

Excaliber Enterprises, Ltd.
Form SB-2
September 11, 2007

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

FORM SB-2

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

EXCALIBER ENTERPRISES, LTD.

(Name of small business issuer in its charter)

Nevada
(State or jurisdiction of incorporation
or organization)

5961
(Primary Standard Industrial
Classification Code Number)

20-5093315
(I.R.S. Employer Identification No.)

13834 W. Hoyt Road
Rathdrum, ID 83858
(509) 325-1065
(Address and telephone number of principal executive offices)

13834 W. Hoyt Road
Rathdrum, ID 83858
(509) 325-1065
(Address of principal place of business or intended principal place of business)

Savoy Financial Group, Inc.
6767 W Tropicana Ave, Suite 207
Las Vegas NV 89103
(702) 248-1027
(Name, address and telephone number of agent for service)

Copies to:
Wendy E. Miller, Esq.
2549B Eastbluff Dr. #437
Newport Beach, CA 92660

Approximate date of proposed sale to the public: As soon as practicable after this Registration Statement becomes effective.

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

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

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

If delivery of the prospectus is expected to be made pursuant to Rule 434, check the following box. []

If this Form is filed to register securities for an offering to be made on a continuous or delayed basis pursuant to Rule 415 under the Securities Act, please check the following box. [X]

CALCULATION OF REGISTRATION FEE

Title of each class of securities to be registered	Amount of Shares to be Registered	Proposed maximum offering price per share	Proposed maximum aggregate offering price	Amount of registration fee
Common Stock	1,500,000	\$0.05 (1)	\$75,000.00	\$2.30

(1)

Estimated solely for the purpose of calculating the amount of the registration fee.

The Registrant hereby amends this Registration Statement on such date or dates as may be necessary to delay its effective date until the Registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until the Registration Statement shall become effective on such date as the Commission, acting pursuant to said Section 8(a), may determine.

EXCALIBER ENTERPRISES, LTD.

1,500,000 shares of common stock

\$0.05 per share

Excaliber Enterprises, Ltd. is offering on a best-efforts basis a minimum of 700,000 and up to 1,500,000 shares of common stock at a price of \$0.05 cents per share. The shares are intended to be sold directly through the efforts of Stephanie Jones and Matthew Jones, our officers and directors. The intended methods of communication include, without limitation, telephone and personal contact. For more information, see Plan of Distribution on page 11.

The proceeds from the sale of the shares in this offering will be payable to William F. Doran Trust Account fbo Excaliber Enterprises. All subscription funds will be held in the Escrow Account pending the achievement of the minimum offering and no funds shall be released to Excaliber Enterprises, Ltd. until such a time as the minimum proceeds are raised. If the minimum offering is not achieved within 365 days of the date of this prospectus, all subscription funds will be returned to investors promptly without interest or deduction of fees. See Plan of Distribution.

The offering shall terminate on the earlier of (i) the date when the sale of all 1,500,000 shares is completed or (ii) 365 days from the date of this prospectus. We will not extend the offering period beyond 365 days from the effective date of the prospectus.

Prior to this offering, there has been no public market for our common stock.

This investment involves a high degree of risk. You should purchase shares only if you can afford a complete loss of your investment. See Risk Factors starting on page 6.

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

Underwriting Discounts &

Commissions

Offered by the	Number of	(See "Plan of Distribution"		
Issuer	Shares	Offering Price	beginning on page 11)	Proceeds to the Company
Per Share	1	\$0.05	\$0.00	\$0.05
Total Minimum	700,000	\$35,000.00	\$0.00	\$35,000.00
Total Maximum	1,500,000	\$75,000.00	\$0.00	\$75,000.00

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

Excaliber Enterprises, Ltd. does not plan to use this offering prospectus before the effective date.

The date of this Prospectus is September 5, 2007

TABLE OF CONTENTS

	PAGE
<u>PART I: INFORMATION REQUIRED IN PROSPECTUS</u>	3
<u>Summary Information and Risk Factors</u>	3
<u>Use of Proceeds</u>	10
<u>Determination of Offering Price</u>	11
<u>Dilution</u>	11
<u>Plan of Distribution</u>	11
<u>Legal Proceedings</u>	13
<u>Directors, Executive Officers, Promoters and Control Persons</u>	13
<u>Security Ownership of Certain Beneficial Owners and Management</u>	14
<u>Description of Securities</u>	14
<u>Interest of Named Experts and Counsel</u>	16
<u>Disclosure of Commission Position of Indemnification for Securities Act Liabilities</u>	16
<u>Organization Within Last Five Years</u>	17
<u>Description of Business</u>	17
<u>Management's Discussion and Plan of Operation</u>	19
<u>Description of Property</u>	22
<u>Certain Relationships and Related Transactions</u>	23
<u>Market for Common Equity and Related Stockholder Matters</u>	23
<u>Executive Compensation</u>	24
<u>Financial Statements</u>	25
<u>Changes In and Disagreements With Accountants on Accounting and Financial Disclosure</u>	42
<u>PART II: INFORMATION NOT REQUIRED IN PROSPECTUS</u>	44
<u>Indemnification of Directors and Officers.</u>	44
<u>Other Expenses of Issuance and Distribution.</u>	44
<u>Recent Sales of Unregistered Securities.</u>	44
<u>Exhibits</u>	45
<u>Undertakings</u>	45
<u>SIGNATURES</u>	47

PART I: INFORMATION REQUIRED IN PROSPECTUS

Summary Information and Risk Factors

The Company

We were originally incorporated in the State of Nevada on October 6, 2005. We are focused on selling specialty gift baskets to health care professionals, organizations and patients, as well as real estate agents and firms. We are a development stage company. To date, we have begun to implement our business plan but have not commenced our planned principal operations and have no significant assets. Our operations have been devoted primarily to startup and development activities, which include the formation of our corporate identity, obtaining capital through sales of our common stock and reserving a web domain name at www.ExcaliberStore.com.

Since our inception on October 6, 2005 to June 30, 2007, we have not generated any revenues and have incurred a net loss of \$7,729. If we do not raise at least the minimum offering amount of \$35,000, we will be unable to establish a base of operations, without which we will be unable to begin to generate any revenues. It is hoped that we will begin to generate revenues within the next 12 months, of which there can be no guarantee. The realization of sales revenues in the next 12 months is important for our plan of operations. However, we cannot guarantee that we will generate such growth. If we do not produce sufficient cash flow to support our operations over the next 12 months, we may need to raise additional capital by issuing capital stock in exchange for cash in order to continue as a going concern. There are no formal or informal agreements to attain such financing. We cannot assure you that any financing can be obtained or, if obtained, that it will be on reasonable terms. Without realization of additional capital, it would be unlikely for us to stay in business.

Our independent registered public accounting firm has expressed substantial doubt about our ability to continue as a going concern in the independent registered public accounting firm's report to the financial statements included in the registration statement, of which this prospectus is a part. Our ability to achieve our operational goals and commence our planned principal operations is entirely dependent upon the proceeds to be raised in this offering.

We are attempting to build Excaliber Enterprises into a fully operational company. In order to do so and begin generating revenues, we must:

- 1.

Develop and publish our website: We have reserved the domain name www.ExcaliberStore.com and are working to develop content to publish on the website. We expect to operate as an online business, whereby all of our marketing and sales efforts will be conducted via the Internet and the website will be the sole method through which we will realize sales. Thus, we believe this site is critical to reaching prospective customers and for generating awareness of our brand. Our website is not currently functional. Without a website, we will be unable to generate brand awareness or revenues.

2.

Introduce a catalog of gift baskets: Our business is based upon selling specialty gift baskets designed and assembled by our President, Stephanie Jones. To begin to generate revenues and establish a base of operations, we must develop a sufficient catalog of potential gift basket arrangements targeting the real estate and healthcare market segments. To date, we do not have any proposed or finalized gift baskets and do not have any ability to generate sales. Until we have saleable products, we will be unable to begin to generate revenues.

3.

Identify product manufacturers and suppliers: Our specialty gift baskets will be assembled by our management, using products purchased from third-party manufacturers and suppliers. We expect to rely solely upon the efforts of outside sources to develop and manufacture all products. We do not intend to manufacture any products internally. In order to obtain saleable merchandise, we must identify potential manufacturers and suppliers of baskets and the various merchandise we plan to insert in the gift basket. To date, we have not identified or contacted any manufacturers or suppliers.

4.

Devise a marketing strategy: We believe that generating awareness of our company will drive consumers to our website. In order to do so, we must develop and implement an effective promotional strategy. We intend to utilize search engine placement, banner advertisements and link placement relationships to increase the visibility of our website, once it is operational. We currently have no marketing strategies in place and our website is still in the development stage.

We currently have two officers and directors, Stephanie Jones and Matthew Jones, both of whom also act as employees. These individuals work for us on a part-time basis.

As of the date of this prospectus, Excaliber Enterprises has 5,100,000 shares of \$0.001 par value common stock issued and outstanding.

Excaliber Enterprises administrative office is located at 13834 W. Hoyt Road, Rathdrum, ID 83858, telephone (509) 325-1065.

Our fiscal year end is December 31.

Offering by Excaliber Enterprises, Ltd.

Excaliber Enterprises, Ltd. is offering, on a best-efforts, self-underwritten basis, a minimum of 700,000 and a maximum of 1,500,000 shares of the common stock at a price of \$0.05 cents per share. The proceeds from the sale of the shares by the Issuer in this offering will be payable to William F. Doran Trust Account fbo Excaliber Enterprises and will be deposited in a non-interest bearing bank account until the minimum offering proceeds are raised. All subscription agreements and checks are irrevocable and should be delivered to William F. Doran, Attorney at Law. Failure to do so will result in checks being returned to the investor who submitted the check.

All subscription funds will be held in escrow pending the achievement of the minimum offering and no funds shall be released to Excaliber Enterprises until such a time as the minimum proceeds are raised (see Plan of Distribution). Any additional proceeds received after the minimum offering is achieved will be immediately released to us. The offering shall terminate on the earlier of (i) the date when the sale of all 1,500,000 shares is completed or (ii) 365 days from the date of this prospectus. If the minimum offering is not achieved within 365 days of the date of this prospectus, all subscription funds will be returned to investors promptly without interest or deduction of fees. Excaliber Enterprises will deliver stock certificates attributable to shares of common stock purchased directly to the purchasers within 30 days of the close of the offering.

The offering price of the common stock has been arbitrarily determined and bears no relationship to any objective criterion of value. The price does not bear any relationship to our assets, book value, historical earnings or net worth.

Excaliber Enterprises, Ltd. will apply the proceeds from the offering to pay for inventory, website development & maintenance, marketing, office supplies and equipment and general working capital.

Excaliber Enterprises, Ltd.'s Transfer Agent is Holladay Stock Transfer, 2939 N. 67th Place, Suite C, Scottsdale, Arizona 85251, phone (480) 481-3940.

The purchase of the common stock in this offering involves a high degree of risk. The common stock offered in this prospectus is for investment purposes only and currently no market for our common stock exists. Please refer to "Risk Factors" on page 6 and "Dilution" on page 11 before making an investment in our stock.

Summary Financial Information

The summary financial data are derived from the historical financial statements of Excaliber Enterprises. This summary financial data should be read in conjunction with "Management's Discussion and Plan of Operations" as well as the historical financial statements and the related notes thereto, included elsewhere in this prospectus.

Balance Sheet Data

	June 30,	December 31,
	2007	2006
ASSETS		
Current assets		
Cash and equivalents	\$ 2,611	\$ 4,909
Total assets	\$ 2,611	\$ 4,909
LIABILITIES AND STOCKHOLDERS EQUITY		
Current liabilities		
Accounts payable	\$ 240	\$ 240
Total current liabilities	240	240
Stockholders' equity		
Common stock	5,100	5,100
Additional paid-in capital	5,000	5,000
(Deficit) accumulated during development stage	(7,729)	(5,431)
Total stockholders' equity	2,371	(4,669)
Total liabilities and stockholders' equity	\$ 2,611	\$ 4,909

Statements of Operations Data

	For the six months ended		For the three months ended		October 6, 2005
	June 30,		June 30,		(Inception) to
	2007	2006	2007	2006	June 30, 2007
Revenue	\$-	\$-	\$-	\$-	\$-
Expenses:					
General and administrative expenses	2,268	5,000	95	5,000	7,699
Total expenses	2,268	5,000	95	5,000	7,699

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Net (loss)	\$(2,296)	\$(5,000)	\$(95)	\$(5,000)	\$(7,729)
Net (loss) per share	\$(0.00)	\$(0.00)	\$(0.00)	\$(0.00)	

Risk Factors

Investment in the securities offered hereby involves certain risks and is suitable only for investors of substantial financial means. Prospective investors should carefully consider the following risk factors in addition to the other information contained in this prospectus, before making an investment decision concerning the common stock.

Investors may lose their entire investment if we fail to implement our business plan.

Excaliber Enterprises, Ltd. was formed in October 2005. We have no demonstrable operations record, on which you can evaluate our business and prospects. Our prospects must be considered in light of the risks, uncertainties, expenses and difficulties frequently encountered by companies in their early stages of development. These risks include, without limitation, competition, the absence of ongoing revenue streams, inexperienced management and lack of brand recognition. Excaliber Enterprises cannot guarantee that we will be successful in executing our proposed gift basket business and accomplishing our objectives. To date, we have not generated any revenues and may incur losses in the foreseeable future. If we fail to implement and create a base of operations for our proposed business, we may be forced to cease operations, in which case investors may lose their entire investment.

If we are unable to continue as a going concern, investors may face a complete loss of their investment.

We have yet to commence our planned operations. As of the date of this Prospectus, we have had only limited start-up operations and generated no revenues. Taking these facts into account, our independent registered public accounting firm has expressed substantial doubt about our ability to continue as a going concern in the independent registered public accounting firm's report to the financial statements included in the registration statement, of which this prospectus is a part. If our business fails, the investors in this offering may face a complete loss of their investment.

Our officers and directors work for us on a part-time basis. As a result, we may be unable to develop our business and manage our public reporting requirements.

Our operations depend on the efforts of Stephanie Jones, our President and director, and Matthew Jones, our Secretary, Treasurer and director. Neither Mr. nor Mrs. Jones has experience related to public company management, nor as a principal accounting officer. Because of this, we may be unable to offer and sell the shares in this offering and develop and manage our business. We cannot guarantee you that we will overcome any such obstacle.

Mrs. Jones and Mr. Jones are involved in other business opportunities and may face a conflict in selecting between Excaliber Enterprises and their other business interests. Namely, Mrs. Jones works for Finishing Touch Lawn Maintenance and Mr. Jones is employed by Huntwood Industries. We have not formulated a policy for the resolution of such conflicts. If we lose Mrs. Jones or Mr. Jones to other pursuits without a sufficient warning we may, consequently, go out of business.

Excaliber Enterprises may not be able to attain profitability without additional funding, which may be unavailable.

We have limited capital resources. To date, we have not generated cash from our operations. Unless we begin to generate sufficient revenues from our proposed business objective of selling gift baskets to finance operations as a going concern, we may experience liquidity and solvency problems. Such liquidity and solvency problems may force us to go out of business if additional financing is not available. We have no intention of liquidating. In the event our cash resources are insufficient to continue operations, we intend to raise addition capital through offerings and sales of equity or debt securities. In the event we are unable to raise sufficient funds, we will be forced to go out of business and will be forced to liquidate. A possibility of such outcome presents a risk of complete loss of investment in our common stock.

Because of competitive pressures from competitors with more resources, Excaliber Enterprises may fail to implement its business model profitably.

The market for customers is intensely competitive and such competition is expected to continue to increase. We expect to compete with many online and physical companies specialized in selling gift products, such as Harry and David and Wine Country Gifts. Generally, our actual and potential competitors have longer operating histories, greater financial and marketing resources, greater name recognition and an entrenched client base. Therefore, many of these competitors may be able to devote greater resources to attracting customers and preferred vendor pricing. There can be no assurance that our current or potential competitors will not stock comparable or superior products to those to we expect to offer. Increased competition could result in lower than expected operating margins or loss of market share, any of which would materially and adversely affect our business, results of operation and financial condition.

We may be unable to generate sales without sales, marketing or distribution capabilities.

We have not commenced our planned business of selling pre-designed specialty gift baskets via the Internet and do not have any sales, marketing or distribution capabilities. We cannot guarantee that we will be able to develop a sales and marketing plan or to develop an effective chain of distribution. In the event we are unable to successfully implement these objectives, we may be unable to generate sales and operate as a going concern.

We may not be able to generate sales because consumers may choose not to shop online.

We may not be able to attract potential customers who shop in traditional retail stores to shop on our proposed web site. Furthermore, we may incur significantly higher and more sustained advertising and promotional expenditures than anticipated to attract online shoppers and to convert those shoppers into purchasing customers. As a result, we may not be able to achieve profitability, and even if we are successful at attracting online customers, we expect it could take several years to build a substantial customer base. Specific factors that could prevent widespread customer acceptance of our e-commerce solution include:

1.
Customer concerns about buying products without physically viewing or handling them;

- 2.

Customer concerns about the security of online transactions and the privacy of their personal information; and

3.

Difficulties in returning or exchanging items purchased through the website.

If our computer systems and Internet infrastructure fail, we will be unable to conduct our business.

The performance of our computer hardware and the Internet infrastructure is critical to our business and reputation, as well as our ability to attract web users, new customers and commerce partners. Any system failure that causes an interruption in service or a decrease in responsiveness of our web site could result in an impairment of traffic on our web site and, if sustained or repeated, could materially harm our reputation and the attractiveness of our brand name. Our servers are vulnerable to computer viruses, break-ins and similar disruptions from unauthorized tampering. The occurrence of any of these events could result in interruptions, delays or cessation in services, which could have a material adverse effect on our business, result of operations and financial condition. Any damage or failure that interrupts or delays our operations could have a material adverse effect on our business, result of operations and financial condition. To the extent that we do not effectively address any capacity constraints, such constraints would have a material adverse effect on its business, result of operations and financial condition.

We may be unable to obtain sufficient quantities of quality merchandise on acceptable commercial terms because we do not have long-term distribution and manufacturing agreements.

We intend to rely primarily on product manufacturers and third-party distributors to supply the products we plan to offer. Our business would be seriously harmed if we were unable to develop and maintain relationships with suppliers and distributors that allow us to obtain sufficient quantities of quality merchandise on acceptable terms. Additionally, we may be unable to establish alternative sources of supply for our products to ensure delivery of merchandise in a timely and efficient manner or on terms acceptable to us. If we cannot obtain and stock our products at acceptable prices and on a timely basis, we may lose sales and our potential customers may take their purchases elsewhere.

Our revenue and gross margin could suffer if we fail to manage our inventory properly.

Our business depends on our ability to anticipate our needs for our as yet unidentified products and suppliers' ability to deliver sufficient quantities of products at reasonable prices on a timely basis. Given that we are in the development stage we may be unable to accurately anticipate demand and manage inventory levels that could seriously harm us. If predicted demand is substantially greater than consumer purchases, there will be excess inventory. In order to secure inventory, we may make advance payments to suppliers, or we may enter into non-cancelable commitments with vendors. If we fail to anticipate customer demand properly, a temporary oversupply could result in excess or obsolete inventory, which could adversely affect our gross margin.

Failure by us to respond to changes in consumer preferences could result in lack of sales revenues and may force us out of business.

Any change in the preferences of our potential customers, or in the gift products industry in general, that we fail to anticipate and adapt to could reduce the demand for our proposed specialty gift baskets that we intend to sell. Decisions about our focus and the specific products we plan to offer will often be made in advance of entering the marketplace. Failure to anticipate and respond to changes in consumer preferences and demands could lead to, among other things, customer dissatisfaction, failure to attract demand for our proposed products and lower profit margins.

Investors will have limited control over decision-making because Stephanie Jones, our President and director, controls the majority of our issued and outstanding common stock.

Stephanie Jones, an executive officer, employee and director, beneficially owns 98% of our issued and outstanding common stock. As a result of such ownership, investors in this offering will have limited control over matters requiring approval by our security holders, including the election of directors. Assuming the minimum amount of shares of this offering is sold Mrs. Jones would retain 86% ownership in our common stock. In the event the maximum offering is attained, Mrs. Jones will continue to own 76% of our outstanding common stock. Such concentrated control may also make it difficult for our stockholders to receive a premium for their shares of our common stock in the event we enter into transactions which require stockholder approval. In addition, certain provisions of Nevada law could have the effect of making it more difficult or more expensive for a third party to acquire, or of discouraging a third party from attempting to acquire, control of us. For example, Nevada law provides that not less than two-thirds vote of the stockholders is required to remove a director, which could make it more difficult for a third party to gain control of our Board of Directors. This concentration of ownership limits the power to exercise control by the minority shareholders.

Excaliber Enterprises may lose its top management without employment agreements.

Our operations depend substantially on the skills and experience of Stephanie Jones, our President and director, and Matthew Jones, our Secretary, Treasurer and director. We have no other full- or part-time employees besides these individuals. Furthermore, we do not maintain key man life insurance on either of these two individuals. Without employment contracts, we may lose either or both of our officers and directors to other pursuits without a sufficient warning and, consequently, go out of business.

Both of our officers and directors are involved in other business opportunities and may face a conflict in selecting between our company and their other business interests. In the future, either Mr. or Mrs. Jones may also become involved in other business opportunities. We have not formulated a policy for the resolution of such conflicts. If we lose either or both of Mr. or Mrs. Jones to other pursuits without a sufficient warning we may, consequently, go out of business.

Our internal controls may be inadequate, which could cause our financial reporting to be unreliable and lead to misinformation being disseminated to the public.

Our management is responsible for establishing and maintaining adequate internal control over financial reporting. As defined in Exchange Act Rule 13a-15(f), internal control over financial reporting is a process designed by, or under the supervision of, the principal executive and principal financial officer and effected by the board of directors, management and other personnel, 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 and includes those policies and procedures that: (i) pertain to the maintenance of records that in reasonable detail accurately and fairly reflect the transactions and dispositions of the assets of the Company; (ii) provide 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 of the Company are being made only in accordance with authorizations of management and directors of the Company; and (iii) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the Company's assets that could have a material effect on the financial statements. Our internal controls may be inadequate or ineffective, which could cause our financial reporting to be unreliable and lead to misinformation being disseminated to the public. Investors relying upon this misinformation may make an uninformed investment decision.

Certain Nevada corporation law provisions could prevent a potential takeover, which could adversely affect the market price of our common stock.

We are incorporated in the State of Nevada. Certain provisions of Nevada corporation law could adversely affect the market price of our common stock. Because Nevada corporation law requires board approval of a transaction involving a change in our control, it would be more difficult for someone to acquire control of us. Nevada corporate law also discourages proxy contests making it more difficult for you and other shareholders to elect directors other than the candidate or candidates nominated by our board of directors.

The costs and expenses of SEC reporting and compliance may inhibit our operations.

After the effectiveness of this registration statement, we will be subject to the reporting requirements of the Securities Exchange Act of 1934, as amended. The costs of complying with such requirements may be substantial. In the event we are unable to establish a base of operations that generates sufficient cash flows or cannot obtain additional equity or debt financing, the costs of maintaining our status as a reporting entity may inhibit our ability to continue our operations.

You may not be able to sell your shares in our company because there is no public market for our stock.

There is no public market for our common stock. A significant majority of our currently issued and outstanding common stock is currently held by Mrs. Stephanie Jones, an officer, employee and director. Therefore, the current and potential market for our common stock is limited. In the absence of being listed, no market is available for investors in our common stock to sell their shares. We cannot guarantee that a meaningful trading market will develop.

If our stock ever becomes tradable, of which we cannot guarantee success, the trading price of our common stock could be subject to wide fluctuations in response to various events or factors, many of which are beyond our control. In addition, the stock market may experience extreme price and volume fluctuations, which, without a direct relationship to the operating performance, may affect the market price of our stock.

Investors may have difficulty liquidating their investment because our stock will be subject to penny stock regulation.

The SEC has adopted rules that regulate broker/dealer practices in connection with transactions in penny stocks. Penny stocks generally are equity securities with a price of less than \$5.00 (other than securities registered on certain national securities exchanges or quoted on the Nasdaq system, provided that current price and volume information with respect to transactions in such securities is provided by the exchange system). The penny stock rules require a broker/dealer, prior to a transaction in a penny stock not otherwise exempt from the rules, to deliver a standardized risk disclosure document prepared by the SEC that provides information about penny stocks and the nature and level of risks in the penny stock market. The broker/dealer also must provide the customer with bid and offer quotations for the penny stock, the compensation of the broker/dealer, and its salesperson in the transaction, and monthly account statements showing the market value of each penny stock held in the customer's account. In addition, the penny stock rules require that prior to a transaction in a penny stock not otherwise exempt from such rules, the broker/dealer must make a special written determination that a penny stock is a suitable investment for the purchaser and receive the purchaser's written agreement to the transaction. These disclosure requirements may have the effect of reducing the level of trading activity in any secondary market for a stock that becomes subject to the penny stock rules, and accordingly, customers in Company securities may find it difficult to sell their securities, if at all.

Investors in this offering will bear a substantial risk of loss due to immediate and substantial dilution

Stephanie Jones, who serves as our President and director, acquired 5,000,000 shares of our common stock at a price per share of \$0.001. Upon the sale of the common stock offered hereby, the investors in this offering will pay a price per share that substantially exceeds the value of our assets after subtracting liabilities and will experience an immediate and substantial dilution. Therefore, the investors in this offering will bear a substantial portion of the risk of loss. Additional sales of our common stock in the future could result in further dilution. Please refer to Dilution on page 10.

All of our issued and outstanding common shares are restricted under Rule 144 of the Securities Act, as amended. When the restriction on any or all of these shares is lifted, and the shares are sold in the open market, the price of our common stock could be adversely affected.

All of the presently outstanding shares of common stock, aggregating 5,100,000 shares of common stock, are restricted securities as defined under Rule 144 promulgated under the Securities Act and may only be sold pursuant to an effective registration statement or an exemption from registration, if available. Rule 144, as amended, is an exemption that generally provides that a person who has satisfied a one year holding period for such restricted securities may sell, within any three month period (provided we are current in our reporting obligations under the Exchange Act) subject to certain manner of resale provisions, an amount of restricted securities which does not exceed the greater of 1% of a company's outstanding common stock or the average weekly trading volume in such securities during the four calendar weeks prior to such sale. Sales of shares by our shareholders, whether pursuant to Rule 144 or otherwise, may have an immediate negative effect upon the price of our common stock in any market that might

develop.

Special note regarding forward-looking statements

This prospectus contains forward-looking statements about our business, financial condition and prospects that reflect our management's assumptions and beliefs based on information currently available. We can give no assurance that the expectations indicated by such forward-looking statements will be realized. If any of our assumptions should prove incorrect, or if any of the risks and uncertainties underlying such expectations should materialize, our actual results may differ materially from those indicated by the forward-looking statements.

The key factors that are not within our control and that may have a direct bearing on operating results include, but are not limited to, acceptance of our proposed services and the products we expect to market, our ability to establish a customer base, management's ability to raise capital in the future, the retention of key employees and changes in the regulation of our industry.

There may be other risks and circumstances that management may be unable to predict. When used in this prospectus, words such as, believes, expects, intends, plans, anticipates, estimates and similar expressions are intended to and qualify forward-looking statements, although there may be certain forward-looking statements not accompanied by such expressions.

Use of Proceeds

Excaliber Enterprises is offering for sale to the public up to 1,500,000 shares of its common stock, the net proceeds of which will be retained by us. Without realizing the minimum offering proceeds of \$35,000, we will not be able to commence planned operations and implement our business plan. The table below lists intended uses of proceeds indicating the amount to be used for each purpose and the priority of each purpose, if all of the securities are not sold. The timing of the use of proceeds will be in our sole discretion.

	Minimum		75% of Maximum		Maximum	
	\$	%	\$	%	\$	%
OFFERING PROCEEDS	35,000	100.00%	56,250	100.00%	75,000	100.00%
OFFERING EXPENSES⁽¹⁾						
Transfer agent fees	750	2.14%	750	1.33%	750	1.00%
Escrow fees	500	1.43%	500	0.89%	500	0.67%
Legal & accounting fees	3,500	10.00%	3,500	6.22%	3,500	4.67%
Total offering expenses	4,750	13.57%	4,750	8.44%	4,750	6.33%
Net proceeds from offering	30,250	86.43%	51,500	91.56%	70,250	93.67%
USE OF NET PROCEEDS						
Accounting fees	8,000	22.86%	8,000	14.22%	8,000	10.67%
Legal and professional fees	3,000	8.57%	3,000	5.33%	3,000	4.00%
Advertising & marketing	3,600	10.29%	9,600	17.07%	12,000	16.00%
Inventory	3,000	8.57%	10,000	17.78%	10,000	13.33%
Office equipment	3,000	8.57%	3,000	5.33%	3,000	4.00%
Office supplies	1,000	2.86%	2,000	3.56%	3,000	4.00%
Website development	4,000	11.43%	5,000	8.89%	10,000	13.33%
Working capital	4,650	13.29%	10,900	19.38%	21,250	28.33%
Total use of net proceeds	30,250	86.43%	51,500	91.56%	70,250	93.67%

1. The offering expenses are fixed and will not vary depending on the proceeds raised in the offering.
2. The category of General Working Capital may include printing costs, postage, telephone services, overnight services and other operating expenses.

Determination of Offering Price

The offering price of the common stock of \$0.05 per share has been arbitrarily determined and bears no relationship to any objective criterion of value. The price does not bear any relationship to Excaliber Enterprises' assets, book value, historical earnings or net worth. In determining the offering price, Excaliber Enterprises considered such factors as the prospects, if any, for similar companies, our anticipated results of operations, our present financial resources and the likelihood of acceptance of this offering. No valuation or appraisal has been prepared for our business. We cannot assure you that a public market for our securities will develop and continue or that the securities will ever trade at a price higher than the offering price.

Dilution

"Dilution" represents the difference between the offering price and the net book value per share of common stock immediately after completion of the offering. "Net Book Value" is the amount that results from subtracting the total liabilities of Excaliber Enterprises, Ltd. from total assets. In this offering, the level of dilution is substantial as a result of the low book value of Excaliber Enterprises' issued and outstanding stock. Assuming all shares offered herein are sold, and given effect to the receipt of the maximum estimated proceeds of this offering from shareholders, our net book value will be \$77,371, or \$0.0117 per share. Therefore, the purchasers of the common stock in this offering will suffer an immediate and substantial dilution of approximately \$0.0383 per share while our present stockholders will receive an immediate and substantial increase of \$0.0113 per share in the net tangible book value of the shares they hold. This will result in a 76.55% dilution for purchasers of stock in this offering.

The following table illustrates the dilution to the purchasers of the shares in this offering:

	Assuming the sale of:	
	Minimum Offering	Maximum Offering
Offering price per share	\$0.05	\$0.05
Net tangible book value per share per share before offering	\$0.0005	\$0.0005
Increase attributable to existing shareholders	\$0.0060	\$0.0113
Net tangible book value per share per share after offering	\$0.0064	\$0.0117
Per share dilution	\$0.0436	\$0.0383
Dilution %	87.11%	76.55%

Plan of Distribution

There is no public market for our common stock. Our common stock is currently held by two shareholders. Therefore, the current and potential market for our common stock is limited and the liquidity of our shares may be severely limited. To date, we have made no effort to obtain listing or quotation of our securities on a national stock exchange or association. We have not identified or approached any broker/dealers with regard to assisting us to apply for such listing. We are unable to estimate when we expect to undertake this endeavor. In the absence of being listed, no market is available for investors in our common stock to sell their shares. We cannot guarantee that a meaningful trading market will develop.

If the stock ever becomes tradable, the trading price of Excaliber Enterprises' common stock could be subject to wide fluctuations in response to various events or factors, many of which are beyond our control. As a result, investors may be unable to sell their shares at or greater than the price at which they are being offered.

Excaliber Enterprises, Ltd. is offering up to 1,500,000 shares of common stock on a best efforts basis utilizing the efforts of Mr. and Mrs. Jones, our executive officers. Potential investors include family, friends and acquaintances of both Mr. and Mrs. Jones. The intended methods of communication include, without limitation, telephone and personal contact. In their endeavors to sell this offering, Mr. and Mrs. Jones do not intend to use any mass advertising methods such as the Internet or print media.

Funds received by the sales agents in connection with sales of our securities will be transmitted immediately into our escrow account until the minimum sales threshold is reached. There can be no assurance that all, or any, of the shares will be sold.

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Neither Mr. nor Mrs. Jones will receive commissions for any sales he/she originates on our behalf. We believe that both Mr. and Mrs. Jones are exempt from registration as brokers under the provisions of Rule 3a4-1 promulgated under the Securities Exchange Act of 1934. In particular, both Mr. and Mrs. Jones:

1.

Are not subject to a statutory disqualification, as that term is defined in Section 3(a)39 of the Act, at the time of their participation; and

2.

Are not to be compensated in connection with his participation by the payment of commissions or other remuneration based either directly or indirectly on transactions in securities; and

3.

Are not an associated person of a broker or dealer; and

4.

Meet the conditions of the following:

a.

Primarily perform, or is intended primarily to perform at the end of the offering, substantial duties for or on behalf of the issuer otherwise than in connection with transactions in securities; and

b.

Were not brokers or dealers, or associated persons of a broker or dealer, within the preceding 12 months; and

c.

Did not participate in selling an offering of securities for any issuer more than once every 12 months other than in reliance on paragraph (a)4(i) or (a)4(iii) of this section, except that for securities issued pursuant to rule 415 under the Securities Act of 1933, the 12 months shall begin with the last sale of any security included within one rule 415 registration.

