Organic To Go Food CORP
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PROSPECTUS

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ORGANIC TO GO FOOD CORPORATION

5,049,527 SHARES OF COMMON STOCK

This prospectus covers the resale by selling stockholders beginning on page 32 of up to 5,049,527 shares of our common stock, $.001 par value, which consists of:

- 3,350,000 shares of common stock;
- 1,361,000 shares of common stock issuable upon exercise of outstanding warrants; and
- 338,527 shares of common stock issuable upon exercise of an outstanding convertible promissory note.

This is not an underwritten offering. We will not receive any of the proceeds from the sale of these shares. We may, however, receive proceeds in the event that some or all of the warrants held by the selling stockholders are exercised for cash.

The securities will be offered for sale by the selling stockholders identified in this prospectus in accordance with the methods and terms described in the section of this prospectus entitled "Plan of Distribution." The selling stockholders will be responsible for any commissions or discounts due to brokers or dealers. We have agreed to pay for all of the expenses of registration of the shares covered by this prospectus. The section of this prospectus entitled "Description of Securities" more fully describes the characteristics of our common stock and other securities.

Our common stock is currently listed on the OTC Bulletin Board under the symbol "OTGO.OB." On September 20, 2007, the last reported bid price of our common stock was $1.90 per share.

An investment in our common stock involves a high degree of risk. See "Risk Factors" beginning at page 5.

Neither the Securities and Exchange Commission nor any state securities commission has approved or disapproved of these securities or passed upon the accuracy or adequacy of this prospectus. Any representation to the contrary is a criminal offense.

The date of this prospectus is October 4, 2007.

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CAUTIONARY NOTICE REGARDING FORWARD-LOOKING STATEMENTS

This prospectus contains forward-looking statements. Such forward-looking statements include statements regarding, among other things, (a) our projected sales and profitability, (b) our growth strategies, (c) anticipated trends in our industry, (d) our future financing plans and (e) our anticipated needs for working capital. Forward-looking statements, which involve assumptions and describe our future plans, strategies and expectations, are generally identifiable by use of the words “may,” “will,” “should,” “expect,” “anticipate,” “estimate,” “believe,” “intend” or “project” or the negative of the other variations on these words or comparable terminology. This information may involve known and unknown risks, uncertainties and other factors that may cause our actual results, performance or achievements to be materially different from the future results, performance, or achievements expressed or implied by any forward-looking statements. These statements may be found under “Prospectus Summary,” “Management's Discussion and Analysis of Financial Condition and Results of Operations” and “Description of Business,” as well as in this prospectus generally. Actual events or results may differ materially from those discussed in forward-looking statements as a result of various factors, including, without limitation, the risks outlined under “Risk Factors” and matters described in this prospectus generally. This prospectus may contain market data related to our business, which may have been included in articles published by independent industry sources. Although we believe these sources are reliable, we have not independently verified this market data. This market data includes projections that are based on a number of assumptions. If any one or more of these assumptions turns out to be incorrect, actual results may differ materially from the projections based on these assumptions. In light of these risks and uncertainties, there can be no assurance that the forward-looking statements contained in this prospectus will in fact occur. In addition to the information expressly required to be included in this prospectus, we will provide such further material information, if any, as may be necessary to make the required statements, in light of the circumstances under which they are made, not misleading.

Each forward-looking statement should be read in context with, and with an understanding of, the various other disclosures concerning our company and our business made elsewhere in this prospectus as well as other pubic reports which may be filed with the Securities and Exchange Commission. You should not place undue reliance on any forward-looking statement as a prediction of actual results or developments. We are not obligated to update or revise any forward-looking statement contained in this prospectus to reflect new events or circumstances, unless and to the extent required by applicable law. Neither the Private Securities Litigation Reform Act of 1995 nor Section 27A of the Securities Act of 1933, as amended (the “Securities Act”), provides any protection for statements made in this prospectus.

PROSPECTUS SUMMARY

This summary highlights information contained elsewhere in this prospectus. It does not contain all of the information that you should consider before investing in our common stock. You should read the entire prospectus carefully, including the section entitled "Risk Factors" and our consolidated financial statements and the related notes. In this prospectus, unless otherwise noted, we refer to Organic To Go Food Corporation, formerly known as SP Holding Corporation, and our wholly owned subsidiary, Organic To Go, Inc., as "Organic," "our company," "we," "us" and "our. "

Our Company

We were incorporated in Florida on March 16, 1994 and reincorporated in Delaware on September 26, 2000. For the years ended December 31, 2006, 2005 and 2004, we were a non-operating shell company and our business operations were limited to sustaining a public shell vehicle.

On February 12, 2007, we acquired Organic Holding Company, Inc., an organic food services company, through a reverse merger with our wholly owned subsidiary. As a result of the merger, Organic Holding Company, Inc. became our wholly owned subsidiary and was renamed "Organic To Go, Inc." On May 16, 2007, our stockholders approved an amendment to our Amended and Restated Certificate of Incorporation to change our name from SP Holding Corporation to Organic To Go Food Corporation.

Our principal executive offices are located at 3317 Third Avenue South, Seattle, Washington 98134 and our telephone number is (206) 838-4670. Our website address is http://www.organictogo.com. The information on our website is not intended to be part of this prospectus.

Overview of our Business

We prepare and serve classic American cuisine. We use organic ingredients when possible and always natural ingredients without pesticides and other harmful additives. Customers can get our food at our convenient Retail Cafés, through our Delivery/Casual Catering Services and at specific locations where our branded "grab-and-go" meals are sold via wholesale relationships. Our target customers are white collar office workers as well as students and employees of colleges and universities.

We provide a delicious and healthy alternative to typical fast food options, lunch box deliveries and casual catering. We serve a wide range of organic, natural and wholesome meals, which includes everything from ham and cheese sandwiches to deli-style roast beef sandwiches and veggie packed salads. We proactively source producers and manufacturers who use sustainable farming and/or production practices as an integral part of our overall mission to provide wholesome "clean" food from farm to table. We also use alternative packaging such as biodegradable and recycled plastics, and sugar cane-based disposable tableware to minimize the environmental impact of convenience packaging for "grab-and-go" meals.

More than 70% of our products currently offered are organic. When our food is not organic it is either something like water or salt which cannot be certified or is made up from all natural ingredients sourced under careful preset guidelines to insure the highest quality products available. In February 2006, we became the first fast-casual restaurant and retailer to be USDA certified as "Organic" by Quality Assurance International, the leading third-party certification agency in the organic foods industry.

We currently maintain four Retail Cafés in downtown Seattle, Washington, one in Bellevue, Washington, seven in Los Angeles, California, three in Orange County, California and five in San Diego, California. We have an agreement with Compass Group, Inc., pursuant to which Compass Group, Inc. maintains twenty-three of our "grab-and-go"

locations on the Microsoft Corporate Campus near Seattle, Washington. We also provide sandwiches and other "grab-and-go" food to independent coffee vendors at the Los Angeles International Airport. We operate "grab-and-go" locations at seven universities in the Seattle, Washington and Los Angeles, California areas, including the University of Washington Medical Center, the University of Southern California and the University of California, Los Angeles.

Our revenue from sales for the year ended December 31, 2006, increased approximately 58% to $9.7 million, as compared with $6.1 million for the year ended December 31, 2005. We incurred a net loss of approximately $8.0 million for the year ended December 31, 2006, as compared with a net loss of approximately $5.7 million for the year ended December 31, 2005. Our revenue from sales for the six months ended June 30, 2007 was approximately $7.5 million, as compared with $4.5 million for the six months ended June 30, 2006. We incurred a net loss of approximately $5.1 million for the six months ended June 30, 2007, as compared with a net loss of approximately $2.4 million for the six months ended June 30, 2006.

Registration of Shares

We are registering for resale 5,049,527 shares of our common stock issued or issuable upon the exercise of warrants as a result of the following transactions:

Private Placement

On June 28, 2007, we closed a private placement with a select group of accredited investors. In total, we raised approximately $6.7 million. In connection the private placement, we are registering for resale:

- 3,350,000 shares of common stock issued to a select group of accredited investors;
- 1,340,000 shares of common stock underlying warrants issued to investors in connection with the private placement; and
- 21,000 shares of common stock underlying a warrant issued to the placement agent as compensation for services rendered in connection with the private placement.

Bridge Financing

In December 2006, we raised $525,000 through the issuance of a convertible promissory note. The note bears interest at 8% per annum and matures on June 29, 2008. Commencing on September 1, 2007 to immediately prior to the maturity date, the outstanding principal amount of the note, together with all accrued and unpaid interest due under the note, is convertible at a per share conversion price equal to $1.68 per share. If the noteholder elects to convert the note immediately prior to the maturity date, the noteholder will be entitled to receive a total of 338,527 shares of our common stock, which we are registering for resale in connection with this offering.

Summary of the Offering

Capital stock currently outstanding: As of September 17, 2007, we had outstanding 24,340,035 shares of common stock and options and warrants to purchase a total of 8,658,599 shares of common stock.

Common stock offered by Organic To Go Food Corporation: None

Common stock offered by selling stockholders: Up to 5,049,527 shares of our common stock, which consists of:

- 3,350,000 shares of common stock;
- 1,361,000 shares of common stock issuable upon exercise of outstanding warrants; and
- 338,527 shares of common stock issuable upon exercise of an outstanding convertible promissory note.

Use of proceeds: We will not receive any of the proceeds from the sale of shares of common stock by the selling stockholders. We may, however, receive proceeds in the event some

	or all of the warrants held by the selling stockholders are exercised.
OTC Bulletin Board Symbol:	OTGO.OB
Risk Factors:	As investment in our common stock involves significant risks. See “Risk Factors” beginning on page 5.

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SUMMARY FINANCIAL INFORMATION

You should read the summary financial data set forth below in conjunction with "Management's Discussion and Analysis of Financial Condition or Plan of Operations" and our financial statements and the related notes included elsewhere in this prospectus. We derived the financial data as of the six months ended June 30, 2006 and 2007, and as of the year ended December 31, 2005 and 2006, from our financial statements included in this report. The historical results are not necessarily indicative of the results to be expected for any future period.

Statement of Operations Data: (in thousands except for per share amounts)	**Six Months ended June 30,**		**Year Ended December 31,**	
	2006	**2007**	**2005**	**2006**
Sales	$ 4,457	7,472	$ 6,121	$ 9,663
Cost of sales	$ 2,218	3,641	$ 3,895	$ 4,876
Operating Expenses	$ 4,305	7,384	$ 7,173	$ 10,483
Net Loss	$ (2,421)	(5,120)	$ (5,655)	$ (7,966)
Net Loss Per Share - Basic and Diluted	$ (0.84)	(0.32)	$ (1.97)	$ (2.78)
Weighted Average Shares Outstanding	2,869	15,788	2,875	2,868

Balance Sheet Data: (in thousands)	**At June 30,**	**At December 31,**	
	2007	**2005**	**2006**
Cash and Cash Equivalents	$ 6,410	$ 250	$ 865
Total Current Assets	$ 7,824	$ 678	$ 1,655
Total Assets	$ 12,797	$ 3,493	$ 5,277
Total Current Liabilities	$ 3,804	$ 4,184	$ 8,549
Total Liabilities	$ 5,118	$ 5,579	$ 9,278
Stockholders' Equity (Deficit)	$ 7,679	$ (2,086)	$ (4,001)

RISK FACTORS

You should consider carefully the risks described below, together with all of the other information in this prospectus, in evaluating our company, our business and this offering. If any of the following risks actually occur, our business, financial condition, and results of operations could suffer. In this case, the trading price of our common stock could decline and you may lose all or part of your investment.

Risks Related to Our Company

Our limited operating history makes it difficult for investors to evaluate our business and the risks and uncertainties frequently encountered by new companies.

Our current business operations began in November 2004, and as a result, we have a limited operating history. This limited operating history and the unpredictability of our industry make it difficult for investors to evaluate our business and future operating results. An investor in our securities must consider the risks, uncertainties and difficulties frequently encountered by companies in new and rapidly evolving markets. The risks and difficulties we face include challenges in accurate financial planning as a result of limited historical data and the uncertainties resulting from having had a relatively limited time period in which to implement and evaluate our business strategies as compared to older companies with longer operating histories.

If we fail to open new Retail Cafés and expand our Delivery/Casual Catering Services and Wholesale operations we may not be able to achieve profitability.

Our growth strategy requires us to open new Retail Cafés and expand our Delivery/Casual Catering Services and Wholesale operations. The success of our planned expansion will be dependent upon numerous factors, many of which are beyond our control, including the following:

- hiring, training and retention of qualified operating personnel;
- identification and availability of suitable properties;
- negotiation of favorable lease terms;
- timely development of new Retail Café, Delivery/Casual Catering Services and Wholesale operations;
- management of construction and development costs of Retail Café, Delivery/Casual Catering Services and Wholesale operations;
- competition in our markets; and
- general economic conditions.

Delays or failures in opening new Retail Cafés or in expanding our Delivery/Casual Catering Services and Wholesale operations could materially adversely affect our business, financial condition, operating results or cash flows. Further, any new Retail Café, Delivery/Casual Catering Services or Wholesale operation we open may not be able obtain similar operating results to those of our existing operations.

In order to continue our operations we may need additional financing, which may not be available on satisfactory terms or at all.

We may need to raise additional funds to support our future expansion and growth plans. Our funding requirements may change as a result of many factors, including underestimates of budget items, unanticipated cash requirements, future product and service opportunities, and future business combinations. Consequently, we may need to seek additional sources of financing, which may not be available on favorable terms, if at all, and which may be dilutive to existing stockholders.

We may seek to raise additional financing through equity offerings, debt financings or additional corporate collaboration and licensing arrangements. To the extent we raise additional capital by issuing equity securities, our stockholders may experience dilution. To the extent that we raise additional capital by issuing debt securities, we could incur substantial interest obligations, may be required to pledge assets as collateral for the debt and may be constrained by restrictive financial and/or operational covenants. Debt financing would also be superior to the stockholders' interests in bankruptcy or liquidation. To the extent we raise additional funds through collaboration and licensing arrangements, it may be necessary to relinquish some rights to our products, or grant licenses on unfavorable terms.

Our reliance on our suppliers and distributors subjects us to a number of risks, including possible delays or interruptions in supplies, diminished direct control over quality and a potential lack of adequate raw material capacity.

We depend on our suppliers and distributors for the operation of our business. Any disruption in the supply of or degradation in the quality of the raw materials provided by our suppliers could have a material adverse effect on our business, operating results and financial condition. In addition, such disruptions in supply or degradations in quality could have a long-term detrimental impact on our efforts to develop a strong brand identity and a loyal consumer base. Although we maintain relationships with a number of suppliers and always attempt to have more than one potential supplier for any required item, there can be no assurance that we will be able to continue to maintain multiple supply sources. If any supplier or distributor fails to perform as anticipated, or if there is a termination or any disruption in any of these relationships for any reason, it could have a material adverse effect on results of operations.

We could face labor shortages that could slow our growth.

Our success depends in part upon our ability to attract, motivate and retain a sufficient number of qualified employees, including managers, chefs and other kitchen staff, necessary to keep pace with our expansion schedule. Qualified individuals of the requisite caliber and number needed to fill these positions are in short supply in some areas. Although we have not experienced any significant challenges in recruiting or retaining employees, any future inability to recruit and retain sufficient individuals may delay the planned openings and development of new Retail Cafés, Delivery/Casual Catering Services and Wholesale operations. Any such delays or any material increases in employee turnover rates in existing Retail Cafés and in our Delivery/Casual Catering Services and Wholesale operations could have a material adverse effect on our business, financial condition, operating results or cash flows. Additionally, competition for qualified employees could require us to pay higher wages to attract sufficient employees, which could result in higher labor costs.

Our expansion into new markets may present increased risks due to our unfamiliarity with the area.

In July and September, 2007, we purchased a total of five stores in San Diego, California in order to facilitate our initial entry into the San Diego market. We expect to open additional locations and kitchen facilities in San Diego during the next six months. We anticipate that our new Retail Cafés, Delivery/Casual Catering Services and Wholesale operations will typically take several months to reach budgeted operating levels due to challenges commonly associated with new businesses, including lack of market awareness, inability to hire sufficient staff and other factors. Although we will attempt to mitigate these factors by careful attention to training and staffing needs, there is a risk that we will not be successful in operating our new Retail Cafés, Delivery/Casual Catering Services and Wholesale operations on a profitable basis. New markets that we enter may have different competitive conditions, consumer tastes and discretionary spending patterns than our existing markets, which may cause our new Retail Cafés, Delivery/Casual Catering Services and Wholesale operations in those new markets to be less successful than those in our existing markets.

Our expansion may strain our administrative, financial and informational infrastructure, which could slow our development.

We face the risk that our existing systems and procedures, financial controls and information systems will be inadequate to support our planned expansion. We may not be able to accurately predict whether we will be able to respond on a timely basis to all of the changing demands that our planned expansion will impose on management and these systems and controls. If we fail to continue to improve our information systems and financial controls or to manage other factors necessary for us to achieve our expansion objectives, our business, financial condition, operating results or cash flows could be materially adversely affected.

All of our operations are currently located in Washington and California. As a result, we are highly sensitive to negative occurrences in those two states.

We are particularly susceptible to adverse trends and economic conditions in the States of Washington and California, including in their labor markets. In addition, given our geographic concentration, negative publicity regarding any of our operations in the States of Washington or California could have a material adverse effect on our business and operations, as could other regional occurrences such as local strikes, supply shortages, local economic conditions, consumer preferences, earthquakes or other natural disasters.

Our operation as a public company subjects us to evolving corporate governance and public disclosure regulations that will result in additional expenses and liability exposures.

As a public company, we will incur significant legal, accounting and other expenses that non-public companies may not incur. We will incur costs associated with our public company reporting requirements. We also anticipate that we will incur costs associated with corporate governance requirements, including certain requirements under the Sarbanes-Oxley Act of 2002, as well as new rules implemented by the Securities and Exchange Commission and the National Association of Securities Dealers. We expect these rules and regulations, in particular Section 404 of the Sarbanes-Oxley Act of 2002, to increase significantly our legal and financial compliance costs and to make some activities more time-consuming and costly. Like many smaller public companies, we face a significant impact from required compliance with Section 404 of the Sarbanes-Oxley Act of 2002. Section 404 requires management of public companies to evaluate the effectiveness of internal control over financial reporting and the independent auditors to attest to the effectiveness of such internal controls and the evaluation performed by management. The Securities and Exchange Commission has adopted rules implementing Section 404 for public companies as well as disclosure requirements. The Public Company Accounting Oversight Board, or PCAOB, has adopted documentation and attestation standards that the independent auditors must follow in conducting its attestation under Section 404. We are currently preparing for compliance with Section 404; however, there can be no assurance that we will be able to meet effectively all of the requirements of Section 404 as known to us in the currently mandated timeframe. Any failure to implement effectively new or improved internal controls, or to resolve difficulties encountered in their implementation, could harm our operating results, cause us to fail to meet reporting obligations or result in management being required to give a qualified assessment of our internal controls over financial reporting or our independent auditors providing an adverse opinion regarding management’s assessment. Any such result could cause investors to lose confidence in our reported financial information, which could have a material adverse effect on our stock price.

We also expect these rules and regulations may make it more difficult and more expensive for us to obtain director and officer liability insurance and we may be required to accept reduced policy limits and coverage or incur substantially higher costs to obtain the same or similar coverage. As a result, it may be more difficult for us to attract and retain qualified individuals to serve on our Board of Directors or as executive officers. We are currently evaluating and monitoring developments with respect to these rules, and it is difficult to predict or estimate the amount of additional costs we may incur or the timing of such costs.

If we fail to maintain the adequacy of our internal controls, our ability to provide accurate financial statements and comply with the requirements of the Sarbanes-Oxley Act of 2002 could be impaired, which could cause our stock price to decrease substantially.

All of our current management, other than Paul Campbell and Andrew Jacobs, was previously the management of our operating subsidiary, Organic To Go, Inc., which we acquired in a reverse merger on February 12, 2007. Prior to that time, our subsidiary was a private company without public reporting obligations. As a result, prior to the merger, our management had committed limited personnel and resources to the development of the external reporting and compliance obligations that would be required of a public company. We have taken and will continue to take measures to address and improve our financial reporting and compliance capabilities. If our financial and managerial controls, reporting systems or procedures fail, we may not be able to provide accurate financial statements on a timely basis or comply with the Sarbanes-Oxley Act of 2002 as it applies to us. Any failure of our internal controls or our ability to provide accurate financial statements could cause the trading price of our common stock to decrease substantially.

We depend on our key personnel, and the loss of their services may adversely affect our business.

We are highly dependent upon the efforts of our senior management team. The death or departure of any of our key personnel could have a material adverse effect on our business. In particular, the loss of Jason Brown, our Chief Executive Officer and Chairman, could significantly impact our ability to operate and grow and could cause performance to differ materially from projected results. We have a $3 million “key man” insurance policy covering Mr. Brown.

Our past activities prior to our merger with Organic Holding Company, Inc., may lead to future liability for the combined companies.

Prior to February 12, 2007, we were engaged in businesses and were managed by parties unrelated to that of our new operations. Any liabilities relating to such prior business may have a material adverse effect on us.

Risks Related to Our Industry

We operate in a highly competitive industry where many of our competitors are larger and have more resources than we do.

We operate in a highly competitive environment. Many of our competitors are substantially larger than us in terms of resources and market share. As a result, many of our competitors offer products and services at a lower cost to consumers. Our success will depend to a significant extent on our ability to continue to develop and introduce differentiated products and services and deliver them to consumers in a widespread, convenient and cost-effective manner. The success of our products and services is dependent on several factors including understanding consumer needs, differentiation from competitive offerings, market acceptance and lower costs. Although we believe that we can take the necessary steps to meet the competitive challenges of the marketplaces in which we operate, we may not be successful in differentiating our products and services from those of our competitors or meeting consumer demand.

Our operations are susceptible to changes in food and supply costs, which could adversely affect our margins.

Our profitability depends, in part, on our ability to anticipate and react to changes in food and supply costs. Our centralized purchasing staff negotiates prices for all of our ingredients and supplies. Any increase in distribution costs could cause our food and supply costs to increase. Further, various factors beyond our control, including adverse weather conditions and governmental regulations, could cause our food and supply costs to increase. We may not be able to anticipate and react to changing food and supply costs by adjusting our purchasing practices in a timely fashion. A failure to do so could adversely affect our operating results and cash flows.

Changes in consumer preferences or discretionary consumer spending could negatively impact our results.

Our Retail Cafés, Delivery/Casual Catering Services and Wholesale operations feature various types of organic foods and beverages. Our continued success depends, in part, upon the popularity of these foods in the future. Shifts in consumer preferences away from this cuisine could materially adversely affect our future profitability. Also, our success depends on numerous factors affecting discretionary consumer spending, including economic conditions, disposable consumer income and consumer confidence. Adverse changes in these factors could reduce customer traffic or impose practical limits on pricing, either of which could materially adversely affect our business, financial condition, operating results or cash flows. We can also be materially adversely affected by negative publicity concerning food quality, illness, injury, publication of government or industry findings concerning food products served by us, or other health concerns or operating issues stemming from our operations.

Our industry is affected by litigation and publicity concerning food quality, health and other issues which can cause customers to avoid our cafés and result in liabilities.

We could become the subject of complaints or litigation from customers or employees alleging illness, injury or other food quality, health or operational concerns. Adverse publicity resulting from these allegations may materially adversely affect us and our Retail Cafés, Delivery/Casual Catering Services and Wholesale operations, regardless of whether the allegations are valid or whether we are liable.

Our operations are subject to governmental regulation associated with the food service industry, the operation and enforcement of which may restrict our ability to carry on our business.

We are in the perishable food industry. The development, manufacture and marketing of products sold by us is subject to extensive regulation by various government agencies, including the U.S. Food and Drug Administration and the U.S. Federal Trade Commission, as well as various state and local agencies. These agencies regulate production processes, product attributes, packaging, labeling, advertising, storage and distribution. These agencies establish and enforce standards for safety, purity and labeling. In addition, other governmental agencies (including the U.S. Occupational Safety and Health Administration), establish and enforce health and safety standards and regulations in the workplace, including those in our retail locations. Our retail locations will be subject to inspection by federal, state, and local authorities. Although we intend to comply at all times with all such laws and regulations, including obtaining and maintaining all necessary permits and licenses relating to our operations, there is a risk that we may not be able to comply with such laws and regulations on a timely basis, or at all. Our failure to comply with applicable laws and regulations could subject us to civil remedies including fines, injunctions, recalls or seizures as well as potential criminal sanctions. In addition, compliance or attempted compliance with governmental laws and regulations may result in significant time or cost expenditures, which could delay or preclude us from marketing our products or continuing or expanding our operations.

Risks Relating to Ownership of Our Common Stock

The market price of our common stock may be highly volatile, which may result in a significant decline in the value of our common stock.

The market price of our common stock may fluctuate significantly in response to factors, most of which are beyond our control, such as:

- the announcement of new products or services by us or our competitors;
- quarterly variations in our and our competitors' results of operations;
- changes in earnings estimates or recommendations by securities analysts;
- developments in our industry; and
- general market conditions and other factors, including factors unrelated to our own operating performance or the condition or prospects of our industry.

Further, the stock market in general, and securities of small-cap companies in particular, have recently experienced extreme price and volume fluctuations. Continued market fluctuations could result in extreme volatility in the price of our common stock, which could cause a decline in its value. You should also be aware that price volatility might be worse if the trading volume of our common stock is low.

Although our common stock is currently quoted on the OTC Bulletin Board, trading may be extremely sporadic. A more active market for our common stock may not develop. Accordingly, you may have to bear the economic risk of an investment in our common stock indefinitely.

We may not be able to list our common stock on a securities exchange, which may affect the liquidity of our common stock.

We intend to seek to have our common stock listed on the American Stock Exchange or the NASDAQ Stock Market as soon as practicable. However, we may not be able to initially meet or maintain the listing standards of either of those or any other stock exchange. In addition, if we fail to meet the listing standards set forth by the Securities and Exchange Commission regulations, various requirements may be imposed on broker-dealers who sell our securities to persons other than established customers and accredited investors. These requirements may deter broker-dealers from recommending or selling our common stock, which may further affect its liquidity and make it more difficult for us to raise additional capital.

We have a substantial number of convertible securities outstanding, which if fully exercised could require us to issue a significant number of shares of our common stock and result in substantial dilution to existing stockholders.

As of September 17, 2007, we had outstanding options and warrants to purchase up to 2,839,554 and 5,819,045 shares of common stock, respectively. In addition, we have an outstanding a convertible promissory note, which matures on June 29, 2008. Commencing on September 1, 2007 to immediately prior to the maturity date, the outstanding principal amount of the note, together with all accrued and unpaid interest due under the note, is convertible at a per share conversion price equal to $1.68 per share. If the noteholder elects to convert the note immediately prior to the maturity date, the noteholder will be entitled to receive a total of 338,527 shares of our common stock. In the event these securities are exercised, you could suffer substantial dilution in terms of your percentage ownership of your common stock.

A large number of additional shares may be sold into the public market in the near future, which may cause the market price of our common stock to decline significantly, even if our business is doing well.

Sales of a substantial amount of common stock in the public market, or the perception that these sales may occur, could adversely affect the market price of our common stock. On a fully diluted basis, we had 33,337,161shares of common stock outstanding as of September 17, 2007. If these shares of common stock are registered otherwise become eligible for public sale, the market price of our common stock could decline significantly.

We have not and do not intend to pay any dividends. As a result, you may only be able to obtain a return on investment in our common stock if its value increases.

Our current management has not paid dividends in the past and does not plan to pay dividends in the near future. We expect to retain earnings to finance and develop our business. In addition, the payment of future dividends will be directly dependent upon our earnings, our financial needs and other similarly unpredictable factors. As a result, the success of an investment in our common stock will depend upon future appreciation in its value. The price of our common stock may not appreciate in value or even maintain the price at which you purchased our shares.

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USE OF PROCEEDS

We will not receive any proceeds from the sale of the shares by the selling stockholders. All proceeds from the sale of the shares of common stock offered under this prospectus will be for the account of the selling stockholders as described below in the sections entitled "Selling Stockholders" and "Plan of Distribution." With the exception of any brokerage fees and commission which are the obligation of the selling stockholders, we are responsible for the fees, costs and expenses of this offering which are estimated to be $95,333.29, inclusive of our legal and accounting fees, printing costs and filing and other miscellaneous fees and expenses.

A portion of the shares of common stock covered by this prospectus are issuable upon exercise of warrants. We may receive proceeds in the event some or all of the warrants held by the selling stockholders are exercised for cash. Any proceeds received from the exercise of the warrants will be used for working capital and general corporate purposes. There can be no assurance that the any of the selling stockholders will exercise their warrants or that we will receive any proceeds therefrom. Warrant holders often choose not to exercise their warrants because the price of the common stock does not justify the exercise or the warrant expires by its terms.

DESCRIPTION OF BUSINESS

Our Company

We were incorporated in Florida on March 16, 1994 and reincorporated in Delaware on September 26, 2000. For the years ended December 31, 2006, 2005 and 2004, we were a non-operating shell company and our business operations were limited to sustaining a public shell vehicle.

On February 12, 2007, we acquired Organic Holding Company, Inc., an organic food services company, through a reverse merger with our wholly owned subsidiary. As a result of the merger, Organic Holding Company, Inc. became our wholly owned subsidiary and was renamed "Organic To Go, Inc." On May 16, 2007, our stockholders approved an amendment to our Amended and Restated Certificate of Incorporation to change our name from SP Holding Corporation to Organic To Go Food Corporation.

Our principal executive offices are located at 3317 Third Avenue South, Seattle, Washington 98134 and our telephone number is (206) 838-4670.

Overview of our Business

We prepare and serve classic American cuisine. We use organic ingredients when possible and always natural ingredients without pesticides and other harmful additives. Customers can get our food at our convenient Retail Cafés, through our Delivery/Casual Catering Services and at specific locations where our "grab-and-go" meals are sold via a wholesale relationship. Our target customers are white collar office workers as well as students and employees of colleges and universities. We currently maintain four Retail Cafés in downtown Seattle, Washington, one in Bellevue, Washington, seven in Los Angeles, California, three in Orange County, California and five in San Diego, California. We have an agreement with Compass Group, Inc., pursuant to which Compass Group, Inc. maintains twenty three of our "grab-and-go" locations on the Microsoft Corporate Campus near Seattle, Washington. We also provide sandwiches and other "grab-and-go" food to independent coffee vendors at the Los Angeles International Airport. We operate "grab-and-go" locations at seven universities in the Seattle, Washington and Los Angeles, California areas, including the University of Washington Medical Center, the University of Southern California and the University of California, Los Angeles.

Our Product

We provide a delicious and healthy alternative to typical fast food options, lunch box deliveries and casual catering. We serve a wide range of organic, natural and wholesome meals, which include everything from ham and cheese sandwiches to deli-style roast beef sandwiches and veggie packed salads. We proactively source producers and manufacturers who use sustainable farming and/or production practices as an integral part of our overall mission to provide wholesome "clean" food from farm to table. We also use alternative packaging such as biodegradable and recycled plastics, and sugar cane based disposable tableware to minimize the environmental impact of convenience packaging for "grab-and-go" meals.

We offer packaged and private label food products from key vendors prepared using our specifications, and deliver them directly to our Retail Café and Delivery/Casual Catering Services customers. We prepare or assemble our products at one of two assembly kitchens in Seattle, Washington and Los Angeles, California. Orders that we take via the Internet or by telephone are routed to dedicated customer service centers in Seattle and Los Angeles and are processed in real time. While less than 15% of the orders placed are for "same day" delivery, there is a growing need for this service, thus we are increasing our ability to provide "same day" delivery, particularly to businesses in proximity to our Retail Cafés. Our Retail Cafés generally operate Monday through Friday from 7:00 a.m. to 4:30 p.m. We provide delivery and catering services after-hours and on weekends.

More than 70% of our products currently offered are organic. When our food is not organic it is either something like water or salt which cannot be certified or is made up from all natural ingredients sourced under careful preset guidelines to insure the highest quality products available. In February 2006, we became the first fast-casual restaurant and retailer to be USDA certified as "Organic" by Quality Assurance International, the leading third-party certification agency in the organic foods industry.

Business Channels

We offer our food products through three primary business channels or units: Retail Cafés; Delivery/Casual Catering Services; and Wholesale, which accounted for approximately 55%, 35% and 10%, of our total sales, respectively, in 2006. Our core customer base consists of "white collar" workers and college students and employees.

Retail Cafés

We currently operate 20 cafés in Seattle and Bellevue, Washington, Los Angeles, Orange County and San Diego, California. We operate Retail Cafés in large multi-tenant buildings and in large campuses. We believe these retail locations serve as billboards for our Delivery/Casual Catering Services and branded Wholesale units.

Comparing the 12 months ended December 31, 2006 to the same period in 2005, same store (comparable) sales increased approximately 4% for Retail Cafés open longer than a year. The average sales ticket for our Retail Cafés was approximately $5.60 in 2006 and approximately $5.33 in 2005. The prices of the products we sell in our Retail Cafés range from $0.49 to $7.99.

Delivery/Casual Catering Services

We also distribute our products through delivery and catering services. Customers of our Delivery/Casual Catering Services unit currently include, among others, Starbucks Corporate Headquarters, Westin Hotels, Washington Mutual Bank, T-Mobile, NBC and several movie studios. Approximately 80% of our delivery orders are repeat orders from customers who have ordered five or more times.

Wholesale

Our Wholesale business is growing and we believe that it presents a tremendous opportunity to build our brand. Wholesale sales currently represent approximately 10% of our revenue. Current Wholesale customers include the University of California, Los Angeles, University of Southern California, Cal State Pomona, Cal State Long Beach, University of Washington, Children's Hospital of Seattle, Washington, NBC Studios and Euro Coffee at the Los Angeles International Airport.

Industry Overview and Market Opportunity

While the growth and popularity of natural and organic foods has been evident with the rise of grocery stores that sell organic products, such as Whole Foods Market, Wild Oats and Trader Joe's, the food service side of the industry has not been as developed. We believe that we are one of the first companies to provide services in this area of growing consumer demand.

According to the Organic Trade Association's 2006 Manufacturer Survey, the market for organic foods grew by 16.2% in 2005. The survey also found that sales of organic foods during 2005 totaled $13.8 billion, which constituted 2.5% of total U.S. food sales. This strong growth is consistent with annual growth rates since 1997, all of which have been between 15% to 21% per year.

The OTA 2006 Survey also estimated that the use of organic products in the United States food service industry is increasing annually by a rate of 20% per year. According to the survey, as recently as 2004, $330 million in natural/organic food sales, or only 5% of all natural/organic sales, were sold into the food service channel. Traditionally, retail food sales constitute roughly 70% of total food sales and food service sales constitute roughly 30%.

Competition

We are in competition with other food service operations within the same geographical areas in which we operate. The Retail Cafés, Delivery/Casual Catering Services and Wholesale business channels are highly competitive. Some of our competitors are significantly larger than us and have greater access to resources. We compete with other organizations primarily through the quality, variety and value perception of the food products offered. The number and location of

units, quality and speed of service, attractiveness of facilities, effectiveness of marketing and new product development are also important factors. The price charged for each menu item we sell or service we provide may vary from market to market depending on competitive pricing and the local cost structure.

Expansion Plans

We intend to grow internally and through acquisitions by adding catering companies and café locations that are consistent with our core business focus. In each of the markets where we operate, we plan to take advantage of our scalability and acquire local catering companies with strong ties to the region's corporate community. We also intend to work closely with landlords and property managers to upgrade the amenities they offer in their buildings by making our Delivery/Casual Catering Services and food products available to their tenants. In addition, by the end of the calendar year we expect to grow our Wholesale business by strategically aligning with large retail stores. There can be no assurance, however, that we will acquire or open such additional café locations or catering companies or enter into any such strategic alliances.

Recent Acquisitions

Acquisition of Scott's Gourmet Sandwiches

On July 20, 2007, we acquired Scott's Gourmet Sandwiches, a downtown San Diego-based quick-serve restaurant that has been serving the community since 1995. Scott's Gourmet Sandwiches owned two cafes and corporate catering business. Our latest acquisition initiates San Diego as the fourth region that we operate in.

Acquisition of Jackrabbit, LLC

On March 9, 2007, we acquired substantially all of the assets of Jackrabbit, LLC, a Seattle-based catering business for cash of approximately $630,000, a $150,000 promissory note and 400,000 shares of common stock. Jackrabbit has been serving downtown Seattle businesses since 1996 with premium box lunches and casual catering. Jackrabbit generated approximately $1.85 million in revenue in 2006.

Acquisition of Vinaigrettes LLC

On October 27, 2006, we acquired all of the operating assets of Vinaigrettes LLC, a California limited liability company doing business as "Vinaigrettes Catering Company," for a purchase price of $1.0 million. Vinaigrettes was a 10-year-old catering services company with approximately 40 employees and sales of approximately $2.5 million per year. Vinaigrettes provided business casual catering services, ranging from corporate box lunches to lavish Hollywood events.

Acquisition of Certain Operating Assets of Briazz Inc.

In April 2005, we acquired certain operating locations and related assets of Briazz, Inc. for $1.35 million, comprised of $750,000 in cash and $600,000 in notes convertible into Organic Holding Company, Inc. common stock. Briazz was a Seattle, Washington-based sandwich cafe chain that filed for bankruptcy under Chapter 11 in June of 2004. As part of the acquisition, we acquired 6 Retail Cafés in the Seattle market and 6 Retail Cafés in the Los Angeles and Orange County markets, as well as certain catering contracts.

Suppliers

We have not experienced any material shortages of food, equipment, fixtures or other products which are necessary to our operations and we anticipate no such shortages of products. Sysco Food Service and United Natural Foods West, Inc. are our two principal suppliers of products. Sysco Food Services supplies approximately 22% of all products purchased and United Natural Foods West supplies approximately 8% of all products purchased. Generally, alternate suppliers are available for all of our raw materials and supplies.

Dependence on Major Customers

We are not dependent on any major customers. No single customer of ours accounted for more than 10% of our total sales during 2006.

Environment and Energy

Various federal, state and local agencies have adopted regulations that affect the discharge of materials into the environment or which otherwise relate to the protection of the environment. We do not believe that such regulations will have a material effect on our operations, our capital expenditures, earnings or our competitive position. However, we cannot predict the effect of future environmental legislation or regulations.

Companies involved in the food industry use significant amounts of energy in their operations. Our principal sources of energy for our operations are electricity and natural gas. To date, the supply of energy available to us has been sufficient to maintain normal operations.

Government Regulation

We operate in the perishable food industry. The development, manufacture and marketing of products sold by us may be subject to extensive regulation by various government agencies, including the U.S. Food and Drug Administration and the U.S. Federal Trade Commission, as well as various state and local agencies. These and other agencies regulate production processes, product attributes, packaging, labeling, advertising, storage and distribution and establish and enforce standards for safety, purity and labeling. In addition, other governmental agencies (including the U.S. Occupational Safety and Health Administration), establish and enforce health and safety standards and regulations in the workplace, including those in our retail locations. Our retail locations will be subject to inspection by federal, state, and local authorities.

Information Technology

We have integrated information technology systems that facilitate efficient and scaleable operations throughout our operations.

Employees

As of August 28, 2007, we had a workforce of approximately 242 employees, consisting of 198 full-time and 44 part-time employees. None of our employees are represented by a collective bargaining agreement, nor have we experienced any work stoppages.

Trademark and Website

We have registered our stylized logo, and we have registered the Internet domain name “www.organictogo.com.”

LEGAL PROCEEDINGS

On October 18, 2006, Susana Chi, a former employee of Organic Holding Company, Inc., brought suit against us in the Superior Court of the State of California for the County of Los Angeles claiming discrimination, wrongful termination and infliction of emotional distress in connection with the termination of Ms. Chi’s employment with us. We filed an answer to Ms. Chi’s complaint and, subsequently caused the suit to be transferred to U.S. Federal District Court. On June 15, 2007, the parties reached a settlement agreement with respect to this matter, which was immaterial to our financial results.

We are not a party to any other material legal proceedings nor are we aware of any circumstance that may reasonably lead a third party to initiate material legal proceedings against us.

DESCRIPTION OF PROPERTY

Our principal executive offices are located at 3317 Third Avenue South, Seattle, Washington 98134. This facility consists of approximately 13,500 square feet of office space pursuant to a lease that expires on December 31, 2011.

We lease space for our retail properties as needed for our business operations from time to time. We believe that we will continue to be able to find and lease the properties we need on reasonable terms. However, there can be no assurance that we will be able to find suitable locations for our planned expansion or for continued operations. We believe that the condition of all of the properties we lease are generally adequate for their respective purposes.

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

The following discussion and analysis of the results of operations and financial condition should be read in conjunction with our financial statements and the notes to those financial statements that are included elsewhere in this prospectus. This discussion includes forward-looking statements based upon current expectations that involve risks and uncertainties, such as plans, objectives, expectations and intentions. Actual results and the timing of events could differ materially from those anticipated in these forward-looking statements as a result of a number of factors. Words such as "anticipate," "estimate," "plan," "continuing," "ongoing," "expect," "believe," "intend," "may," "will," "should," "could," and similar expressions are used to identify forward-looking statements.

Overview

Organization and Business

Organic Holding Company, Inc., d/b/a Organic To Go, whose name was changed to Organic To Go, Inc. effective February 27, 2007, is a wholly-owned subsidiary of Organic To Go Food Corporation and was incorporated in the state of Delaware in February 2004. We provide convenient cafés which prepare and serve "grab and go" lunch, dinner, and breakfast foods and beverages prepared using organic ingredients, whenever possible. We also distribute our products through delivery, catering and select wholesale accounts. In October 2006, we expanded our catering operations in the California area by acquiring the assets of a catering operation headquartered in Los Angeles, California, and in March 2007, we expanded our catering operations by acquiring the assets of a catering operation located in Seattle, Washington. In February, 2007 we completed a reverse merger with a public shell company named SP Holding Corporation. At June 30, 2007, we operated five stores in Washington and seven stores in California, with central kitchens in each market.

Management believes we have the opportunity to capture increasing market share in all three of our businesses: Delivery/Catering, Retail and Wholesale "grab & go" convenience foods, by providing customers with delicious, healthy, wholesome and organic food choices. Management is focused in the near and long term on the challenges and risks that we face in expanding our business. These include our ability to obtain retail, catering and wholesale locations, building a sufficient infrastructure to support our expansion, and obtaining a customer base and margin improvement sufficient to achieve and sustain profitability.

Basis of Presentation and Liquidity

The accompanying financial statements have been prepared in conformity with generally accepted accounting principles, which contemplate our continuation as a going concern. We have reported recurring losses and cash used by operating activities, and at June 30, 2007 had a net working capital deficiency and stockholders' deficit that could raise doubt about our ability to continue as a going concern. Since our inception, we have funded operations and business development and growth through debt and equity financings. In this regard, during 2006, we raised approximately $8.1 million pursuant to sales of debt and equity securities in connection with our private placement and subordinated debt offerings. Further, during the three months ended March 31, 2007, proceeds of approximately $6.9 million were received from the sale of equity securities in connection with the merger and private placement, and approximately $5.3 million of notes payable has been converted into shares of common stock. Further, during the three months ended June 30, 2007, proceeds of approximately $6.7 million were received from the sale of equity securities in a private placement and proceeds of $500,000 were received from the issuance of notes payable. While we plan to produce cash from operations during the second half of 2007, our management intends to continue to be engaged in additional fund-raising activities to fund future capital expenditures, potential acquisitions of businesses and provide additional working capital. We anticipate having sufficient working capital in place for the next 12 months to continue operations. The accompanying financial statements do not include any adjustments to reflect the

possible future effects on the recoverability and classification of assets or the amounts and classifications of liabilities that could result should we not continue as a going concern.

Critical Accounting Policies and Estimates

Management's discussion and analysis of financial condition and results of operations are based on our financial statements, which have been prepared in accordance with accounting principles generally accepted in the United States. The preparation of these financial statements requires our management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements, as well as the reported net sales and expenses during the reporting periods. On an ongoing basis, estimates and assumptions are evaluated. Estimates are based on historical experience and on various other factors believed reasonable under the circumstances, the results of which form the basis for making judgments about the carrying value of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates under different assumptions or conditions. A summary of significant accounting policies is presented in Notes to our financial statements included elsewhere in this prospectus. The following accounting policies are considered the more critical to aid in understanding and evaluating our results of operations and financial condition.

Use of Estimates

In preparing the financial statements in conformity with accounting principles generally accepted in the United States of America, management makes estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the dates of the financial statements, as well as the reported amounts of revenues and expenses during the reporting years. Actual results could differ from those estimates. The more significant accounting estimates inherent in the preparation of our financial statements include estimates as to the depreciable lives of property and equipment, recoverability of long-lived assets, valuation of inventories, valuation of equity related instruments issued, and valuation allowance for deferred income tax assets.

Inventory

Inventory, which consists primarily of food, beverages and packaging products, is stated at the lower of cost or market. Cost is determined on a first-in, first-out basis. In assessing the ultimate realization of inventories, our management makes judgments as to future demand requirements compared to current inventory levels.

Impairment of Long-lived Assets

Long-lived assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. Impairment of long-lived assets would be recognized in the event that the net book values of such assets exceed the future undiscounted cash flows attributable to such assets. No impairment of long-lived assets was recognized for any of the periods presented.

Intangible Assets

In connection with acquisitions in October 2006 and March 2007, of certain assets of catering businesses, we acquired certain identifiable intangible assets including customer-based intangibles . These acquisitions have been accounted for in accordance with Statement of Financial Accounting Standards No. 141, “Business Combinations.” Amounts allocated to intangible assets were identified by management and have been valued on a number of factors. The estimate of useful lives of each intangible asset was based on an analysis by management of all pertinent factors, and selected an estimated useful life of two years for each identifiable intangible asset.

Revenue Recognition

Revenues are recognized at the point of sale at retail locations or upon delivery of products for delivery and wholesale transactions.

Cost of Sales

Cost of sales includes the cost of food, beverages and paper products.

Income Taxes

We account for income taxes in accordance with SFAS No. 109, “Accounting for Income Taxes,” which requires recognition of deferred tax assets and liabilities for expected future tax consequences of events that have been included in financial statements or tax returns. Under this method, deferred income taxes are recognized for the tax consequences in future years of differences between the tax bases of assets and liabilities and their financial reporting amounts at each period end based on enacted tax laws and statutory tax rates applicable to the periods in which the differences are expected to affect taxable income. Valuation allowances are established, when necessary, to reduce deferred tax assets to amounts expected to be realized. We continue to provide a full valuation allowance in order to

reduce our net deferred tax asset to zero, inasmuch as our management has not determined that realization of deferred tax assets is more likely than not. The provision for income taxes represents the tax payable for the period and change during the period in net deferred tax assets and liabilities.

Stock-based Compensation

In December 2004, the FASB released SFAS No. 123 (revised 2004), "Share Based Payment" ("SFAS 123R"). SFAS 123R sets forth the accounting for share-based payment transactions in which an enterprise receives employee services in exchange for (a) equity instruments of the enterprise, or (b) liabilities that are based on the fair value of the enterprise's equity instruments or that may be settled by the issuance of such equity instruments. The statement eliminates the ability to account for share-based compensation transactions using APB Opinion No. 25, "Accounting for Stock Issued to Employees," and generally requires instead that such transactions be accounted for using a fair-value-based method, which requires recording an expense over the requisite service period for the fair value of all options or warrants granted to employees and consultants. We adopted SFAS 123R effective beginning January 1, 2006.

Results of Operations

Three months ended June 30, 2006 and 2007

Revenues

Sales for the three months ended June 30, 2007 increased approximately 69%, to $3.9 million, as compared with $ 2.3 million for the comparative prior year period, and increased approximately 8% as compared to $3.6 million for the immediately preceding three months ended March 31, 2007. On a pro forma basis, giving effect to the acquisition of two catering businesses in October 2006 and March 2007, sales for the three months ended June 30, 2007 increased approximately 15% as compared to pro forma sales of approximately $3.3 million for the three months ended June 30, 2006. Retail sales were $1.6 million during the three months ended June 30, 2007, an increase of 14% over $1.4 million during the comparative prior year period. Retail sales comprised 41% of total sales in the 2007 period as compared with 59% in the comparative prior year period. Delivery/Catering sales were $1.8 million during the three months ended June 30, 2007, an increase of $ 1.1 million over the $.7 million for the comparative prior year period. Delivery/Catering sales comprised 46% of total sales in the 2007 period as compared with 31% for the comparative prior year period Most of the increase was attributable to the acquisition of two catering businesses, one in October 2006 and the other in March 2007. Wholesale sales were $ 476,000 during the three months ended June 30, 2007, an increase of $249,000 over $ 227,000 during the comparative prior year period. Wholesale sales comprised 12% of total sales in the 2007 period as compared with 10% in 2006. The increases in retail and wholesale were due to increased business volume. The increase in Delivery/Catering sales was primarily attributable to increased sales resulting from the acquisition of the businesses of Vinaigrettes LLC and Jackrabbit, LLC.

Cost of Sales

Cost of sales includes the cost of food and paper products. Cost of sales for the three months ended June 30, 2007 increased approximately 50%, to $1.8 million, as compared with $1.2 million for the comparative prior year period, and was approximately the same as compared to $1.8 million for the immediately preceding three months ended March 31, 2007. Cost of sales for the three months ended June 30, 2007 approximated 48% as a percent of sales as compared with 49% during the comparative prior year period and as compared to 51% for the immediately preceding three months ended March 31, 2007.

Gross Profit

Gross profit increased approximately 75%, to $2.1 million for the three months ended June 30, 2007 as compared with $1.2 million for the three months ended June 30, 2006, and increased 17% as compared with $1.8 million for the three months ended March 31, 2007. Gross profit for the three months ended June 30, 2007 approximated 53% as a percent of sales as compared with 51% during the comparative prior year period and as compared to 49% for the immediately preceding three months ended March 31, 2007. On a pro forma basis, giving effect to the acquisition of two catering businesses in October 2006 and March 2007, gross profit for the three months ended June 30, 2007 increased approximately 15% as compared to pro forma gross profit of approximately $1.8 million for the three months ended June 30, 2006.

Operating Expenses

Operating expenses for the three months ended June 30, 2007 increased approximately 77%, to $3.9 million, as compared with $2.2 million for the three months ended June 30, 2006, and increased 11% as compared with $3.5 million for the three months ended March 31, 2007. Operating expenses are comprised primarily of labor, and, to a lesser extent, occupancy and utilities, and selling, general and administrative expenses. Operating expenses increased during the three months ended June 30, 2007, as compared with the three months ended June 30, 2006, primarily due

to increased labor and related costs as a result of continued growth since the prior year, including the acquisitions of two catering businesses, and preparing for future growth. On a pro forma basis, giving effect to the acquisition of two catering businesses in October 2006 and March 2007, operating expenses for the three months ended June 30, 2007 increased approximately 40% as compared to pro forma operating expenses of approximately $2.8 million for the three months ended June 30, 2006.

Depreciation and Amortization

Depreciation and amortization expense for the three months ended June 30, 2007 increased to $704,000, as compared with $170,000 for the three months ended June 30, 2006, due primarily to $508,000 amortization of identifiable intangible assets acquired in the catering businesses acquisitions in October 2006, and March 2007, and to having more assets in service. Depreciation and amortization for the three months ended June 30, 2007 approximated 18% as a percent of sales as compared with 7% during the comparative prior year period 2006.

Loss from Operations

Loss from operations for the three months ended June 30, 2007, increased to approximately $2.6 million as compared with $1.2 million for the three months ended June 30, 2006, and increased 23% as compared with $2.1 million for the three months ended March 31, 2007. The increase in loss from operations over the comparative period last year is the result of the increase in gross profit of $863,000 being offset by the $1.7 million increase in operating expenses and a $529,000 increase in depreciation and amortization.

Interest Expense, Net

Interest expense, net for the three months ended June 30, 2007, decreased from the prior three months ended March 31, 2007 to approximately $81,000. The decrease was primarily due to lower debt balances due primarily to the conversion to equity of $5.3 million of debt in March 2007.

Net Loss

Net loss for the three months ended June 30, 2007, increased to approximately $2.6 million as compared with $1.3 million for the three months ended June 30, 2006, and increased 4% as compared with $2.5 million for the three months ended March 31, 2007.

Six months ended June 30, 2006 and 2007

Revenues

Sales for the six months ended June 30, 2007 increased approximately 64%, to $7.4 million, as compared with $ 4.5 million for the comparative prior year period. On a pro forma basis, giving effect to the acquisition of two catering businesses in October 2006 and March 2007, sales for the six months ended June 30, 2007 increased approximately 23% as compared to pro forma sales of approximately $6.4 million for the six months ended June 30, 2006. Retail sales were $3.2 million during the six months ended June 30, 2007, an increase of 14% over $2.8 million during the comparative prior year period. Retail sales comprised 43% of total sales in the 2007 period as compared with 62% in the comparative prior year period. Delivery/Catering sales were $3.3 million during the six months ended June 30, 2007, an increase of $2.0 million over the $1.3 million for the comparative prior year period. Delivery/Catering sales comprised 44% of total sales in the 2007 period as compared with 29% for the comparative prior year period. Most of the increase was attributable to the acquisition of two catering businesses, one in October 2006 and the other in March 2007. Wholesale sales were $ 927,000 during the three months ended June 30, 2007, an increase of $ 497,000 over $ 430,000 during the comparative prior year period. Wholesale sales comprised 12% of total sales in the 2007 period as compared with 10% in 2006. The increases in retail and wholesale were due to increased business volume. The increase in Delivery/Catering sales was primarily attributable to increased sales resulting from the acquisition of the businesses of Vinaigrettes LLC and Jackrabbit, LLC.

Cost of Sales

Cost of sales includes the cost of food and paper products. Cost of sales for the six months ended June 30, 2007 increased approximately 64%, to $3.6 million, as compared with $2.2 million for the comparative prior year period. Cost of sales for the six months ended June 30, 2007 approximated 49% as a percent of sales as compared with 50% during the comparative prior year period.

Gross Profit

Gross profit increased approximately 72%, to $3.8 million for the six months ended June 30, 2007 as compared with $2.2 million for the six months ended June 30, 2006. Gross profit for the six months ended June 30, 2007 approximated 51% as a percent of sales as compared with 50% during the comparative prior year period. On a pro forma basis, giving effect to the acquisition of two catering businesses in October 2006 and March 2007, gross profit for the six months ended June 30, 2007 increased approximately 18% as compared to pro forma gross profit of approximately $3.4 million for the six months ended June 30, 2006.

Operating Expenses

Operating expenses for the six months ended June 30, 2007 increased approximately 72%, to $7.4 million, as compared with $4.3 million for the six months ended June 30, 2006. Operating expenses are comprised primarily of labor, and, to a lesser extent, occupancy, utilities, and selling, general and administrative expenses. Operating expenses increased during the six months ended June 30, 2007, as compared with the six months ended June 30, 2006, primarily due to increased labor and related costs as a result of continued growth since the prior year, including the acquisition of two catering businesses, a store closing accrual of $237,000 in March 2007, and preparing for future growth. The $237,000 store closing accrual is comprised of future rent payments and leasehold improvements at our kitchen location in Isaaquah, Washington. We vacated this location, moving our personal property to a new location in March 2007. The accrual includes $186,000 of future lease payments and the disposal of $51,000 of leasehold improvements. The lease term for the Issaquqah, Washington location runs through August, 2009 and we have been unsuccessful in our efforts to sublease the property. Other than the disposal of the $51,000 of leasehold improvements, we did not dispose of any assets and have no plan to dispose of any assets in connection with the store closing. On a pro forma basis, giving effect to the acquisition of two catering businesses in October 2006 and March 2007, operating expenses for the six months ended June 30, 2007 increased approximately 40% as compared to pro forma operating expenses of approximately $5.4 million for the six months ended June 30, 2006.

Depreciation and Amortization

Depreciation and amortization expense for the six months ended June 30, 2007 increased to $1,138,000 as compared with $340,000 for the six months ended June 30, 2006, due primarily to amortization of identifiable intangible assets acquired in the catering businesses acquisitions in October 2006, and March 2007, and to having more assets in service. Depreciation and amortization for the six months ended June 30, 2007 approximated 15% as a percent of sales as compared with 8% during the comparative prior year period 2006.

Loss from Operations

Loss from operations for the six months ended June 30, 2007, increased to approximately $3.6 million as compared with $2.1 million for the six months ended June 30, 2006. The increase in loss from operations over the comparative period last year is the result of the increase in gross profit of $1.6 million being offset by the $3.1 million increase in operating expenses.

Interest Expense, Net

Interest expense, net for the six months ended June 30, 2007, increased to $415,000 as compared with $15,000 for the six months ended June 30, 2006. The increase was primarily due to the increase in debt from July, 2006 through March 2007 prior to the $5.3 million of debt converted to equity in March 2007.

Net Loss

Net loss for the six months ended June 30, 2007, increased to approximately $5.1 million as compared with $2.4 million for the six months ended June 30, 2006.

Year Ended December 31, 2006 Compared With Year Ended December 31, 2005

Sales

Sales for 2006 increased approximately 58%, to $9.7 million, as compared with $6.1 million for 2005. Retail sales were $5.2 million during 2006, an increase of 16% over $4.5 million during 2005. Retail sales comprised 54% of total sales in the 2006 period as compared with 74% in 2005. Delivery/Catering sales were $3.3 million during 2006, an increase of 207% over $1.1 million during 2005. Delivery/Catering sales comprised 34% of total sales in the 2006 period as compared with 18% in 2005. Wholesale sales were $1.1 million during 2006, an increase of 108% over $527,000 during 2005. Wholesale sales comprised 11% of total sales in 2006 as compared with 9% in 2005. The increases in sales were due in part to having only one store open during the first quarter of 2005, and also to increased business volume. With respect to Delivery/Catering, the increase in 2006 was attributable to increased sales resulting from the acquisition of the Vinaigrette’s business.

Cost of Sales

Cost of sales includes the cost of food and paper products. Cost of sales for 2006 increased approximately 25%, to $4.9 million, as compared with $3.9 million for 2005. Cost of sales for 2006 approximated 50% as a percent of sales as compared with 64% during 2005. The decrease in cost of sales as a percent of sales was due primarily to decreases in costs in each of Retail, Delivery/Catering and Wholesale sales.

Gross Profit

Gross profit increased approximately 115%, to $4.8 million for 2006, as compared with $2.2 million for 2005. Gross profit for 2006 approximated 50% as a percent of sales as compared with 36% during 2005. The increase in gross profit was due primarily to retail and catering sales due to increased sales volumes and increased gross margins during 2006 as compared to 2005.

Operating Expenses

Operating expenses for 2006 increased approximately 46%, to $10.3 million, as compared with $7.2 million for 2005. Operating expenses are comprised primarily of labor, and, to a lesser extent, occupancy and utilities, and selling, general and administrative expenses. Operating expenses increased in 2006, as compared with 2005, primarily due to increased labor and related costs as a result of continued growth during the year and preparing for future growth.

Depreciation and Amortization

Depreciation and amortization expense for 2006 increased approximately 91%, to approximately $1.2 million, as compared with $630,000 for 2005, due to having more assets in service. Depreciation and amortization for 2006 approximated 12% as a percent of sales as compared with 10% during 2005. Amortization expense includes amortization of leasehold improvements and intangible assets.

Loss from Operations

Loss from operations for 2006, increased to approximately $6.9 million as compared with $5.6 million for 2005. The increase in loss from operations is the result of the increase in gross profit of $2.6 million being offset by the $3.3 million increase in operating expenses and a $576,000 increase in depreciation and amortization. Loss from operations for 2006 approximated 71% as a percent of sales as compared to 91% during 2005.

Interest Expense, Net

Interest expense, net for 2006, increased to approximately $1.1 million from $78,000 for 2005. The increase was primarily due to increased borrowings in 2006 and related amortization of debt discount and debt issue costs, which resulted in non-cash interest expense of approximately $687,000.

Net Loss

Net loss for 2006 increased approximately $2.3 million, or approximately 41%, to $8.0 million as compared with $5.7 million for 2005. The increase in net loss was due primarily to the increase in gross profit being offset by increases in operating expenses, depreciation and amortization and interest expense. Approximately $1.6 million of the increase in net loss was attributable to increases in depreciation and amortization and interest expense.

Liquidity and Capital Resources

Since our inception, we have funded operations through financing activities consisting primarily of private placements of debt and equity securities. Our management intends to raise additional debt and equity financing to fund future expansion and capital expenditures, operations and to provide additional working capital, and in this regard, during 2006, we raised approximately $8.1 million pursuant to sales of debt and equity securities in connection with our 2006 private placement and subordinated debt offerings. Further, during the three months ended March 31, 2007, we received aggregate proceeds of approximately $6.9 million from the sale of equity securities in connection with the merger and private placement, and $5.3 million of notes payable have been converted into shares of our common stock. Further, during the three months ended June 30, 2007, proceeds of approximately $6.7 million were received from the sale of equity securities in a private placement and proceeds of $500,000 were received from the issuance of debt in the form of notes payable.

While we continue to be engaged in additional fund-raising activities, we intend to produce cash from operations during the second half of 2007. Management expects to achieve increased sales and improved margins that will result in positive cash from operations at some point in the second half of 2007. We anticipate having sufficient working capital in place for the next 12 months to continue operations due to cash flow from operations and our ability to raise additional capital. There is no assurance that such increased sales and improved margins will occur or that financing will be obtained in sufficient amounts necessary to meet our needs. In light of these matters, continuation as a going concern is dependent upon our ability to meet our operational goals, our financing requirements, raise additional capital, and the success of our future operations or completion of a successful business combination.

Six Months Ended June 30, 2007 Compared With Six Months Ended June 30, 2006

Net cash used by operating activities was approximately $4.7 million in the six months ended June 30, 2007 and $2.4 million in the six months ended June 30, 2006. The $2.3 million increase in cash used by operating activities was due primarily to the increase in net loss as adjusted for depreciation and amortization expense.

Net cash used in investing activities was approximately $1.9 million and $60,000 for the six months ended June 30, 2007 and 2006, respectively. Uses of cash flow for investing activities in 2007 primarily relate to the capital expenditures associated with business expansion for the acquisition of store and kitchen fixtures, equipment and leasehold improvements.

Net cash provided by financing activities was approximately $12.1 million and $2.6 million for the six months ended June 30, 2007 and 2006, respectively. The increase of net cash provided in 2007 was due to an increase in proceeds, net of issuance costs, from the issuance of common stock in March and June, 2007 private placements.

Year Ended December 31, 2006 Compared With Year Ended December 31, 2005

Net cash used by operating activities was approximately $6.0 million in 2006 and $3.4 million in 2005. The $2.6 million increase in cash used by operating activities was due primarily to the $962,000 increase in net loss as adjusted for depreciation and amortization expense, along with the decrease in accounts payable of approximately $1.8 million (an increase of $1.6 million in 2005 as compared with a decrease of $245,000 in 2006).

Net cash used in investing activities was approximately $1.2 million and $2.3 million for 2006 and 2005, respectively. Uses of cash flow for investing activities in 2006 primarily relate to the acquisition of identifiable intangible assets in connection with the acquisition of Vinaigrettes, and in 2005, relate primarily to capital expenditures associated with business expansion for the acquisition of store and kitchen fixtures, equipment and leasehold improvements, including payments for the acquisition of certain store operations and assets of a former retailer.

Net cash provided by financing activities was $7.8 million and $5.8 million for 2006 and 2005, respectively. The increase of net cash provided in 2006 was primarily due to an increase in proceeds, net of issuance costs, from the issuance of notes payable and preferred stock.

Recent Accounting Pronouncements

In July 2006, the FASB issued FASB Interpretation No. 48, “Accounting for Uncertainty in Income Taxes” (“FIN No. 48”), which prescribes a recognition threshold and measurement process for recording in the financial statements uncertain tax positions taken or expected to be taken in a tax return. Additionally, FIN No. 48 provides guidance on the recognition, classification, accounting in interim periods and disclosure requirements for uncertain tax positions. The accounting provisions of FIN No. 48 became effective for us beginning January 1, 2007. The adoption of FIN No. 48 did not have a material effect on our results of operations or financial position.

In December 2006, the FASB issued FASB Staff Position No. EITF 00-19-2 “Accounting for Registration Payment Arrangements” (“FSP EITF 00-19-2”), which addresses an issuer’s accounting and disclosures relating to registration payment arrangements. In connection with issuance of the units in the private placement in February 2007, we have agreed to register the shares underlying the units. In accordance with FSP EITF 00-19-2, the registration payment arrangements are accounted for as an instrument separate and apart from the related securities and will be accounted for in accordance with SFAS No. 5 “Accounting for Contingencies,” accruing a liability if payment is probable and the amount can be reasonably estimated.

Contractual Obligations and Off-Balance Sheet Arrangements

We have certain fixed contractual obligations and commitments that include future estimated payments. Changes in our business needs, cancellation provisions, changing interest rates, and other factors may result in actual payments differing from the estimates. We cannot provide certainty regarding the timing and amounts of payments. The following table summarizes our contractual obligations as of December 31, 2006, and the effect these obligations are expected to have on liquidity and cash flows in future periods (in thousands).

	Total	Less than 1 year	1-3 Years	3-5 Years
Contractual Obligations:				
Notes payable (1)	$ 7,575	$ 6,983	$ 592	$ -
Capital Lease Obligations	214	63	151	-
Operating Leases	1,059	493	530	36
Total Contractual Obligations:	$ 8,848	$ 7,539	$ 1,273	$ 36

(1) The amounts disclosed do not include interest.

Notes payable consist primarily of convertible notes payable resulting from debt financing from independent third parties for working capital purposes, and of other notes payable collateralized by vehicles and certain other assets.

Capital lease obligations consist of leases for certain office equipment under non-cancelable lease agreements.

Operating lease amounts include leases for store, kitchen and office facilities under various non-cancelable operating lease agreements that expire at various dates through years 2011, with options to renew certain of the leases. Most leases are on a fixed repayment basis, with two containing provisions for contingent rentals.

We have not entered into any other financial guarantees or other commitments to guarantee the payment obligations of any third parties, nor entered into any derivative contracts that are indexed to our shares and classified as stockholder's equity or that are not reflected in our financial statements. Furthermore, we do not have any retained or contingent interest in assets transferred to an unconsolidated entity that serves as credit, liquidity or market risk support to such entity. We do not have any variable interest in any unconsolidated entity that provides financing, liquidity, market risk or credit support to us or engages in leasing, hedging or research and development services with us.

Quantitative and Qualitative Disclosures about Market Risk

We do not use derivative financial instruments. Our financial instruments consist of cash and cash equivalents, trade accounts receivable, accounts payable and long-term obligations. Investments in highly liquid instruments purchased with a remaining maturity of 90 days or less at the date of purchase are considered to be cash equivalents.

Our exposure to market risk for changes in interest rates relates primarily to our short-term investments and short and long-term obligations, all of which have fixed interest rates. Thus, fluctuations in interest rates would not have a material impact on the fair value of these securities. At December 31, 2006, we had approximately $865,000 in cash and cash equivalents. At June 30, 2007, we had approximately $6.4 million in cash and cash equivalents. A hypothetical 10% increase or decrease in interest rates would not have a material impact on our results of operations, or the fair market value or cash flows of these instruments.

DIRECTORS AND EXECUTIVE OFFICERS

The table below sets forth information regarding our current directors and executive officers. All of our directors and executive officers, other than Paul Campbell and Andrew Jacobs, have held their positions with us since February 12, 2007, which is the date when we acquired Organic Holding Company, Inc. Prior to the merger, Mark Schaftlein served as our sole officer and director since January 2004.

Name	Age	Position
Jason Brown	50	Chief Executive Officer and Chairman
Michael Johnson	41	Vice President of Retail Operations
Wendy Tenenberg	51	Vice President of Marketing
Paul Campbell	51	Chief Financial Officer
Andrew Jacobs	49	Senior Vice President of Operations
Dave Smith	64	Director
Peter Meehan	50	Director
Roy Bingham	44	Director
Douglas Lioon	50	Director
S.M. “Hass” Hassan	58	Director

Jason Brown served as Chief Executive Officer and Chairman of the Board of Directors of Organic Holding Company, Inc. since its inception in February 2004. Mr. Brown has more than 25 years of experience in branded direct to consumer retail operations. From 2000 through March 2003, Mr. Brown served as the Chief Executive Officer of Custom Nutrition Services, a company which provided consumers with personalized vitamin solutions based on tailored medical expertise which he founded. In April 2003, Custom Nutrition Services was sold to Drugstore.com for $5.6 million in cash and stock. From 1995 to 2000, Mr. Brown served as the Chief Executive Officer of Concept Development, an alternative healthcare consulting firm. From 1990 to 2000, Mr. Brown served as a Managing Director for Columbia Sportswear NZ/Australia, an international sportswear manufacturer and retailer. From 1978 to 1989, Mr. Brown served as the Chief Executive Officer of Cotton Comfort, a vertically integrated cotton clothing store chain.

Michael Johnson served as Vice President of Retail Operations of Organic Holding Company, Inc. since January 2006. As Vice President of Retail Operations, Mr. Johnson is responsible for overseeing the operations of our cafés and overseeing the business relationships we have with colleges and universities. Mr. Johnson has more than 20 years of experience managing restaurants including white tablecloth cafes and other retail food establishments such as Noah’s bagel shop and Briazz Specialty Cafes.

Wendy Tenenberg served as Vice President of Retail Marketing of Organic Holding Company, Inc. since its inception in February 2004. As Vice President of Marketing, Ms. Tenenberg is responsible for all aspects of graphic design and direct-to-consumer marketing initiatives. Ms. Tenenberg has more than 15 years of experience in retail and direct-to-consumer marketing that has included extensive experience in customer acquisition and direct marketing. From 2000 to 2003, Ms. Tenenberg was in charge of marketing at Custom Nutrition Services. From 2003 to 2004, Ms. Tenenberg served as the Director of Marketing of Drugstore.com.

Paul Campbell has served as our Chief Financial Officer since May 7, 2007. Mr. Campbell has a 23-year track record in the food service industry, including serving as the Chief Financial Officer of Famous Dave’s of America, Cucina! Cucina! and Checkers Drive-In and in the finance department at Taco Bell. During the past five years, Mr. Campbell served as the President and Chief Executive Officer of Campbell Capital, LLC, a consulting company for the retail food service industry.

Andrew Jacobs has served as Senior Vice President of Operations since April 27, 2007. Mr. Jacobs has 27 years of experience in all aspects of food service operations, including significant experience in the research and development of menus and recipes. Prior to joining us, Mr. Jacobs worked with Costco Wholesale since 1991, directing all U.S. food service operations and focusing on business related to food court and deli operation. Mr. Jacobs oversaw the growth and expansion of Costco's food court and service deli departments to over $500 million in annual sales. Prior to working for Costo, Mr. Jacobs worked as a consultant and operator in restaurant management, restaurant real estate and food service contract management.

Dave Smith served as a Director of Organic Holding Company, Inc. since its inception in February 2004. Mr. Smith is the co-founder of Smith & Hawken, the garden tool company. From July of 1979 to September of 1988, Mr. Smith served as President and Chief Operating Officer of Smith & Hawken. From September of 1997 to June of 2001, Mr. Smith served as the Vice President of Catolog/Internet Marketing and Operations of Seeds of Change. Since June of 2001, Mr. Smith has worked as an independent consultant to a variety of companies. Mr. Smith has been involved in the retail and catalog industries as an executive and consultant for over 20 years with companies such as SelfCare, Real Goods, Diamond Organics, Seeds of Change and Organic Bouquet.

Peter Meehan served as a Director of Organic Holding Company, Inc. since its inception in February 2004. Mr. Meehan has served as the Chief Executive Officer of Newman's Own Organics since it was co-founded in 1993 by Mr. Meehan, Paul Newman and Nell Newman.

Roy Bingham served as a Director of Organic Holding Company, Inc. since its inception in February 2004. In 2006, Mr. Bingham co-founded NourishLife, LLC, an online marketer of branded nutritional solutions. Until recently, Mr. Bingham served as a Managing Director of Health Business Partners, LLC, an investment banking company he co-founded. From 1995 to 1997, Mr. Bingham served as a consultant with McKinsey & Company in Boston, where he provided management-consulting services to several Fortune 500 companies. From 1988 to 1993, Mr. Bingham worked in London, England as the corporate treasurer and eventually a Board member of Paragon, PLC. Mr. Bingham earned a Masters Degree in Business Administration with distinction from Harvard Business School in 1995.

Douglas Lioon served as a Director of Organic Holding Company, Inc. since its inception in February 2004. Mr. Lioon joined HVL Incorporated, a healthcare and nutritional products company whose principal brand is Douglas Laboratories, in 1978 as a Sales Representative and served as its President from 1985 to December 2005, when HVL Incorporated was sold to Atrium Biotechnologies Inc. for $92 million. Mr. Lioon created and developed the Douglas Laboratories brand, a leading dietary supplement company, and engineered its vertical integration strategy growing Douglas Laboratories into one of the leaders in the practitioner segment of the dietary supplement industry.

S.M. "Hass" Hassan served as a Director of Organic Holding Company, Inc. since December 2006. Since June 2006, Mr. Hassan has served as a member of the Board of Directors of Whole Foods Markets, a leading natural food supermarket chain. In 1979, Mr. Hass founded Alfalfa's Markets, a whole food supermarket chain, and served as its President and Chief Executive Officer until 1996. From 1996 to 1998, Mr. Hassan served as the President of Wild Oats Markets, a whole food supermarket chain. In 1999, Mr. Hassan founded Fresh & Wild, the United Kingdom's leading retailer of organic foods, and served as its Executive Chairman until its sale to Whole Foods Markets in 2004. During his career, Mr. Hassan has received many industry recognitions, including the Chain Store Retail Executive of the Year, Boulder Entrepreneur of the Year and EY National Entrepreneur of the Year. Since 2004, Mr. Hassan has been working as an active board member and investor in several companies in the natural products industry.

SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT

The following table sets forth certain information regarding our common stock beneficially owned on September 17, 2007, for (i) each executive officer and director, (ii) all executive officers and directors as a group and (iii) each stockholder known to be the beneficial owner of more than 5% of our outstanding common stock.

Name of Beneficial Owner (1)	Amount and Nature of Beneficial Ownership of Common Stock (2)	Percent of Class of Common Stock
Officers and Directors:		
Jason Brown, Chief Executive Officer and Chairman (3)	2,233,408	9.2%
Michael Johnson, VP of Retail Operations (4)	31,401	*
Wendy Tenenberg, VP of Marketing (5)	238,406	*
Paul Campbell, Chief Financial Officer	0	*
Andrew Jacobs (6)	25,000	*
Dave Smith, Director (7)	102,743	*
Peter Meehan, Director (8)	80,247	*
Roy Bingham, Director (9)	205,997	*
Douglas Lioon, Director (10)	550,834	2.3%
S.M. “Hass” Hassan, Director (11)	114,089	*
All directors and executive officers as a group (10 persons) (12)	3,582,125	14.5%
More than 5% Beneficial Owners:		
Vicis Capital Master Fund, LLC (13)	1,320,000	5.4%
Trinad Capital Master Fund, Ltd. (14)	1,331,775	5.4%
Trellus Offshore Fund Ltd (15)	2,800,000	11.1%
Trellus Partners LP (15)	2,800,000	11.1%
Trellus Small Cap Opportunity Fund LP (15)	2,800,000	11.1%
Trellus Small Cap Opportunity Offshore Fund Ltd (15)	2,800,000	11.1%
Trellus Partners II LP (15)	2,800,000	11.1%

* Less than 1%

(1) Unless otherwise indicated, the address of the beneficial owner is c/o Organic To Go Food Corporation, 3317 Third Avenue South, Seattle, Washington 98134.

(2) Beneficial ownership is determined in accordance with the rules of the Securities and Exchange Commission and generally includes voting or investment power with respect to securities. Shares of common stock which are purchasable under options or warrants which are currently exercisable, or which will become exercisable no later than 60 days after September 17, 2007, are deemed outstanding for computing the percentage of the person holding such options or warrants, but not deemed outstanding for computing the percentage of any other person. Except as indicated by footnote and subject to community property laws where applicable, the persons named in the table have sole voting and investment power with respect to all shares of common stock shown as beneficially owned by them.

(3) Mr. Brown’s holdings consist of 2,183,161 shares of common stock, options to purchase 38,379 shares of common stock and warrants to purchase 11,868 shares of common stock.

(4) Mr. Johnson's holdings consist of options to purchase 31,401 shares of common stock.

(5) Ms. Tenenberg's holdings consist of 227,939 shares of common stock and options to purchase 10,467 shares of common stock.

(6) Mr. Jacobs' holdings consist of options to purchase 25,000 shares of common stock.

(7) Mr. Smith's holdings consist of 58,255 shares of common stock, options to purchase 44,339 shares of common stock and warrants to purchase 149 shares of common stock.

(8) Mr. Meehan's holdings consist of 41,868 shares of common stock and options to purchase 38,379 shares of common stock.

(9) Mr. Bingham's holdings consist of 167,380 shares of common stock, options to purchase 38,379 shares of common stock and warrants to purchase 238 shares of common stock.

(10) Mr. Lioon's holdings consist of 500,587 shares of common stock, options to purchase 38,379 shares of common stock and warrants to purchase 11,868 shares of common stock.

(11) Mr. Hassan's holdings consist of 66,000 shares of common stock, options to purchase 19,189 shares of common stock and warrants to purchase 28,900 shares of common stock.

(12) Consists of 3,245,190 shares of common stock, options to purchase 258,912 shares of common stock and warrants to purchase 53,023 shares of common stock.

(13) The address of the beneficial owner is 126 East 56 th Street, Tower 56, Suite 700, New York, New York 10022. The company is reporting this stock ownership based upon a Schedule 13G filed with the Securities and Exchange Commission.

(14) The address of the beneficial owner is 2121 Avenue of the Stars, Suite 2550, Los Angeles, CA 90067. The company is reporting this stock ownership based upon a Schedule 13G filed with the Securities and Exchange Commission.

(15) Consists of 869,500 shares of common stock and warrants to purchase 347,800 shares of common stock held by Trellus Offshore Fund Ltd; 605,600 shares of common stock and warrants to purchase 242,240 shares of common stock held by Trellus Partners LP; 311,600 shares of common stock and warrants to purchase 124,640 shares of common stock held by Trellus Small Cap Opportunity Fund LP; 188,400 shares of common stock and warrants to purchase 75,360 shares of common stock held by Trellus Small Cap Opportunity Offshore Fund Ltd; and 24,900 shares of common stock and warrants to purchase 9,960 shares of common stock held by Trellus Partners II LP. By reason of the relationship between Trellus Offshore Fund Ltd, Trellus Partners LP, Trellus Small Cap Opportunity Fund LP, Trellus Small Cap Opportunity Offshore Fund Ltd and Trellus Partners II LP, these entities may be deemed to share voting and investment control over the shares. The address of each beneficial owner is 350 Madison Avenue, 9 Floor, New York, New York 10017.

CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS

Mark Schaftlein was our sole officer and director during the fiscal year ended December 31, 2006. From time to time, we utilized the services of a consulting firm where Mr. Schaftlein is a managing partner. The fees paid to the firm were $50,727 and $15,000 in years 2005 and 2004, respectively. We did not pay fees to Mr. Schaftlein’s consulting firm for the year ended December 31, 2006. Mr. Schaftlein resigned from all of his positions with us on February 12, 2007 upon consummation of our merger with Organic Holding Company, Inc.

EXECUTIVE COMPENSATION

For purposes of the discussion contained in this section entitled "Executive Compensation," information regarding our executive compensation is presented in each instance, first with respect to Organic To Go Food Corporation, formerly known as SP Holding Corporation, prior to the merger, and second, with respect to our operating subsidiary, Organic Holding Company, Inc., prior to the merger.

Summary Compensation

Organic To Go Food Corporation (f/k/a SP Holding Corporation)

Mark Schaftlein served as our sole officer and director prior to the merger. Mr. Schaftlein did not receive direct cash or non-cash compensation during the fiscal year ended December 31, 2006. From time to time, we utilized the services of a consulting firm where Mr. Schaftlein is a managing partner and the fees paid to the firm were $50,727 and $15,000 in years 2005 and 2004, respectively. We did not pay fees to Mr. Schaftlein's consulting firm for the year ended December 31, 2006. No other executive officer received total compensation in excess of $100,000 during the fiscal year ended December 31, 2006.

Organic Holding Company, Inc.

The following Summary Compensation Table indicates the cash and non-cash compensation earned during the fiscal year ended December 31, 2006 by Jason Brown, Organic Holding Company, Inc.'s Chief Executive Officer, for the year ended December 31, 2006. Organic Holding Company, Inc. did not have any executive officers, other than Mr. Brown, whose total compensation exceeded $100,000 for the year ended December 31, 2006. Certain aspects of Mr. Brown's compensation are governed by an employment agreement, the materials terms of which are presented below under the heading "Employment Agreements."

SUMMARY COMPENSATION TABLE (1)

Name and principal position (a)	Year (b)	Salary ($) (c)	Bonus ($) (d)	Stock Awards ($) (e)	Option Awards ($) (f) (2)	All Other Compensation ($) (i)	Total ($) (j)
Jason Brown, Chairman and Chief Executive Officer	2006	$ 156,924	—	—	$ 3,600	$ 5,000(3)	$ 165,524

(1) Mr. Brown did not receive any Non-Equity Incentive Plan Compensation or Nonqualified Deferred Compensation Earnings during the year ended December 31, 2006. Accordingly, columns (g) and (h) of the foregoing table relating to such items were omitted from the tabular presentation.

(2) The amount in the "Option Awards" column is calculated using the provisions of SFAS 123R for the fiscal year ended December 31, 2006. For a description of SFAS 123R and the assumptions used in determining the value of the options, see the notes to the financial statements included with this prospectus. The Board of Directors of Organic Holding Company, Inc. approved the issuance of options to purchase 60,000 shares of common stock to Mr. Brown in 2006. The options had a term of 10 years, an exercise price of $0.12 per share and vested monthly over two years from January 1, 2006. Pursuant to the merger, Mr. Brown's options to purchase 60,000 shares of Organic Holding Company, Inc. common stock were converted into options to purchase 41,869 shares of Organic To Go Food Corporation common stock, with the same term and vesting as the prior options and with an exercise price of $0.17 per share.

(3) Mr. Brown received $5,000 in director's fees in 2006.

Outstanding Equity Awards

Organic To Go Food Corporation (f/k/a SP Holding Corporation)

Mr. Schaftlein, who served as our sole officer and director prior to the merger, did not have any option awards, unexercised options, unvested stock awards or equity incentive plan awards during the fiscal year ended December 31, 2006.

Organic Holding Company, Inc.

The following Outstanding Equity Awards at Fiscal Year-End Table indicates, with respect to Mr. Brown: (1) the number of securities underlying unexercised options that are exercisable; (2) on an award-by-award basis, the number of securities underlying unexercised options that are unexercisable; (3) for each item reported in clauses (1) and (2) above, the exercise or base price of such item; and (4) for each item reported in clauses (1) and (2) above, the expiration date of such item. Mr. Brown did not receive any awards under any equity incentive plan or stock awards during the fiscal year ended December 31, 2006.

OUTSTANDING EQUITY AWARDS AT FISCAL YEAR-END
OPTION AWARDS

Name (a)	Number of Securities Underlying Unexercised Options (#) Exercisable (b)	Number of Securities Underlying Unexercised Options (#) Unexercisable (c)	Equity Incentive Plan Awards: Number of Securities Underlying Unexercised Unearned Options (#) (d)	Option Exercise Price ($) (e)	Option Expiration Date (f)
Jason Brown (1) (2)	27,500	32,500	-0-	$ 0.12	2-29-16

(1) Mr. Brown did not receive any stock awards during the year ended December 31, 2006 or have any stock awards at such date. Accordingly, columns (g), (h), (i) and (j) of the foregoing table relating to such items were omitted from the tabular presentation.

(2) The Board of Directors of Organic Holding Company, Inc. approved the issuance of options to purchase 60,000 shares of common stock to Mr. Brown in 2006. The options had a term of 10 years, an exercise price of $0.12 per share and vested monthly over two years from January 1, 2006. Pursuant to the merger, Mr. Brown’s options to purchase 60,000 shares of Organic Holding Company, Inc. common stock were converted into options to purchase 41,869 shares of Organic To Go Food Corporation, with the same term and vesting as the prior options and with an exercise price of $0.17 per share.

Director Compensation

Organic To Go Food Corporation (f/k/a SP Holding Corporation)

Prior to the merger, we only had one director, Mr. Schaftlein. Mr. Schaftlein did not receive any direct compensation for his services as a director. From time to time, we utilized the services of a consulting firm where Mr. Schaftlein is a managing partner. The fees paid to the firm were $50,727 and $15,000 in years 2005 and 2004, respectively.

In connection with the merger, which occurred on February 12, 2007, Mr. Schaftlein resigned as a director and concurrently, we appointed six new directors to our Board of Directors: Messrs. Brown, Smith, Meehan, Bingham, Lioon and Hassan, who were formally the directors of Organic Holding Company, Inc.

Organic Holding Company, Inc.

The following Director Compensation Table indicates the compensation earned during the fiscal year ended December 31, 2006 by the directors of Organic Holding Company, Inc. Each director of Organic Holding Company, Inc. was paid an annual director's fee of $5,000 and was awarded a one-time grant of options to purchase 60,000 shares of common stock. Pursuant to the merger, the directors' options to purchase shares of Organic Holding Company, Inc. common stock were converted into options to purchase shares of Organic To Go Food Corporation common stock.

DIRECTOR COMPENSATION (1) (2)

Name (a) (1) (2)	Fees Earned or Paid in Cash ($) (b)		Option Awards ($) (d) (3)		All Other Compensation ($) (g)	Total ($) (j)	
Dave Smith	$	5,000	$	3,600	-	$	8,600
Peter Meehan	$	5,000	$	3,600	-	$	8,600
Roy Bingham	$	5,000	$	3,600	-	$	8,600
Douglas Lioon	$	5,000	$	3,600	-	$	8,600
S.M. "Hass" Hassan	$	5,000	$	46,200	-	$	51,200

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(1) Mr. Brown also serves as a director. He does not receive any additional compensation beyond that disclosed in the “Summary Compensation Table” set forth above for his services as a director.

(2) None of the directors received any Non-Equity Incentive Plan Compensation or Non-Qualified Deferred Compensation Earnings during the year ended December 31, 2006. Accordingly, columns (e) and (f) of the foregoing table relating to such items were deleted from the tabular presentation.

(3) The amount in the “Option Awards” column is calculated using the provisions of SFAS 123R for the fiscal year ended December 31, 2006. For a description of SFAS 123R and the assumptions used in determining the value of the options, see the notes to the financial statements included with this prospectus. As of December 31, 2006, each of the directors, other than Mr. Smith, held options to purchase 60,000 shares of Organic Holding Company, Inc. common stock, which were converted into options to purchase 41,869 shares of Organic To Go Food Corporation common stock pursuant to the merger. As of December 31, 2006, Mr. Smith held options to purchase 80,500 shares of Organic Holding Company, Inc. common stock, which were converted into options to purchase 56,174 shares of Organic To Go Food Corporation common stock pursuant to the merger.

Employment Agreements

All of our employees, other than Mr. Brown, Mr. Campbell and Mr. Jacobs, are “at-will” employees.

We entered into an employment agreement with Mr. Brown, effective January 1, 2007, which has a three-year term. The summary of Mr. Brown’s employment agreement presented below is qualified in its entirety by reference to full text of the employment agreement, which was filed with our Current Report on Form 8-K filed with the Securities and Exchange Commission on February 13, 2007.

Pursuant to the employment agreement, we are obligated to pay Mr. Brown a base salary at an annual rate of $225,000, subject to annual increases by the Board of Directors. Mr. Brown is eligible for a cash incentive bonus of up to 35% of his base salary per year. The total amount of Mr. Brown’s cash incentive bonus is determined by the following:

- 25% is based on Mr. Brown achieving certain performance goals mutually agreed upon by him and the Board of Directors each year;
- 25% is determined at the discretion of the Board of Directors; and
- 50% is based on achievement of performance goals set by our company.

The performance goals are designed to focus our executives on annual operating achievement and to correlate closely with the growth of long-term stockholder value. Bonus awards are granted based upon an evaluation of our progress in achieving our goals and each such officers’ contribution to such progress. Because we were recently established and have a limited operating history, our current performance goals are focused on the expansion of operations, increasing revenue and achieving profitability. Specifically, we will look at the following factors in determining whether we will distribute a cash incentive bonuses to Mr. Brown:

- implementation of operational improvements designed to increase profitability and revenue; and
- development of procedures designed to ensure that controls are in place to promote expansion.

The Board of Directors may pay additional bonuses in its discretion. We will also provide Mr. Brown and his family with certain health benefits and Mr. Brown is entitled to receive reimbursements for all reasonable business, travel and

entertainment expenses that he incurs or he pays for on our behalf.

Effective upon the closing of our merger with Organic Holding Company, Inc., we issued to Mr. Brown options to purchase 1,246,674 shares of common stock, which was equal to 5% of the outstanding shares of common stock as of the closing of the merger determined on a fully-diluted basis. Except in connection with a "Change in Control" (as defined in the employment agreement), 25% of such options vest after 12 months of employment, with the remainder vesting monthly over the next three years, for a total vesting period of 48 months. All of Mr. Brown's options vest immediately if, within 12 months after a "Change in Control," Mr. Brown is terminated for any reason other than for "Cause" or if Mr. Brown terminates his employment for "Good Reason" (each as defined in the employment agreement). Additionally, in the event that Mr. Brown is terminated due to permanent disability, for any other reason other than for "Cause," or if Mr. Brown terminates his employment for "Good Reason," we will be obligated to pay Mr. Brown a lump sum equal to one year's salary (at his then current base salary) and continue to provide him with his medical and other similar benefits for 12 months after the date of his termination.

We may terminate Mr. Brown's employment immediately, without prior notice or payment in lieu of notice, if at any time Mr. Brown:

- becomes physically or mentally disabled, whether totally or partially, so that he is substantially unable to perform his duties for more than 120 days (whether or not consecutive) in the aggregate in any 365 day period;

- is convicted of or pleads guilty or no contest to a felony; or
- fails to perform his assigned duties, comply with our written policies or rules, or comply with any written agreement between us and Mr. Brown, which failure continues for more than 30 days after receiving written notification of such failure from the Board of Directors.

Mr. Brown's employment agreement contains restrictive covenants preventing him from:

- competing with us during his employment;
- competing with us for a period of 12 months after termination of his employment; and
- using our confidential business information at any time, except in connection with the performance of his duties for us.

On May 7, 2007, we entered into an employment agreement with Mr. Campbell, our Chief Financial Officer. The summary of Mr. Campbell's employment agreement presented below is qualified in its entirety by reference to the full text of the employment agreement, which was filed with our Current Report on Form 8-K filed with the Securities and Exchange Commission on May 11, 2007.

Unless the employment agreement is terminated earlier in accordance with its terms, we will employ Mr. Campbell until May 3, 2009. After May 3, 2009, the employment agreement will automatically renew for successive 1 year terms unless either party gives the other written notice of its election not to renew the agreement.

Pursuant to the employment agreement, we are obligated to pay Mr. Campbell a base salary of $200,000 per year, subject to annual increases at the discretion of our Chief Executive Officer, Mr Brown. In addition, Mr. Campbell is eligible to receive a cash incentive bonus of up to $50,000 per year. The total amount of Mr. Campbell's cash incentive bonus is determined in accordance with the following formula:

- 25% is based on Mr. Campbell achieving certain performance goals mutually agreed upon by him and our Chief Executive Officer, Mr. Brown, each year;
- 25% is determined at the sole discretion of our Chief Executive Officer, Mr. Brown; and
- 50% is based on achievement of performance goals set by us, which will be mutually agreed upon by Mr. Campbell and our Chief Executive Officer, Mr. Brown, at the beginning of each year.

The performance goals are designed to focus our executives on annual operating achievement and to correlate closely with the growth of long-term stockholder value. Bonus awards are granted based upon an evaluation of our progress in achieving our goals and each such officers' contribution to such progress. Because we were recently established and have a limited operating history, our current performance goals are focused on the expansion of operations, increasing revenue and achieving profitability. Specifically, we will look at the following factors in determining whether we will distribute a cash incentive bonuses to Mr. Campbell:

- implementation of operational improvements designed to increase profitability and revenue; and
- development of procedures designed to ensure that controls are in place to promote expansion.

We will also provide Mr. Campbell and his family with certain health benefits and Mr. Campbell is entitled to receive reimbursements for all reasonable business, travel and entertainment expenses that he incurs or he pays for on our

behalf.

On May 7, 2007, Mr. Campbell received options to purchase 304,690 shares of our common stock. 25% of such options vest after 12 months of employment, with the remainder vesting monthly over the next three years, for a total vesting period of 48 months. All of Mr. Campbell's options vest immediately if, within 12 months after a change in control, Mr. Campbell is terminated without "Cause" (as defined in the employment agreement). Additionally, in the event that Mr. Campbell is terminated due to "Permanent Disability" (as defined in the agreement), or for any other reason other than for "Cause," Mr. Campbell will be entitled to receive his base salary in accordance with our standard payroll procedures for six months following the date of termination.

Mr. Campbell's employment agreement contains restrictive covenants preventing him from:

- competing with us during his employment and for a period 12 months after termination of his employment;
- soliciting any person employed by us, any of our sales representatives or consultants, or any of our clients, customers or suppliers during his employment and for a period of 9 to 12 months after termination of his employment; and
- using our confidential business information at any time, except in connection with the performance of his duties.

On April 27, 2007, we entered into an employment agreement with Mr. Jacobs, our Senior Vice President of Operations. The summary of Mr. Jacobs' employment agreement presented below is qualified in its entirety by reference to the full text of the employment agreement, which is filed with the Securities and Exchange Commission as an exhibit to this registration statement.

Unless the employment agreement is terminated earlier in accordance with its terms, we will employ Mr. Jacob until April 26, 2009. After April 26, 2009, the employment agreement will automatically renew for successive 1 year terms unless either party gives the other written notice of its election not to renew the agreement.

Pursuant to the employment agreement, we are obligated to pay Mr. Jacob a base salary of $200,000 per year, subject to annual increases at the discretion of our Chief Executive Officer, Mr. Brown. In addition, Mr. Jacob is eligible to receive a cash incentive bonus of up to $50,000 per year. The total amount of Mr. Jacobs' cash incentive bonus is determined in accordance with the following formula:

- 25% is based on Mr. Jacobs achieving certain performance goals mutually agreed upon by him and our Chief Executive Officer, Mr. Brown, each year;
- 25% is determined at the sole discretion of our Chief Executive Officer, Mr. Brown; and
- 50% is based on achievement of performance goals set by us, which will be mutually agreed upon by Mr. Jacobs and our Chief Executive Officer, Mr. Brown, at the beginning of each year.

The performance goals are designed to focus our executives on annual operating achievement and to correlate closely with the growth of long-term stockholder value. Bonus awards are granted based upon an evaluation of our progress in achieving our goals and each such officers' contribution to such progress. Because we were recently established and have a limited operating history, our current performance goals are focused on the expansion of operations, increasing revenue and achieving profitability. Specifically, we will look at the following factors in determining whether we will distribute a cash incentive bonuses to Mr. Jacobs:

- implementation of operational improvements designed to increase profitability and revenue; and
- development of procedures designed to ensure that controls are in place to promote expansion.

We will also provide Mr. Jacobs and his family with certain health benefits and Mr. Jacobs is entitled to receive reimbursements for all reasonable business, travel and entertainment expenses that he incurs or he pays for on our behalf.

In connection with Mr. Jacobs' employment, he received options to purchase 461,601 shares of our common stock. The options were granted in accordance with the terms and conditions of our 2007 Equity Participation Plan. 25,000 options fully vested on the date of grant. 25% of the balance of such options will vest after 12 months of employment, with the remainder vesting in equal monthly installments over the next three years, for a total vesting period of 48 months. All of Mr. Jacobs' options vest immediately if, within 12 months after a change in control, Mr. Jacob is terminated without "Cause" (as defined in the employment agreement). Additionally, in the event that Mr. Jacob is terminated due to "Permanent Disability" (as defined in the agreement), or for any other reason other than for "Cause," Mr. Campbell will be entitled to receive his base salary in accordance with our standard payroll procedures for nine months following the date of termination.

Mr. Jacobs' employment agreement contains restrictive covenants preventing him from:

- competing with us during his employment and for a period 12 months after termination of his employment, subject to certain exceptions;

- soliciting any person employed by us, any of our sales representatives or consultants, or any of our clients, customers or suppliers during his employment and for a period of 9 to 12 months after termination of his employment; and

- using our confidential business information at any time, except in connection with the performance of his duties.

SELLING STOCKHOLDERS

This prospectus covers the resale by selling stockholders of up to 5,049,527 shares of common stock, comprised of:

- 3,350,000 shares of common stock and 1,340,000 shares of common stock underlying warrants, which were issued to investors in connection with the private placement;
- 21,000 shares of common stock underlying warrants, which were issued as compensation for services to the placement agent in connection with the private placement; and
- 338,527 shares of common stock underlying a convertible promissory note, which was issued in connection with our December 2006 bridge financing.

The following table sets forth as of September 17, 2007, (1) the name of each selling stockholder, (2) the number of shares of our common stock beneficially owned by each selling stockholder, (3) the maximum number of shares of common stock that the selling stockholders can sell pursuant to this prospectus assuming exercise of all warrants held, (4) the number of shares of our common stock that will be beneficially owned by each selling stockholder assuming all of the shares they are offering pursuant to this prospectus are sold, and (5) the percentage ownership of our outstanding common stock that each selling stockholder will hold after the offering.

Although we have assumed for purposes of the table that the selling stockholders will sell all of the shares offered by this prospectus, we are unaware of any present intent to sell such shares and no assurance can be given as to the actual number of shares that will be sold, if at all. In addition, a selling stockholder may have sold or otherwise disposed of shares in transactions exempt from registration or otherwise since the date he or she provided information to us. Except as set forth below, no selling stockholder has held any position, office or material relationship with us or our predecessor or affiliates during the past three years.

Name of Selling Stockholder	Number of Shares of Common Stock Beneficially Owned Prior to Offering (1)	Maximum Number of Shares of Common Stock to be Offered	Number of Shares of Common Stock Beneficially Owned After Offering (1)	Percentage Ownership After Offering (%) (2)
Clyde Berg (3)	865,059	175,000	690,059	2.8
Heller Capital Investments (4)	582,671	350,000	232,671	*
Irvine Capital Partners III, L.P. (5)	175,000	175,000	0	0
Meadowbrook Opportunity Fund LLC (6)	240,000	140,000	100,000	*
Nite Capital Master LTD (7)	140,000	140,000	0	0
Roth Capital Partners, LLC (8)	21,133	21,000	133	*
Sandor Capital Master Fund, L.P. (9)	245,000	245,000	0	0
Satellite Credit Opportunities Fund, Ltd (10)	479,882	338,527	129,094	*
	140,000	140,000	0	0

Spinner Investments, LLC (11)				
Stiassni Capital Partners, L.P. (12)	675,000	525,000	150,000	*
Trellus Offshore Fund Ltd (13)	1,217,300 (14)	1,217,300	0	0
Trellus Partners LP (15)	847,840 (16)	847,840	0	0
Trellus Partners II LP (17)	34,860 (18)	34,860	0	0
Trellus Small Cap Opportunity Fund LP (19)	436,240 (20)	436,240	0	0
Trellus Small Cap Opportunity Offshore Fund Ltd (21)	263,760 (22)	263,760	0	0

* Less than 1%

(1) Beneficial ownership is determined in accordance with the rules of the Securities and Exchange Commission and generally includes voting or investment power with respect to securities. Shares of common stock which are purchasable under options or warrants which are currently exercisable, or which will become exercisable no later than 60 days after September 17, 2007, are deemed outstanding for the purposes of computing the percentage of the person holding such options or warrants, but not deemed outstanding for the purposes of computing the percentage of any other person. Except as indicated by footnote and subject to community property laws where applicable, the persons named in the table have sole voting and investment power with respect to all shares of common stock shown as beneficially owned by them.

(2) Based on 24,208,676 shares of common stock outstanding as of July 9, 2007 and assumes that (i) all of the shares offered hereby are sold; (ii) all of the shares owned before the offering, but not offered hereby, are not sold; and (iii) none of our outstanding convertible securities, other than the warrants relating to the common stock covered by this prospectus, are converted into shares of common stock.

(3) The selling stockholder is offering 125,000 shares of common stock and 50,000 shares of common stock underlying warrants received as an investor in the private placement. The selling stockholder purchased the securities in the ordinary course of business and at the time of the purchase of the securities being registered for sale pursuant to the registration statement, of which this prospectus is a part, the selling stockholder had no arrangements or understandings, directly or indirectly, with any person to distribute the securities.

(4) The selling stockholder is offering 250,000 shares of common stock and 100,000 shares of common stock underlying warrants received as an investor in the private placement. Ronald I. Heller, the chief investment officer of Heller Capital Investments, has voting and investment control over the shares. The selling stockholder purchased the securities in the ordinary course of business and at the time of the purchase of the securities being registered for sale pursuant to the registration statement, of which this prospectus is a part, the selling stockholder had no arrangements or understandings, directly or indirectly, with any person to distribute the securities.

(5) The selling stockholder is offering 125,000 shares of common stock and 50,000 shares of common stock underlying warrants received as an investor in the private placement. David M. Bunzel, the general partner of Irvine Capital Partners III, L.P., has voting and investment control over the shares. The selling stockholder purchased the securities in the ordinary course of business and at the time of the purchase of the securities being registered for sale pursuant to the registration statement, of which this prospectus is a part, the selling stockholder had no arrangements or understandings, directly or indirectly, with any person to distribute the securities.

(6) The selling stockholder is offering 100,000 shares of common stock and 40,000 shares of common stock underlying warrants received as an investor in the private placement. Michael Ragins, the manager of Meadowbrook Opportunity Fund LLC, has voting and investment control over the shares. The selling stockholder purchased the securities in the ordinary course of business and at the time of the purchase of the securities being registered for sale pursuant to the registration statement, of which this prospectus is a part, the selling stockholder had no arrangements or understandings, directly or indirectly, with any person to distribute the securities.

(7) The selling stockholder is offering 100,000 shares of common stock and 40,000 shares of common stock underlying warrants received as an investor in the private placement. Keith Goodman has voting and investment control over the shares. The selling stockholder purchased the securities in the ordinary course of business and at the time of the purchase of the securities being registered for sale pursuant to the registration statement, of which this prospectus is a part, the selling stockholder had no arrangements or understandings, directly or indirectly, with any person to distribute the securities.

(8) The selling stockholder is offering 21,000 shares of common stock underlying warrants received as compensation for services as the placement agent in the private placement. Byron Roth, the Chief Executive Officer of Roth Capital Partners, LLC and Gordon Roth, the Chief Financial Officer of Roth Capital Partners, LLC, share voting and investment control over the shares. The selling stockholder is a member firm of the NASD. The selling stockholder has no arrangement under which the selling stockholder may purchase additional securities in connection with the offering. At the time of the

acquisition of the securities, the selling stockholder had no understanding, directly or indirectly, with any person to distribute securities being offered hereunder.

(9) The selling stockholder is offering 175,000 shares of common stock and 70,000 shares of common stock underlying warrants received as an investor in the private placement. John S. Lemak, the manager of Sandor Capital Master Fund, L.P., has voting and investment control over the shares. The selling stockholder purchased the securities in the ordinary course of business and at the time of the purchase of the securities being registered for sale pursuant to the registration statement, of which this prospectus is a part, the selling stockholder had no arrangements or understandings, directly or indirectly, with any person to distribute the securities.

(10) The selling stockholder is offering 338,527 shares of common stock underlying a convertible promissory note issued in connection with our December 2006 bridge financing. Satellite Asset Management, L.P. is the discretionary investment manager of Satellite Credit Opportunities Fund, Ltd. The controlling entity of Satellite Asset Management, L.P. is Satellite Fund Management, LLC. Lief Rosenblutt, Mark Sonnino and Gabe Bechamkin, the managing members of Satellite Fund Management, LLC, share voting and investment control over the shares. The note was issued to the investor in the ordinary course of business and at the time of issuance, the selling stockholder had no arrangements or understandings, directly or indirectly, with any person to distribute the securities underlying the note.

(11) The selling stockholder is offering 100,000 shares of common stock and 40,000 shares of common stock underlying warrants received as an investor in the private placement. Peter Spinner and Allan Spinner share voting and investment control over the shares. The selling stockholder purchased the securities in the ordinary course of business and at the time of the purchase of the securities being registered for sale pursuant to the registration statement, of which this prospectus is a part, the selling stockholder had no arrangements or understandings, directly or indirectly, with any person to distribute the securities.

(12) The selling stockholder is offering 375,000 shares of common stock and 150,000 shares of common stock underlying warrants received as an investor in the private placement. Nicholas C. Stiassni, the president and manager of Stiassni Capital, LLC, which is the general partner of Stiassni Capital Partners, L.P., has voting and investment control over the shares. The selling stockholder purchased the securities in the ordinary course of business and at the time of the purchase of the securities being registered for sale pursuant to the registration statement, of which this prospectus is a part, the selling stockholder had no arrangements or understandings, directly or indirectly, with any person to distribute the securities.

(13) The selling stockholder is offering 869,500 shares of common stock and 347,800 shares of common stock underlying warrants received as an investor in the private placement. Adam Usdan, the president of Trellus Offshore Fund Ltd, has voting and investment control over the shares. The selling stockholder purchased the securities in the ordinary course of business and at the time of the purchase of the securities being registered for sale pursuant to the registration statement, of which this prospectus is a part, the selling stockholder had no arrangements or understandings, directly or indirectly, with any person to distribute the securities.

(14) Excludes shares of common stock and shares of common stock underlying warrants held by Trellus Partners LP, Trellus Partners II LP, Trellus Small Cap Opportunity Fund LP and Trellus Small Cap Opportunity Offshore Fund Ltd.

(15) The selling stockholder is offering 605,600 shares of common stock and 242,240 shares of common stock underlying warrants received as an investor in the private placement. Adam Usdan, the president of Trellus Partners LP, has voting and investment control over the shares. The selling stockholder purchased the securities in the ordinary course of business and at the time of the purchase of the securities being registered for sale pursuant to the registration statement, of which this prospectus is a part, the selling stockholder had no arrangements or understandings, directly or indirectly, with any person to distribute the securities.

(16) Excludes shares of common stock and shares of common stock underlying warrants held by Trellus Offshore Fund Ltd, Trellus Partners II LP, Trellus Small Cap Opportunity Fund LP and Trellus Small Cap Opportunity Offshore Fund Ltd.

(17) The selling stockholder is offering 24,900 shares of common stock and 9,960 shares of common stock underlying warrants received as an investor in the private placement. Adam Usdan, the president of Trellus Partners II LP, has voting and investment control over the shares. The selling stockholder purchased the securities in the ordinary course of business and at the time of the purchase of the securities being registered for sale pursuant to the registration statement, of which this prospectus is a part, the selling stockholder had no arrangements or understandings, directly or indirectly, with any person to distribute the securities.

(18) Excludes shares of common stock and shares of common stock underlying warrants held by Trellus Offshore Fund Ltd, Trellus Partners LP, Trellus Small Cap Opportunity Fund LP and Trellus Small Cap Opportunity Offshore Fund Ltd.

(19) The selling stockholder is offering 311,600 shares of common stock and 124,640 shares of common stock underlying warrants received as an investor in the private placement. Adam Usdan, the president of Trellus Small Cap Opportunity Fund LP, has voting and investment control over the shares. The selling stockholder purchased the securities in the ordinary course of business and at the time of the purchase of the securities being registered for sale pursuant to the registration statement, of which this prospectus is a part, the selling stockholder had no arrangements or understandings, directly or indirectly, with any person to distribute the securities.

(20) Excludes shares of common stock and shares of common stock underlying warrants held by Trellus Offshore Fund Ltd, Trellus Partners LP, Trellus Partners II LP and Trellus Small Cap Opportunity Offshore Fund Ltd.

(21) The selling stockholder is offering 188,400 shares of common stock and 75,360 shares of common stock underlying warrants received as an investor in the private placement. Adam Usdan, the president of Trellus Small Cap Opportunity Offshore Fund Ltd, has voting and investment control over the shares. The selling stockholder purchased the securities in the ordinary course of business and at the time of the purchase of the securities being registered for sale pursuant to the registration statement, of which this prospectus is a part, the selling stockholder had no arrangements or understandings, directly or indirectly, with any person to distribute the securities.

(22) Excludes shares of common stock and shares of common stock underlying warrants held by Trellus Offshore Fund Ltd, Trellus Partners LP, Trellus Partners II LP and Trellus Small Cap Opportunity Fund

LP.

PLAN OF DISTRIBUTION

The selling stockholders and any of their pledgees, donees, transferees, assignees and successors-in-interest may, from time to time, sell any or all of their shares of common stock on any stock exchange, market or trading facility on which the shares are traded or quoted or in private transactions. These sales may be at fixed or negotiated prices. The selling stockholders may use any one or more of the following methods when selling shares:

- ordinary brokerage transactions and transactions in which the broker-dealer solicits investors;
- block trades in which the broker-dealer will attempt to sell the shares as agent but may position and resell a portion of the block as principal to facilitate the transaction;
- purchases by a broker-dealer as principal and resale by the broker-dealer for its account;
- an exchange distribution in accordance with the rules of the applicable exchange;
- privately negotiated transactions;
- to cover short sales made after the date that this registration statement is declared effective by the Securities and Exchange Commission;
- broker-dealers may agree with the selling stockholders to sell a specified number of such shares at a stipulated price per share;
- a combination of any such methods of sale; and
- any other method permitted pursuant to applicable law.

The selling stockholders may also sell shares under Rule 144 under the Securities Act if available, rather than under this prospectus.

Broker-dealers engaged by the selling stockholders may arrange for other brokers-dealers to participate in sales. Broker-dealers may receive commissions or discounts from the selling stockholders (or, if any broker-dealer acts as agent for the purchaser of shares, from the purchaser) in amounts to be negotiated. The selling stockholders do not expect these commissions and discounts to exceed what is customary in the types of transactions involved.

The selling stockholders may from time to time pledge or grant a security interest in some or all of the shares owned by them and, if they default in the performance of their secured obligations, the pledgees or secured parties may offer and sell shares of common stock from time to time under this prospectus, or under an amendment to this prospectus under Rule 424(b)(3) or other applicable provision of the Securities Act amending the list of selling stockholders to include the pledgee, transferee or other successors in interest as selling stockholders under this prospectus.

Upon our being notified in writing by a selling stockholder that any material arrangement has been entered into with a broker-dealer for the sale of common stock through a block trade, special offering, exchange distribution or secondary distribution or a purchase by a broker or dealer, a supplement to this prospectus will be filed, if required, pursuant to Rule 424(b) under the Securities Act, disclosing (i) the name of each such selling stockholder and of the participating broker-dealer(s), (ii) the number of shares involved, (iii) the price at which such the shares of common stock were sold, (iv) the commissions paid or discounts or concessions allowed to such broker-dealer(s), where applicable, (v) that such broker-dealer(s) did not conduct any investigation to verify the information set out or incorporated by reference in this prospectus, and (vi) other facts material to the transaction. In addition, upon our being notified in

writing by a selling stockholder that a donee or pledgee intends to sell more than 500 shares of common stock, a supplement to this prospectus will be filed if then required in accordance with applicable securities law.

The selling stockholders also may transfer the shares of common stock in other circumstances, in which case the transferees, pledgees or other successors in interest will be the selling beneficial owners for purposes of this prospectus.

The selling stockholders and any broker-dealers or agents that are involved in selling the shares may be deemed to be "underwriters" within the meaning of the Securities Act in connection with such sales. In such event, any commissions received by such broker-dealers or agents and any profit on the resale of the shares purchased by them may be deemed to be underwriting commissions or discounts under the Securities Act. Discounts, concessions, commissions and similar selling expenses, if any, that can be attributed to the sale of shares of common stock will be paid by the selling stockholder and/or the purchasers. Each selling stockholder has represented and warranted to us that it acquired the securities subject to this registration statement in the ordinary course of such selling stockholder's business and, at the time of its purchase of such securities such selling stockholder had no agreements or understandings, directly or indirectly, with any person to distribute any such securities.

We have advised each selling stockholder that it may not use shares registered on this registration statement to cover short sales of common stock made prior to the date on which this registration statement shall have been declared effective by the Securities and Exchange Commission. If a selling stockholder uses this prospectus for any sale of the common stock, it will be subject to the prospectus delivery requirements of the Securities Act. The selling stockholders will be responsible to comply with the applicable provisions of the Securities Act and the Securities Exchange Act of 1934, as amended, and the rules and regulations thereunder promulgated, including, without limitation, Regulation M, as applicable to such selling stockholders in connection with resales of their respective shares under this registration statement.

We are required to pay all fees and expenses incident to the registration of the shares of common stock covered by this registration statement, but we will not receive any proceeds from the sale of the common stock. We have agreed to indemnify the selling stockholders against certain losses, claims, damages and liabilities, including liabilities under the Securities Act.

DESCRIPTION OF SECURITIES

Our Amended and Restated Certificate of Incorporation authorizes us to issue up to 500,000,000 shares of common stock, $0.001 par value, and 10,000,000 shares of preferred stock, $0.001 par value.

The following description of our securities is only a summary and is subject to and qualified by our Amended and Restated Certificate of Incorporation, our Amended and Restated Bylaws, the Certificate of Designation for our Series A Convertible Preferred Stock and by the provisions of applicable corporate laws of the State of Delaware.

Common Stock

As of September 17, 2007, we had 24,340,035 shares of common stock outstanding. Holders of our common stock are entitled to one vote for each share held of record on all matters submitted to a vote of the stockholders. Subject to any preferential rights of holders of our preferred stock, holders of common stock are entitled to receive a pro rata share of distributions declared by our Board of Directors. Our common stock does not provide for preemptive or other subscription rights, and there are no conversion rights or redemption or sinking fund provisions with respect to our common stock. All outstanding shares of our common stock are fully paid and non-assessable. To the extent that we issue additional shares of our common stock in the future, the relative interests of the then existing stockholders may be diluted.

Preferred Stock

As of September 17, 2007, we had no shares of preferred stock outstanding. We may issue preferred stock in one or more class or series pursuant to resolution of the Board of Directors. The Board of Directors may determine and alter the rights, preferences, privileges, and restrictions granted to or imposed upon any wholly unissued series of preferred stock, and fix the number of shares and the designation of any series of preferred stock. The Board of Directors may increase or decrease (but not below the number of shares of such series then outstanding) the number of shares of any wholly unissued class or series subsequent to the issue of shares of that class or series. We have no present plans to issue any shares of preferred stock.

Warrants

As of September 17, 2007, we had warrants to purchase an aggregate of 5,819,045 shares of our common stock outstanding. The exercise prices for the warrants range from $1.17 per share to $2.50 per share, with a weighted average exercise price of approximately per share of $1.92.

Options

As of September 17, 2007, we had options to purchase an aggregate of 2,839,554 shares of our common stock outstanding, with exercise prices ranging from $0.17 per share to $3.60 per share, with a weighted average exercise price per share of approximately $1.54.

Registration Rights

Pursuant to a registration rights agreement entered into in connection with the private placement that closed on June 28, 2007, we are required to file with the Securities and Exchange Commission an initial registration statement covering the resale of the shares of common stock, the common stock issuable upon exercise of warrants and certain other securities disclosed therein within 30 days following the closing of the private placement. In addition, we are required to cause the registration statement to be declared effective by the Securities and Exchange Commission by the earlier of: (a)(i) the 90 th day following the closing of the private placement if we are not required to file a

pre-effective amendment in response to Securities and Exchange Commission comments to the registration statement or (ii) the 180 th day following the closing of the private placement if we are required to file a pre-effective amendment in response to Securities and Exchange Commission comments to the registration statement; and (b) five (5) trading days following the date we are notified by the Securities and Exchange Commission that the registration statement will not be reviewed or is no longer subject to further review and comments.

If we fail to file the registration statement with the Securities and Exchange Commission within 30 days following the closing of the private placement, or fail to cause the registration statement to be declared by the Securities and Exchange Commission pursuant to the terms of the registration rights agreement, then we will be required to pay liquidated damages to each investor equal to 1% of the aggregate investment amount paid by each such investor on the date of such failure and on each monthly anniversary of the date of such failure until such failure is cured, with the maximum liquidated damages payable by us capped at 10% of the aggregate investment amount paid by each such investor. We will not be liable for damages under the registration rights agreement with respect to any shares of common stock underlying warrants granted in the private placement.

Anti-Takeover Provisions

Our Amended and Restated Articles of Incorporation and Amended and Restated Bylaws contain provisions that may make it more difficult for a third party to acquire or may discourage acquisition bids for us. Our Board of Directors may, without action of our stockholders, issue authorized but unissued common stock and preferred stock. The existence of undesignated preferred stock and authorized, but unissued common stock, enables us to discourage or to make it more difficult to obtain control of our company through a merger, tender offer, proxy contest or otherwise.

MARKET FOR COMMON EQUITY AND RELATED STOCKHOLDER MATTERS

Market Information

Our common stock is traded on the OTC Bulletin Board under the symbol “OTGO.OB.”

The following table sets forth, for the periods indicated, the reported high and low closing bid quotations for our common stock as reported on the OTC Bulletin Board. The bid prices reflect inter-dealer quotations, do not include retail markups, markdowns or commissions and do not necessarily reflect actual transactions.

Quarter Ended	High Bid ($)	Low Bid ($)
June 30, 2005	6.90	3.30
September 30, 2005	6.00	3.00
December 31, 2005	7.50	2.00
March 31, 2006	6.00	3.50
June 30, 2006	5.03	3.00
September 30, 2006	3.25	3.25
December 31, 2006	3.25	2.00
March 31, 2007	7.25	2.75
June 30, 2007	6.00	1.80

Holders

As of September 17, 2007, there were approximately 302 holders of record our common stock.

Transfer Agent and Registrar

The transfer agent and registrar for our common stock is American Stock Trust & Transfer Company.

Dividend Policy

We did not pay any dividends in the periods indicated in the above table. We do not intend to pay cash dividends in the foreseeable future. We intend to retain earnings, if any, for future operation and expansion. Any decision to declare and pay dividends in the future will be made at the discretion of our Board of Directors and will depend on, among other things, our results of operations, cash requirements, financial condition, contractual restrictions and other factors that our Board of Directors may deem relevant.

Equity Compensation Plan

We did not, nor did Organic Holding Company, Inc., have any equity compensation plans in place as of December 31, 2006. As of the end of our fiscal year, we had options to purchase 252 shares of common stock outstanding. None of the 252 options remain outstanding.

In connection with our merger with Organic Holding Company, Inc. on February 12, 2007, we issued options to purchase shares of our common stock in exchange for outstanding options to purchase shares of Organic Holding Company, Inc. common stock that were issued to directors, officers, employees and consultants of Organic Holding Company, Inc. prior to the merger. The following table summarizes the number and average weighted exercise price of Organic Holding Company, Inc. options that were outstanding as of December 31, 2006 on a pre-merger basis, and the equivalent information with respect to options to purchase our common stock that were exchanged for such

Organic Holding Company, Inc. options on a post-merger basis.

Pre Merger		**Post Merger**	
Number of Shares of Organic Holding Company, Inc. Common Stock Underlying Options	Weighted Average Exercise Price of Options	Number of Shares of our Common Stock Underlying Options (1)	Weighted Average Exercise Price of Options (1)
939,432	$ 0.38	655,545	$ 0.54

(1) This amount excludes options to purchase 252 shares of our common stock that were issued to our former directors prior to the merger at a weighted average exercise price of $77.00 per share.

The options issued in connection with the merger generally expire 10 years from the date of grant and have vesting schedules ranging from immediately exercisable, to fully exercisable by July 2011.

Effective upon the closing of the merger, Mr. Brown received options to purchase 1,246,674 shares of our common stock, which represented an amount equal to approximately 5% of the outstanding shares of our common stock as of the closing date of the merger determined on a fully-diluted basis. The options granted to Mr. Brown at closing have an exercise price of $1.38 per share and expire on February 11, 2016. Except in connection with a “Change in Control” (as defined in Mr. Brown’s employment agreement), 25% of such options vest after 12 months of employment, with the remainder vesting over the next 36 months, for a total vesting period of 48 months. All of the options vest immediately if, within 12 months after a “Change in Control,” Mr. Brown is terminated for any reason other than “Cause” or if Mr. Brown terminates his employment for “Good Reason” (each as defined in Mr. Brown’s employment agreement).

On May 16, 2007, our stockholders approved the adoption of the 2007 Equity Participation Plan of Organic To Go Food Corporation. Under the plan, we are authorized to grant options and restricted stock to our employees, directors and consultants. The maximum number of shares of common stock that may be granted as restricted stock or issued upon the exercise of options pursuant to the plan is 3,600,000 shares. As of August 28, 2007, no shares of restricted stock have been issued under the plan. As of that same date, options to purchase 951,291 shares of common stock have been issued under the plan. None of the options issued under the plan have been exercised.

DISCLOSURE OF COMMISSION POSITION ON INDEMNIFICATION FOR SECURITIES ACT LIABILITIES

Pursuant to our Amended and Restated Certificate of Incorporation and Amended and Restated Bylaws, we may indemnify an officer or director who is made a party to any proceeding, because of his position as such, to the fullest extent authorized by Delaware General Corporation Law, as the same exists or may hereafter be amended.

To the extent that indemnification for liabilities arising under the Securities Act may be permitted to directors, officers or persons controlling our company pursuant to the foregoing provisions, we have been informed that, in the opinion of the Securities and Exchange Commission, such indemnification is against public policy as expressed in the Securities Act and is therefore unenforceable. If a claim for indemnification against such liabilities (other than the payment by us of expenses incurred or paid by a director, officer or controlling person of our company in the successful defense of any action, suit or proceeding) is asserted by any of our directors, officers or controlling persons in connection with the securities being registered, we will, unless in the opinion of our counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by us is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON ACCOUNTING AND FINANCIAL DISCLOSURE

On February 27, 2007, the Board of Directors approved the dismissal of De Leon & Company, P.A. as our independent registered public accounting firm.

The reports of De Leon & Company on our financial statements for the fiscal years ended December 31, 2006 and 2005 did not contain an adverse opinion or disclaimer of opinion, except that the reports stated that they were prepared assuming that we would continue as a going concern, as to which our recurring operating losses raised substantial doubt. The reports were not modified as to uncertainty, audit scope, or accounting principles.

During our fiscal years ended December 31, 2006 and 2005 and the subsequent interim period preceding the termination, we had no disagreements with De Leon & Company on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of De Leon & Company, would have caused De Leon & Company to make reference to the subject matter of the disagreements in connection with its report on the financial statements for such years or subsequent interim periods.

Effective February 27, 2007, we engaged Rose, Snyder & Jacobs as our new independent accountants. During our two most recent fiscal years and the interim period preceding our engagement of Rose, Snyder & Jacobs, we did not consult with Rose, Snyder & Jacobs regarding either: (1) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on our financial statements; or (2) any matter that was either the subject of a disagreement or an event identified in paragraph (a)(1)(iv) of Item 304 of Regulation S-B.

We provided De Leon & Company with a copy of our Current Report on Form 8-K filed with the Securities and Exchange Commission on February 29, 2007, announcing the change in certifying accountants, and requested that De Leon & Company furnish us with a letter addressed to the Securities and Exchange Commission stating whether it agreed with the statements made by us regarding De Leon & Company in the Form 8-K. A copy of De Leon & Company's letter to the Securities and Exchange Commission, dated March 7, 2007, was filed as Exhibit 16.1 to our Current Report on Form 8-K filed with the Securities and Exchange Commission on March 9, 2007.

LEGAL MATTERS

The validity of the securities offered hereby has been passed upon for us by Loeb & Loeb LLP.

EXPERTS

Our financial statements for the periods ended December 31, 2005 and 2006, and the financial statements of Vinaigrettes Catering Company, LLC for the period ended September 30, 2006 have been included in this prospectus in reliance upon the report of Rose, Snyder & Jacobs, independent auditors, appearing in this registration statement, and their authority as experts in accounting and auditing.

WHERE YOU CAN FIND MORE INFORMATION

We are a public company and file annual, quarterly and special reports, proxy statements and other information with the Securities and Exchange Commission. You may read and copy any document we file at the Securities and Exchange Commission's public reference room at 100 F Street, N.E., Washington, D.C. 20549. You can request copies of these documents by writing to the Securities and Exchange Commission and paying a fee for the copying cost. Please call the Securities and Exchange Commission at 1-800-SEC-0330 for more information about the operation of the public reference room. Our filings are also available, at no charge, to the public at http://www.sec.gov .

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