

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

FORM 10-Q

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

For the quarterly period ended March 31, 2008

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from ___ to ___

Commission file number: 000-31671

GLOBALWISE INVESTMENTS, INC.
(Exact name of registrant as specified in its charter)

Nevada
(State or other jurisdiction of incorporation or organization)

87-0613716
(I.R.S. Employer Identification No.)

2157 S. Lincoln Street, Salt Lake City, Utah
(Address of principal executive offices)

84106
(Zip Code)

Registrant's telephone number: 801-323-2395

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

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

Large accelerated filer
Non-accelerated filer

Accelerated filer
Smaller reporting company

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

The number of shares outstanding of the registrant's common stock as of May 6, 2008 was 1,139,000.

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PART I – FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS

The financial information set forth below with respect to our statements of operations for the three month periods ended March 31, 2008 and 2007 is unaudited. This financial information, in the opinion of management, includes all adjustments consisting of normal recurring entries necessary for the fair presentation of such data. The results of operations for the three month period ended March 31, 2008, are not necessarily indicative of results to be expected for any subsequent period.

Globalwise Investments, Inc.

(A Development Stage Company)

Financial Statements

March 31, 2008

Globalwise Investments, Inc.
(A Development Stage Company)
Balance Sheets

ASSETS

	March 31 2008 (Unaudited)	December 31 2007
CURRENT ASSETS		
Cash	\$ 1,208	\$ 2,633
Total Current Assets	1,208	2,633
TOTAL ASSETS	\$ 1,208	\$ 2,633

LIABILITIES AND STOCKHOLDERS' DEFICIT

CURRENT LIABILITIES		
Accounts Payable	\$ 52,495	\$ 51,595
Total Current Liabilities	52,495	51,595
Total Liabilities	52,495	51,595
STOCKHOLDERS' DEFICIT		
Common Stock, \$.001 par value; 50,000,000 shares authorized; 1,139,000 shares issued and outstanding	1,139	1,139
Additional paid in Capital	35,205	35,205
Deficit Accumulated During the Development Stage	(87,631)	(85,306)
Total Stockholders' Deficit	(51,287)	(48,962)
TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT	\$ 1,208	\$ 2,633

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

Globalwise Investments, Inc.
(A Development Stage Company)
Statements of Operations
(Unaudited)

	For the three months ended March 31, 2008	For the three months ended March 31, 2007	From Inception on October 3, 1997 to March 31, 2008
REVENUES	\$ -	\$ -	\$ -
EXPENSES			
General & Administrative	2,325	5	87,631
TOTAL EXPENSES	2,325	5	87,631
Net Operating Loss	(2,325)	(5)	(87,631)
LOSS BEFORE TAXES	(2,325)	(5)	(87,631)
TAXES	-	-	-
NET LOSS	<u>\$ (2,325)</u>	<u>\$ (5)</u>	<u>\$ (87,631)</u>
NET LOSS PER SHARE	<u>\$ -</u>	<u>\$ -</u>	
WEIGHTED AVERAGE SHARES OUTSTANDING	<u>1,139,000</u>	<u>1,604,000</u>	

The accompanying notes are an integral part of these financial statements

Globalwise Investments, Inc.
(A Development Stage Company)
Statements of Cash Flows
(Unaudited)

	For the three months ended March 31,		From Inception on October 3, 1997 Through March 31, 2008
	<u>2008</u>	<u>2007</u>	<u>2008</u>
Cash Flows from Operating Activities			
Net Loss	\$ (2,325)	\$ (5)	\$ (87,631)
Adjustment to reconcile net (loss) to cash provided (used) by operating activities:			
Capital contributions - expenses	-	-	6,550
Changes in assets and liabilities:			
Increase in inventory	-	-	(21,744)
Increase in accounts payable & accrued expenses	900	(600)	61,094
	<u>(1,425)</u>	<u>(605)</u>	<u>(41,731)</u>
Net Cash Provided (Used) by Operating Activities			
Cash Flows from Investing Activities			
Purchase of equipment	-	-	(20,530)
Loss of cash in spin-off	-	-	(1,531)
	<u>-</u>	<u>-</u>	<u>(22,061)</u>
Net Cash Provided (Used) by Investing Activities			
Cash Flows from Financing Activities			
Proceeds from stock issuance	-	-	65,000
	<u>-</u>	<u>-</u>	<u>65,000</u>
Net Cash Provided (Used) by Financing Activities			
Increase (Decrease) in Cash	(1,425)	(605)	1,208
Cash and Cash Equivalents, Beginning of Period	<u>2,633</u>	<u>2,757</u>	<u>-</u>
Cash and Cash Equivalents, End of Period	<u>\$ 1,208</u>	<u>\$ 2,152</u>	<u>\$ 1,208</u>
Supplemental Cash Flow Information:			
Stock issued for services	\$ -	\$ -	\$ 20,000
Issuance of stock in settlement of debt	\$ -	\$ -	\$ 8,000
Cash Paid For:			
Interest	\$ -	\$ -	\$ -
Income Taxes	\$ -	\$ -	\$ -

The accompanying notes are an integral part of these financial statements

Globalwise Investments, Inc.
(A Development Stage Company)
Notes to the Financial Statements
March 31, 2008

GENERAL

Globalwise Investments, Inc. (the Company) has elected to omit substantially all footnotes to the financial statements for the three months ended March 31, 2008, since there have been no material changes (other than indicated in other footnotes) to the information previously reported by the Company in their Annual Report filed on the Form 10-K for the twelve months ended December 31, 2007.

STOCK SPLIT

On January 30, 2008 the Board of Directors approved a 2-for-1 forward stock split which was effective on February 15, 2008. The financial statements reflect this split with the balance sheet retroactively restated.

UNAUDITED INFORMATION

The information furnished herein was taken from the books and records of the Company without audit. However, such information reflects all adjustments which are, in the opinion of management, necessary to properly reflect the results of the interim period presented. The information presented is not necessarily indicative of the results from operations expected for the full fiscal year.

FORWARD LOOKING STATEMENTS

The Securities and Exchange Commission ("SEC") encourages companies to disclose forward-looking information so that investors can better understand future prospects and make informed investment decisions. This report contains these types of statements. Words such as "may," "will," "expect," "intend," "believe," "anticipate," "estimate," "project," or "continue" or comparable terminology used in connection with any discussion of future operating results or financial performance identify forward-looking statements. You are cautioned not to place undue reliance on the forward-looking statements, which speak only as of the date of this report. All forward-looking statements reflect our present expectation of future events and are subject to a number of important factors and uncertainties that could cause actual results to differ materially from those described in the forward-looking statements.

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

Plan of Operation

During the next twelve months our management intends to actively seek an operating company to acquire or merge with which may provide operating revenue. Based on current economic and regulatory conditions, management believes that it is possible, if not probable, for a company like ours, without many assets or liabilities, to negotiate a merger or acquisition with a viable private company. The opportunity arises principally because of the high legal and accounting fees and the length of time associated with the process of "going public." However, should a merger or acquisition prove unsuccessful, it is possible that we may decide not to pursue further acquisition activities and management may abandon its activities and our shares would become worthless.

To position the company for a potential acquisition or merger, our board of directors effected a 2-for-1 forward split of our outstanding common stock on February 15, 2008. Pre-split common shares of 569,500 outstanding on February 15, 2008 were forward split to 1,139,000 shares of common stock.

As of the date of this filing, we have not identified any assets or business opportunities for acquisition. Potential investors must recognize that because we have limited capital available for investigation of business opportunities and management's limited experience in business analysis, we may not discover or adequately evaluate adverse facts about any business opportunity to be acquired. All risks inherent in new and inexperienced enterprises are inherent in our plan.

We are a development stage company without revenues from operations and we have had recurring operating losses for the past two fiscal years. Our independent auditors have expressed doubt that we can continue as a going concern unless we obtain financing to continue operations. At March 31, 2008, we had \$1,208 in cash and total liabilities of \$52,495 and we cannot satisfy our cash requirements for our operations. We will need to raise additional capital during the next twelve months to fund our operations and we will likely rely on equity or debt transactions.

We may issue common stock for cash, to convert debt, or for services rendered and we anticipate that the common stock will be issued pursuant to exemptions to registration provided by federal and state securities laws. The purchasers and manner of issuance will be determined according to our financial needs and the available exemptions to registration. We do not currently intend to make a public offering of our stock. We also note that if we issue more shares of our common stock, then our shareholders may experience dilution in the value per share of their common stock.

During the next twelve months, provided we do not acquire or merge with an operating business, we do not anticipate that we will conduct product research and development, nor do we expect to purchase or sell a plant or equipment, or intend to hire employees.

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

Not applicable.

ITEM 4. CONTROLS AND PROCEDURES

Disclosure Controls and Procedures

We maintain disclosure controls and procedures that are designed to ensure that information required to be disclosed in our filings under the Exchange Act is recorded, processed, summarized and reported within the periods specified in the rules and forms of the SEC. This information is accumulated to allow timely decisions regarding required disclosure. Our President, who serves as our principal executive officer and principal financial officer, evaluated the effectiveness of our disclosure controls and procedures as of the end of the period covered by this report. Based on that evaluation he concluded that our disclosure controls and procedures were effective.

Management's Report on Internal Control over Financial Reporting

Our President is responsible to design or supervise a process to be effected by our board of directors that provides reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. The policies and procedures include:

- \$ maintenance of records in reasonable detail to accurately and fairly reflect the transactions and dispositions of assets,
- \$ reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures are being made only in accordance with authorizations of management and directors, and
- \$ reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of assets that could have a material effect on our financial statements.

Our management determined that there were no changes made in our internal controls over financial reporting during the first quarter of 2008 that have materially affected or are reasonably likely to materially affect our internal control over financial reporting.

PART II – OTHER INFORMATION

ITEM 6. EXHIBITS

Part I Exhibits

<u>No.</u>	<u>Description</u>
31.1	Principal Executive Officer Certification
31.2	Principal Financial Officer Certification
32.1	Section 1350 Certification

Part II Exhibits

<u>No.</u>	<u>Description</u>
3.1	Articles of Incorporation, as amended (Incorporated by reference to exhibit 3.1 of Form 10-QSB, filed October 11, 2001)
3.2	Certificate of Correction, effective May 22, 2007 (Incorporated by reference to exhibit 3.1 of Form 8-K, filed June 17, 2007)
3.3	Bylaws of Globalwise (Incorporated by reference to exhibit 3.3 of Form 10-SB, filed October 2, 2000.)

SIGNATURES

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

GLOBALWISE INVESTMENTS, INC.

By: /s/ Donald R. Mayer
Donald R. Mayer
President and Principal Financial Officer

Date: May 13, 2008

PRINCIPAL EXECUTIVE OFFICER CERTIFICATION

I, Donald R. Mayer, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Globalwise Investments, Inc.;
2. Based on my knowledge, this quarterly report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statement made, in light of the circumstances under which statements were made, not misleading with respect to the period covered by this quarterly report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report.
4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - (c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - (d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent function):
 - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: May 13, 2008

/s/ Donald R. Mayer
Donald R. Mayer
Principal Executive Officer

PRINCIPAL FINANCIAL OFFICER CERTIFICATION

I, Donald R. Mayer, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Globalwise Investments, Inc.;
2. Based on my knowledge, this quarterly report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statement made, in light of the circumstances under which statements were made, not misleading with respect to the period covered by this quarterly report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report.
4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - (c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - (d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent function):
 - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: May 13, 2008

/s/ Donald R. Mayer
Donald R. Mayer
Principal Financial Officer

Globalwise Investments, Inc.

CERTIFICATION OF PERIODIC REPORT

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

The undersigned executive officer of Globalwise Investments, Inc. certifies pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 that:

1. the quarterly report on Form 10-Q of Globalwise Investments, Inc. for the quarter ended March 31, 2008 fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
2. the information contained in the Form 10-Q fairly presents, in all material respects, the financial condition and results of operations of Globalwise Investments, Inc.

Date: May 13, 2008

/s/ Donald R. Mayer
Donald R. Mayer
Principal Executive Officer
Principal Financial Officer