, a private placement of securities, or loans from our officers or others in order for us to maintain our operations. At the present time, we have not made any arrangements to raise additional cash, other than from our private offering. If we need additional cash and cannot raise it, we will either have to suspend operations until we do raise the cash, or cease operations entirely. However, our president is willing to fund the initial operations of the Company until sufficient funds are available. These initial operations specifically refer to the fees associated with the filing of our Registration Statement on Form S-1 as well as periodic and annual reporting requirements to maintain compliance with the SEC for the first 12 months after effectiveness, and all applicable legal and accounting fees that we expect to be incurred by the Company in that regard. We anticipate these fees to total approximately $10,000 to $15,000.

Plan of Operations

We have allocated between $5,000 to $10,000 to the set up of our office, office equipment, sales materials, training manuals, office procedures and marketing materials for the corporate office to be operational and functional to make sales.

We expect it to cost $10,500 to initiate the development of our initial marketing plan which includes the development, beta-testing, and maintenance of both of our websites. Having our website developed in India will allow us to better utilize our proceeds as a website and portal created in North America of this nature would have cost us five times more.

Advertising and promotion will be an ongoing effort but for the first year, the cost of developing the campaign is estimated to be between $5,000 and $10,000, however, there is no assurance that this amount will be sufficient for our on-going operations.

We estimate the costs of legal and accounting fees for the first year of operations to be between $10,000 and $15,000. These costs refer to the fees associated with the filing of our Registration Statement on Form S-1, which was declared effective in June 2011, as well as periodic and annual reporting requirements to maintain compliance with the SEC for the first 12 months after effectiveness.

Our business operations will be divided into two segments. The first segment was completed in mid-May 2011, ahead of its scheduled June 2011, launch date is DR DENTAL SPA, which is an informative and interactive website portal, where both dentists and patients can access dental information. Currently, www.drdentalspa.com is an online information site offering a variety of dental information and resource to the general public, including, but not limited to, information about dental bridge work, root canals, tooth bonding, veneers, bleaching, cavities, crowns, dentures, and their related dental treatment procedures. The information that is currently on our www.drdentalspa.com website is general information made readily available free of any licensing agreements or fees from online resources such as Wikipedia, open research papers, text books, magazines and information provided by friends of our sole officer and director who are dentists. We do not anticipate the content of the website to cost us anything at this time. In the future we will have video-to-video online consultations. This part of our business, which involves video-to-video online communication, is currently at a conceptual stage and we will need to raise additional capital through debt or equity financing before beginning its development in early 2012. Once developed, the video-to-video online communication will incorporate secure online communication, patient tracking and patient monitoring communication protocols. During the same time period, in early 2012, assuming we are able to raise additional capital, we anticipate beginning the development of a compression technology which will be required for our video–to-video online application. Our plans in early 2012 also include the development of software that is custom built for dentists and dental examinations, by integrating hardware such as dental webcams which we have already sourced from suppliers in China that will work with our software. We do not intend to develop the video-to-video online communication system, the compression technology, and the dental software in house, but we intend to outsource these future applications to other software developers as it is not part of the scope of work currently being conducted by our web developers, Deutron Technologies (P) Ltd. We have not yet selected the developers of these applications. Our plan, assuming that we are able to raise additional capital, is to have these applications completed by the end of June 2012 and to test these applications in July 2012 firstly in the Dominican Republic and if successful we will market our applications to other Caribbean countries thereafter.

As far as the dental information web portal is concerned, the information was developed in house and was sourced from online resources. We will make sure we obtain permission or purchase a license for any information we use from a third party. This dental information platform was completed by mid May of 2011. We will not be providing any dental advise just information. Information will be available to all that have access to the internet and is not limited to just providing a dental information on our web portal or social media platform to just users in the Dominican Republic or to the Caribbean but access to our site will be open to the rest of the world. Our goal is to

have the social media portal completed by January 15, 2012. Our web developer anticipated a total budget of $7,500 to complete our web portal website (www.drdentalspa.com) and the teeth whitening website (www.drdientesblancos.com), however, the development of these two sites came in under budget. We have already spent $5,740 from the net proceeds of our private placement towards the completion and functionality of both www.drdientesblancos.com and www.drdentalspa.com. The balance of the funds of the budgeted website costs of $7,500 will be used to maintain the costs associated in keeping the websites functional. The balance is $1,760 which has been paid from advances made by our President It is also estimated that we will require an additional $3,000 to complete the social networking part of the websites and

this too will be paid from future advances made by our President. In total, it will cost $10,500 to initiate and fully complete both websites, of which we will have used $5,740 from the net proceeds of our offering and the balance of $4,760 will be paid from future advances made by our President. If our president is unable to advance any funds, we may need to seek other alternatives to financing the company to include debt or equity financing to complete further development of our business plan to achieve a sustainable sales level where ongoing operations can be funded out of revenues. There is no assurance that any additional financing will be available or if available, on terms that will be acceptable to us. If we cannot secure additional financing under acceptable terms, we may have to suspend or cease operations entirely. Further, if we raise additional cash through the sale of equity securities, there will be additional dilution to existing shareholders' interests.

Our other business segment will be to market and sell our Teeth Whitening Franchises, where we will be selling DRDIENTESBLANCOS franchises. We will sell to our DRDIENTESBLANCOS franchise owners Beaming White kits and products, equipment, and marketing material as part of our turn-key franchises. We have been marketing our DRDIENTESBLANCOS franchise at a cost of $5,000 USD per franchise since March 1, 2011, but we have yet to sell any franchises or kits to date. In addition to the $5,000 USD franchise fee, each franchise owner will be obligated to re-order and purchase from us exclusively, per our franchise agreement filed as Exhibit 10.5 to the S-1/A-5 filed on May 31, 2011, all items outlined in the turn-key franchise kit listed below and each franchise owner will be obligated to purchase, exclusively from us, any additional gels and lamps not listed below. This will allow us to generate additional revenue by offering these services and products on an on-going basis.

Franchises will be sold to complimentary businesses as kiosks, malls, spas, gyms, tanning salons, hair and nail salons, and at hotels. To date, we have finished planning our operations and have at this time received our initial single order of teeth whitening equipment, gels, and kits from our supplier Beaming White, a company based in Vancouver, Washington. The kit purchased was not private labeled and was in the Beaming White label included the following:

- LED Lamp with Remote and protective goggles
- 16% HP Advanced Teeth Whitening Kit
- Forever White Pen, individually boxed
- R-20 Shade Guide
- Take Home Kit 35% CP w/ Mini-Blue light **GENERIC**
- Bib Holder
- Beaming White Flyers **SPANISH**
- 17 x 22 Posters
- Pro Whitening Kit 35% HP
- Cheek Retractor
- Full set of Training Materials

As part of our new marketing plan, we intend to leverage the Beaming White brand and in doing so we have now signed a non-exclusive Intellectual Property License Agreement with them which allows us to use (a) the Beaming White name, trademark, and/or logo; and (b) copyright protected text, photographs, graphic images, and any other elements relating to the “look and feel” or “trade dress” contained on the Beaming White web site and promotional

materials. As part of the Beaming White Agreement there are no minimum order requirements placed on our Company.

However, by having an non-exclusive Intellectual Property License Agreement in place with Beaming White is not a major deterrent to competition as it allows others to sign the same non-exclusive Intellectual Property License Agreement with Beaming White and use their marketing materials as well thus, potentially

diluting our brand, profits, and our marketing efforts with other competitors. We decided not to private label our Teeth Whitening system under our own brand of DRDIENTESBLANCOS but rather sell franchises under the DRDIENTESBLANCOS name. The introduction of a teeth whitening solution will probably cause others such as dentists, tanning salons, and spas to follow suite and offer a similar solution from another suppliers of teeth whitening gels and equipment and in fact other entrepreneurs may also source out their equipment from Beaming White. Competition is encouraged as it just allows us to validate the market demand for teeth whitening but competition may also prevent us from selling fewer DRDIENTESBLANCOS franchises and in turn reduce our potential revenues.

In addition to the marketing materials obtained from Beaming White, our president has developed additional marketing materials necessary for demonstrating the teeth whitening business and has continued making sales calls to prospective clients such as salons and has provided complimentary demonstrations to the owners, managers, and clients of these firms in an effort for achieving franchise sales. We have not sold any franchises or kits to date. To start, these sales initiatives have been primarily in Santo Domingo in the Dominican Republic. We have retained a web design firm which has completed the development of both websites. The web development will be a process that is ongoing as this is a process that is always being improved, enhanced, and updated.

If we are not successful in marketing or teeth whitening business our president may seek the outside help of a marketing planner to formulate budgets, analyze our target market, and market the concept to potential franchise owners.

Our 12 month goal is to sell entire franchise systems, which only include LED Lamps, gels, marketing material, guards, and whitening pens as listed above to salons, spas, mall kiosks, hotels, and gyms and to continue to service these accounts with margins that allow the Company to be profitable. Not included in the entire franchise systems but will be required to be operational are such things as walls, displays, flooring, chairs, lighting, fixtures, cash register, electricity, telephone, appointment book, computer, and a TV or monitor. However, a number of factors such as the downturn in the economy may affect the buying decisions of consumers to spend their income on a luxury cosmetic procedure. In addition, a lack of financing may also restrict the Company’s ability to market and compete in a growing industry. However, we intend to accomplish the foregoing by following the steps outlined below.

1. Now that we have acquired our teeth whitening equipment and kits, we will immediately begin to establish to sell 1 to 2 franchise systems. Our sole officer and director will handle our administrative duties. We expect to spend $5,000 to $10,000 to set up our office equipments, sales materials, training manuals, office procedures and marketing materials for the corporate office to be operational and functional to make sales.

2. We have retained a website developer out of India to create state of the art websites to promote our products. Our web developer anticipated a total budget of $7,500 to complete our web portal website (www.drdentalspa.com) and the teeth whitening website (www.drdientesblancos.com), however, the development of these two sites came in under budget. We have already spent $5,740 from the net proceeds of our private placement towards the completion and functionality of both www.drdientesblancos.com and www.drdentalspa.com. The additional anticipated costs of $1,760 will be required to maintain both websites and these costs have been paid from advances made by our

President. It is also estimated that we will require an additional $3,000 to complete the social networking part of the websites and this too will be paid from advances made by our President. In total, it will cost $10,500 to initiate and fully complete both websites, of which we will have used $5,740 from the net proceeds of our offering and the balance of $4,760 will be paid from advances made by our President. Having our website developed in India will allow us to better utilize our proceeds or

effectively as a website and portal created in North America of this nature would have cost us five times more.

3. Marketing and advertising will be focused on promoting our website, products, and selling franchises. The advertising campaign may also include the design and printing of various sales materials. We intend to market our website through traditional sources such as advertising in magazines, billboards, telephone directories and preparing and sending out flyers and mailers both through the regular mail and via email. We will also market our site through social marketing mediums such as Twitter and Facebook. Advertising and promotion will be an ongoing effort but the initial cost of developing the campaign is estimated to cost between $5,000 and $10,000, however, there is no assurance that this amount will be sufficient for our on-going operations

4. After testing the dental information Web Portal we went live in mid-May ahead of schedule.

We anticipate that we will begin to generate revenues as soon as we are able to generate enough traffic to our website to entice advertisers to spend their marketing dollars on our website. This is expected to happen once we negotiate agreements with one or two franchise owners and once our dental information portal hits a critical mass. We expect to be profitable within 12 months of signing 20 franchisees.

Limited operating history; need for additional capital

There is limited historical financial information about us upon which to base an evaluation of our performance. We are a development stage company and have not generated any revenues to date. We cannot guarantee we will be successful in our business operations. Our business is subject to risks inherent in the establishment of a new business enterprise, including limited capital resources and possible cost overruns due to price and cost increases in services and products.

To become profitable and competitive, we have to locate and negotiate agreements with established businesses to offer their products/services for sale to us at pricing that will enable us to establish and sell the products/services to our clientele at a profit.

We have no assurance that future additional financing will be available to us on acceptable terms. If financing is not available on satisfactory terms, we may be unable to continue, develop or expand our operations. Equity financing could result in additional dilution to our existing stockholders.

Results of operations

From Inception on July 8, 2009 to October 31, 2011

As of the date of this report, we have yet to generate any revenues from our business operations.

During the period we incorporated the company, hired an attorney and hired an auditor for the preparation of this registration statement. We have prepared an internal business plan. We reserved two domain names for the company: www.drdentalspa.com; and www.drdientesblancos.com. We have retained a web design firm which has completed the development of both our websites. We have acquired a set teeth whitening equipment and kits for our marketing efforts.

Our net loss since inception is $84,308 as a result of incurring expenses of $36,644 for accounting and legal fees, $21,129 for consulting fees, $17,257 for other general and administrative expenses and $9,115 for transfer agent fees.

On November 16, 2011, Santo Pita Corporation., (“we”, “us”, “our”) received a resignation from Rosa Habeila Feliz Ruiz as our Secretary. She remains our President, CEO, CFO, Treasurer and director. Her resignation was not the result of any disagreements with our company regarding its operations, policies, practices or otherwise.

Concurrently with Ms. Ruiz’s resignation, we appointed Alain French as our Secretary.

Alain French - Secretary

Mr. French, 64, has been involved in number of business ventures in both the U.K. and the Dominican Republic. Most recently, Mr. French has worked in the mineral exploration and mining industry in the Dominican Republic. From November of 2005 to the present, Mr. French has been the managing partner of Corona Materials, LLC. Corona Materials is involved in the quarrying, crushing and exportation of construction aggregates in the Dominican Republic. At Corona, Mr. French managed exploration activities including sample collection, drilling, and analysis. From May 2006 to August 2011he was the President and part owner of Walvis Investments, S.A. Walvis identified land parcels for the production of construction aggregates in the Dominican Republic. Walvis accumulated 40 parcels of land and was sold to Corona Materials in August of 2011.

From June 2009 to June 2010, Mr. French was the general manager of Jagua Exploration, S.R.L. He supervised and managed a two year metallic exploration campaign with positive gold and base metal discoveries for local Dominican landowners. In June 2010, he started Gexplo, S.R.L. and serves as its CEO and President. Gexplo is involved in gold exploration throughout the Dominican Republic, and specifically the Hispaniola Gold Copper Arc. Mr. French oversees all of Gexplo’s exploration activities.

Mr. French attended Exeter College in Exeter, U.K. from Sept 1966 to June 1968 studying science and engineering. In Oct 1968 he attended the Southend Flying School in Southend, U.K., graduating in December 1969 and later becoming an airplane and jet-helicopter pilot/owner holding a professional license. Over the next 35 years he attended a large number of university courses and plans to complete his Business Administration degree at a Dominican Republic University.

We appointed Mr. French as our Secretary due to his extensive experience with business operations in the Dominican Republic.

Liquidity and capital resources

On July 30, 2010, we sold 33,333,333 shares of common stock to our sole officer and director, Rosa Habeila Feliz Ruiz for $5,000. There were no other shares issued to Ms. Feliz Ruiz since our inception.

Since incorporation, Ms. Ruiz has been the Company’s only promoter.

On July 31, 2010, we sold 22,633,330 shares of our common stock at $0.0015 per share for a total of $33,950. The shares were issued pursuant to Regulation S of the Securities Act of 1933 to forty (40) investors.

As of the date of this report, we have yet to generate any revenues from our business operations.

As of October 31, 2011, our total assets were $6,149 comprised of cash and amounts capitalized relating to the development of our websites and our total liabilities were $51,507 comprised of accounts payable and related party payable.

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURE ABOUT MARKET RISK

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

ITEM 4. CONTROLS AND PROCEDURES.

Evaluation of Disclosure Controls and Procedures

We maintain "disclosure controls and procedures," as such term is defined in Rule 13a-15(e) under the Securities Exchange Act of 1934 (the "Exchange Act"), that are designed to ensure that information required to be disclosed in our Exchange Act reports is recorded, processed, summarized and reported within the time periods specified in the Securities and Exchange Commission rules and forms, and that such information is accumulated and communicated to our management, including our Principal Executive Officer and Principal Financial Officer, as appropriate, to allow timely decisions regarding required disclosure. We conducted an evaluation under the supervision and with the participation of our Principal Executive Officer and Principal Financial Officer, of the effectiveness of the design and operation of our disclosure controls and procedures as of the end of the period covered by this report pursuant to Rule 13a-15 of the Exchange Act. Based on this Evaluation, our Principal Executive Officer and Principal Financial Officer concluded that our Disclosure Controls were effective as of the end of the period covered by this report.

Changes in Internal Controls

There have been no changes in our internal controls or in other factors that could affect those controls subsequent to the date of their last evaluation.

PART II. OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS.

Currently we are not aware of any litigation pending or threatened by or against the Company.

ITEM 1A. RISK FACTORS

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

ITEM 2. UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS

None.

ITEM 3. DEFAULTS UPON SENIOR SECUITIES.

None.

ITEM 4. (REMOVED AND RESERVED)

ITEM 5. OTHER INFORMATION.

None.

ITEM 6. EXHIBITS.

The following documents are included herein:

Exhibit No.	Document Description
31.1	Certification of Principal Executive Officer and Principal Financial Officer pursuant to Rule 13a-15(e) and 15d-15(e), promulgated under the Securities and Exchange Act of 1934, as amended.
32.1	Certification pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (Chief Executive Officer and Chief Financial Officer).
101	Interactive Data Files 101 INS - XBRL Instance Document 101 SCH - XBRL Taxonomy Schema 101 CAL - XBRL Taxonomy Calculation Linkbase 101 DEF - XBRL Taxonomy Definition Linkbase 101 LAB - XBRL Taxonomy Label Linkbase 101 PRE - XBRL Taxonomy Presentation Linkbase

SIGNATURES

In accordance with the requirements of the Exchange Act, the registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized on this 15th day of December, 2011.

SANTO PITA CORP.

/s/ ROSA HABEILA FELIZ RUIZ
Rosa Habeila Feliz Ruiz, President, Principal Executive Officer, Treasurer, Principal Financial Officer, Principal Accounting Officer, and sole member of the Board of Directors

EXHIBIT INDEX

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