

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549**

FORM 10-Q

Quarterly Report pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

For the quarterly period ended October 31, 2014

Transition Report pursuant to 13 or 15(d) of the Securities Exchange Act of 1934

For the transition period _____ to _____

Commission File Number **0-23920**

REGI U.S., INC.

(Exact name of Small Business Issuer as specified in its charter)

Oregon

*(State or other jurisdiction of
incorporation or organization)*

**#240 – 11780 Hammersmith Way
Richmond, BC, Canada**

(Address of principal executive offices)

91-1580146

*(IRS Employer
Identification No.)*

V7A 5A9

(Postal or Zip Code)

*Issuer's telephone number, including area code: **(604) 278-5996***

NA

(Former name, former address and former fiscal year, if changed since last report)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the *Securities Exchange Act of 1934* during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes No

Indicate by check mark whether the registrant has submitted electronically and posted on its Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files).

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. See definition of "accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer Accelerated filer

Non-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

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date: 32,779,298 shares of common stock with no par value outstanding as of December 22, 2014.

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PART I - FINANCIAL INFORMATION

Item 1. Financial Statements

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REGI U.S., Inc.
Consolidated Balance Sheets
(Unaudited)

	October 31, 2014	April 30, 2014
ASSETS		
Current Assets:		
Cash and cash equivalents	\$ 524	\$ 1,876
Total Assets	\$ 524	\$ 1,876
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current Liabilities:		
Accounts payable and accrued liabilities	\$ 184,568	\$ 236,534
Due to related parties	1,679,990	1,531,106
Total Current Liabilities	1,864,558	1,767,640
Stockholders' Deficit:		
Common stock, 100,000,000 shares authorized, no par value, 32,779,298 and 32,640,298 shares issued and outstanding, respectively	10,690,837	10,550,355
Accumulated deficit	(12,554,871)	(12,316,119)
Total Stockholders' Deficit	(1,864,034)	(1,765,764)
Total Liabilities and Stockholders' Deficit	\$ 524	\$ 1,876

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

REGI U.S., Inc.
Consolidated Statements of Expenses
(Unaudited)

	Three Months Ended		Six Months Ended	
	October 31,		October 31,	
	2014	2013	2014	2013
Operating Expenses:				
General and administrative	\$ 114,272	\$ 85,825	\$ 216,094	\$ 275,162
Research and development	<u>12,314</u>	<u>10,547</u>	<u>21,938</u>	<u>21,697</u>
Loss from Operations:	(126,586)	(96,372)	(238,032)	(296,859)
Other Income (Expense):				
Interest expense	<u>(360)</u>	<u>(360)</u>	<u>(720)</u>	<u>(720)</u>
Net loss	<u>\$ (126,946)</u>	<u>\$ (96,732)</u>	<u>\$ (238,752)</u>	<u>\$ (297,579)</u>
Net loss per share – basic and diluted	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>	<u>\$ (0.01)</u>	<u>\$ (0.01)</u>
Weighted average shares outstanding – basic and diluted	<u>32,779,298</u>	<u>32,059,500</u>	<u>32,771,940</u>	<u>31,875,000</u>

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

REGI U.S., Inc.
Consolidated Statements of Cash Flows
(Unaudited)

**Six Months Ended
October 31,**

	2014	2013
Cash flows from operating activities:		
Net loss	\$ (238,752)	\$ (297,579)
Adjustments to reconcile loss to net cash used in operating activities:		
Donated services	60,000	60,000
Options and warrants issued for service	68,285	136,321
Changes in operating assets and liabilities:		
Due to related parties	720	253
Accounts payable and accrued liabilities	(51,966)	4,640
Net cash used in operating activities	<u>(161,713)</u>	<u>(96,365)</u>
Cash flows from financing activities		
Advances from related parties	148,164	15,345
Proceeds from the sale of common stock	12,197	64,705
Net cash provided by financing activities	<u>160,361</u>	<u>80,050</u>
Net change in cash and cash equivalents	(1,352)	(16,315)
Cash and cash equivalents, beginning of period	1,876	16,377
Cash and cash equivalents, end of period	<u>\$ 524</u>	<u>\$ 62</u>
Supplemental Disclosures:		
Interest paid	\$ -	\$ -
Income tax paid	-	-

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

REGI U.S., Inc.
Notes to Consolidated Financial Statements
(Unaudited)

NOTE 1. BASIS OF PRESENTATION

The accompanying unaudited interim financial statements of REGI U.S., Inc. ("REGI") have been prepared in accordance with accounting principles generally accepted in the United States of America and the rules of the Securities and Exchange Commission, and should be read in conjunction with the audited financial statements and notes thereto for the year ended April 30, 2014 filed on Form 10-K with the SEC. In the opinion of management, the accompanying unaudited interim consolidated financial statements reflect all adjustments, consisting of normal recurring adjustments, necessary to present fairly the financial position and the results of operations for the interim period presented herein. The results of operations for interim periods are not necessarily indicative of the results to be expected for the full year or for any future period. Notes to the unaudited consolidated financial statements which would substantially duplicate the disclosures contained in the audited consolidated financial statements for fiscal 2014 as reported in Form 10-K, have been omitted.

NOTE 2. GOING CONCERN

REGI incurred net loss of \$238,752 for the six months ended October 31, 2014 and has a working capital deficit of \$1,864,034 and an accumulated deficit of \$12,554,871 at October 31, 2014. These factors raise substantial doubt about the ability of REGI to continue as a going concern. The consolidated financial statements do not include any adjustments that might result from the outcome of this uncertainty. As a result, REGI's unaudited consolidated financial statements as of October 31, 2014 and for the six months ended have been prepared on a going concern basis, which contemplates the realization of assets and the settlement of liabilities and commitments in the normal course of business.

REGI also receives interim support from affiliated companies and plans to raise additional capital through debt and/or equity financings. There continues to be insufficient funds to provide enough working capital to fund ongoing operations for the next twelve months. REGI may also raise additional funds through the exercise of warrants and stock options, if exercised. There is no assurance that any of these activities will be successful.

NOTE 3. RELATED PARTIES

Amounts due from related parties are unsecured, non-interest bearing and due on demand. Related parties consist of the President of REGI and companies controlled or significantly influenced by the President of REGI and by a director of REGI. As of October 31, 2014, there was \$1,679,990 due to related parties. As of April 30, 2014, there was \$1,531,106 due to related parties.

During the six month period ended October 31, 2014, the President, CEO and director of REGI provided consulting services to REGI valued at \$45,000, which were accounted for as donated capital and charged to expense during the period. The same amount was recorded in the six month period ended October 31, 2013.

During the six month period ended October 31, 2014, the CFO, COO and director of REGI provided consulting services to REGI valued at \$15,000, which were accounted for as donated capital and charged to expense during the period. The same amount was recorded in the six month period ended October 31, 2013.

During each of six month periods ended October 31, 2014 and 2013, management fees of \$15,000 were accrued to a company having a common director.

During the six month periods ended October 31, 2014 and 2013, research and development services of \$21,938 and \$21,697 were provided by a company having a common director.

During the year ended April 30, 2012, the Company issued a promissory note of \$24,000 for amounts previously accrued and owed to a company with common director with the Company. The promissory note bears interest rate of 6% per annum, is unsecured and due on demand. During the six months ended October 31, 2014 and 2013, there was no change to the principal amount of the promissory note and interest expense of \$720 was recorded during each six month period. The principal balance of the note is included as due to related parties in the consolidated balance sheet.

REGI currently utilizes office space in a commercial business park building located in Richmond, British Columbia, Canada, a suburb of Vancouver, shared by several companies related by common officers and directors. REGI does not pay rent for this office space.

NOTE 4. STOCKHOLDERS' EQUITY

a) Common Stock Options and Warrants

During the six month periods ended October 31, 2014 and 2013, the Company recorded aggregate stock-based compensation associated with options and warrants of \$68,285 and \$136,321, respectively. At October 31, 2014, the Company had \$393,913 of total unrecognized compensation cost related to non-vested stock options and warrants, which will be recognized over future periods.

The fair value of each option and warrant grant or modification during the six months ended October 31, 2014 and 2013 was determined using the Black-Scholes option pricing model and the following assumptions:

	Six Months Ended October 31,	
	2014	2013
Risk free interest rate	0.01% - 0.05%	0.11% - 0.36%
Expected life	0.06-0.57	0.09-1.64
Annualized volatility	139.83% - 182.47%	191.11% - 299.98%
Expected dividends	-	-

Option pricing models require the input of highly subjective assumptions including the expected price volatility. The subjective input assumptions can materially affect the fair value estimate.

A summary of REGI's stock option activity for the six months ended October 31, 2014 is as follows:

	October 31, 2014	
	Options	Weighted Average Exercise Price
Outstanding at beginning of period	2,638,000	\$ 0.15
Granted	-	-
Expired	-	-
Outstanding at end of period	2,638,000	0.15
Exercisable at end of period	659,500	\$ 0.15
Weighted average fair value of options granted		\$ -

On May 5, 2014, the Company extended the expiration date of 830,000 outstanding common stock warrants from May 27, 2014 to November 27, 2014. On October 31, 2014, the expiration date of these warrants was further extended to May 27, 2015. The warrants are exercisable at \$0.15 per share. The incremental increase in the fair value of the warrants for each extension was determined to be \$34,236 and \$34,049, respectively.

At October 31, 2014, the range of exercise prices and the weighted average remaining contractual life of the outstanding options was \$0.10 to \$0.20 per share and 2.88 years, respectively. The intrinsic value of "in the money" exercisable options at October 31, 2014 was \$3,270.

A summary of REGI's common stock warrant activity for the six months ended October 31, 2014 is as follows:

	October 31, 2014	
	Warrants	Weighted Average Exercise Price
Outstanding at beginning of period	5,128,816	\$ 0.19
Granted	139,000	0.15
Expired	(661,950)	0.24
Outstanding at end of period	4,605,866	0.18
Exercisable at end of period	4,605,866	\$ 0.18

At October 31, 2014, the range of exercise prices and the weighted average remaining contractual life of the outstanding warrants was \$0.10 to \$0.25 per share and 0.43 year, respectively. The intrinsic value of "in the money" exercisable warrants at October 31, 2014 was \$0.

b) Cash Consideration

During May and June, 2014, the Company sold an aggregate of 139,000 units in a private placement for cash proceeds of \$12,197, net of issuance costs of \$1,303, at \$0.10 per unit. Each unit consists of one common share and one common stock purchase warrant exercisable at \$0.15 per share for one year into the Company's common stock from the closing date of the private placement.

NOTE 5. COMMITMENTS

Pursuant to a letter of understanding dated December 13, 1993 between REGI, Rand and Reg (collectively called the grantors) and West Virginia University Research Corporation ("WVURC"), the grantors have agreed that WVURC shall own 5% of all patented technology with regards to RC/DC Engine technology and will receive 5% of all net profits from sales, licenses, royalties or income derived from the patented technology. To date, no sales have been accrued and no royalties have been accrued or paid.

Pursuant to an agreement dated August 20, 1992, REGI acquired the U.S. rights to the original RC/DC Engine from Rand. REGI will pay Rand and the original owner a net profit royalty of 5% and 1%, respectively. To date no sales have been accrued and no royalties have been accrued or paid.

Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations

Forward-Looking Statements

Certain statements contained in this Quarterly Report on Form 10-Q constitute "forward-looking statements." These statements, identified by words such as "plan," "anticipate," "believe," "estimate," "should," "expect" and similar expressions include our expectations and objectives regarding our future financial position, operating results and business strategy. These statements reflect the current views of management with respect to future events and are subject to risks, uncertainties and other factors that may cause our actual results, performance or achievements, or industry results, to be materially different from those described in the forward-looking statements. Such risks and uncertainties include those set forth in our 10-K for the fiscal year ended April 30, 2014. We do not intend to update the forward-looking information to reflect actual results or changes in the factors affecting such forward-looking information. We advise you to carefully review the reports and documents we file from time to time with the Securities and Exchange Commission (the "SEC"), particularly our Annual Reports on Form 10-K, our Quarterly Reports on Form 10-Q and our Current Reports on Form 8-K.

All dollar amounts in this Quarterly Report are in U.S. dollars unless otherwise stated.

Nature of Business

We are a development stage company engaged in the business of developing and building an improved axial vane-type rotary engine known as the RadMax™ rotary technology (the "RadMax® Engine"), used in the design of lightweight and high efficiency engines, compressors and pumps. We have a project cost sharing agreement, whereby the development of the RadMax™ Engine will be funded equally by us and by Reg Technologies Inc. ("Reg Tech"), a public company listed for trading on the TSX Venture Exchange and on OTC.BB. Reg Tech holds approximately 10.17% of our issued and outstanding shares.

Recent Development

On September 16, 2014 we announced that the RadMax™ test fixture is completed. Mr. Paul Porter, our chief engineer reported the following:

- The test fixture has been completed and assembled.
- Several seal combinations have been tested in the fixture.
- The fixture will allow the Company to quickly and inexpensively evaluate sealing combinations, vane designs and lubrication and cooling methods without risking damage or modifying the current prototype.
- With the test fixture, we can evaluate wear patterns, seal life and friction created in the combustion chamber.
- We can locate and quantify potential sealing or wear problems rapidly and cost effectively.
- The test chamber is a major step toward optimizing the performance of the RadMax™ prototype and all future engine builds. and
- The test fixture can be easily modified to test vanes for use in both smaller and larger engine builds.

Mr. Porter stated that the test fixture would be the key to the rapid development of future engine designs. New prototypes can now be designed and tested with greater confidence, lower costs and with greater efficiency.

Going Concern

We incurred net losses of \$238,752 for the six months ended October 31, 2014 and have a working capital deficit of \$1,864,034 and an accumulated deficit of \$12,554,871 at October 31, 2014. Further losses are expected until we enter into a licensing agreement with a manufacturer and reseller. These factors raise substantial doubt about the ability of the Company to continue as a going concern.

We may receive interim support from affiliated companies and plan to raise additional capital through debt and/or equity financings. We may also raise additional funds through the exercise of warrants and stock options, if exercised. However, there is no assurance that any of these activities will be successful.

Due to the uncertainty of our ability to generate sufficient revenues from our operating activities and/or to obtain the necessary financing to meet our obligations and repay our liabilities arising from normal business operations when they come due, in their report on our financial statements for the year ended April 30, 2013, our registered independent auditors included additional comments indicating concerns about our ability to continue as a going concern. Our financial statements contain additional note disclosures describing the circumstances that led to this disclosure by our registered independent auditors. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Results of Operations for the Six Months Ended October 31, 2014 Compared to the Six Months Ended October 31, 2013

We had a net loss of \$238,752 during the six months ended October 31, 2014, a decrease from net loss of \$297,579 during the six months ended October 31, 2013.

Research and development expenses slightly increased to \$21,938 in six months ended October 31, 2014 from \$21,697 in six months ended October 31, 2013.

General and administrative expenses decreased from \$275,162 in the six months ended October 31, 2013 to \$216,094 in 2014. Our non-cash, option and warrants based expenses decreased from \$136,321 in 2013 to \$68,285 in the six months ended October 31, 2014.

Other general and administrative expense comparisons are as follows:

- Professional fees including legal, accounting, audit and auditors' review expenses decreased from \$19,800 during the six months ended October 31, 2013 to \$17,452 in the six months ended October 31, 2014, as our transaction volume decreased from 2012 to 2013;
- Office and administrative expenses increased from \$30,506 during the six months ended October 31, 2013 to \$45,600 during the six months ended October 31, 2014;
- Transfer agent and filing fees increased from \$11,457 in 2013 to \$8,450 in 2014 as we had fewer equity transactions in 2013;
- Consulting and management fees were consistent at \$75,000, of which \$60,000 was donated services for the six months ended October 31, 2013 and 2014; and
- We incurred technology related travel expense of \$3,107 in 2013, which did not take place in 2014.

During the six months ended October 31, 2014 and October 31, 2013, we recorded interest expense of \$720 on a promissory note issued to a related party.

We have not attained profitable operations and are dependent upon obtaining financing to pursue exploration activities. For these reasons our auditors believe that there is substantial doubt that we will be able to continue as a going concern.

Results of Operations for the Three Months Ended October 31, 2014 Compared to the Three Months Ended October 31, 2013

We had a net loss of \$126,946 during the three months ended October 31, 2014, an increase from net loss of \$96,732 during the three months ended October 31, 2013.

Research and development expenses increased to \$12,314 in the three months ended October 31, 2014 from \$10,547 in the three months ended October 31, 2013.

General and administrative expenses increased from \$85,825 in the three months ended October 31, 2013 to \$114,272 in the three months ended October 31, 2014.

General and administrative expense comparisons are as follows:

- Professional fees including legal, accounting, audit and auditors' review expenses decreased from \$12,608 during the three months ended October 31, 2013 to \$11,601 during the three months ended October 31, 2014, as our transaction volume decreased from 2013 to 2014;
- Consulting and management fees were consisted at \$37,500 during 2013 and 2014;
- Office and administrative expenses decreased \$23,914 in 2013 to \$22,416 in 2014;
- Transfer and filing expenses decreased from \$9,870 in 2012 to \$8,325 in 2013, as equity transactions decreased; and
- We incurred technology related travel expense of \$2,403 in 2013, which did not take place in 2014.

During the three months ended October 31, 2013 and October 31, 2014, we recorded interest expense of \$360 on a promissory note issued to a related party.

We have not attained profitable operations and are dependent upon obtaining financing to pursue exploration activities. For these reasons our auditors believe that there is substantial doubt that we will be able to continue as a going concern.

Liquidity and Capital Resources

During the six months ended October 31, 2014, we financed our operations mainly through proceeds of \$12,197 from the sale of common stock net of share issuance costs and advances from related parties of \$148,164.

At October 31, 2014, the total amount owing to related parties is \$1,679,990 or 90.10% of total liabilities as of October 31, 2014. This funding was necessary with a downturn in the financial market to complete the RadMax™ Engine and place us in a position to attain profit. The balances owing to related parties are non-interest bearing, unsecured and repayable on demand. Our affiliated companies have indicated that they will not be demanding repayment of these funds during the next fiscal year.

We also plan to raise additional capital through debt and/or equity financings. We cannot provide any assurance that additional funding will be available to finance our operations on acceptable terms in order to enable us to complete our plan of operations. There are no assurances that we will be able to achieve further sales of our common stock or any other form of additional financing. If we are unable to achieve the financing necessary to continue our plan of operations, then we will not be able to continue the development of our RadMax™ Engine and our business will fail.

Off-Balance Sheet Arrangements

We have no off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources that is material to our stockholders.

Critical Accounting Policies

We have identified certain accounting policies that are most important to the portrayal of our current financial condition and results of operations. Our significant accounting policies are disclosed in Note 1 of the consolidated financial statements for the six months ended October 31, 2014, attached hereto.

Contractual Obligations

We do not currently have any contractual obligations requiring any payment obligation from us.

Item 3. Quantitative and Qualitative Disclosures about Market Risk

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

Item 4. Controls and Procedures

(a) Evaluation of disclosure controls and procedures

Based upon an evaluation of the effectiveness of our disclosure controls and procedures performed by our management, with participation of our Chief Executive Officer and our Chief Financial Officer as of the end of the period covered by this report, our Chief Executive Officer and our Chief Financial Officer concluded that our disclosure controls and procedures were not effective due to inadequate segregation of duties.

As used herein, “*disclosure controls and procedures*” mean controls and other procedures of our company that are designed to ensure that information required to be disclosed by us in the reports that we file or submit under the Securities Exchange Act is recorded, processed, summarized and reported, within the time periods specified in the Commission’s rules and forms. Disclosure controls and procedures include, without limitation, controls and procedures designed to ensure that information required to be disclosed by us in the reports that we file or submit under the Securities Exchange Act is accumulated and communicated to our management, including our principal executive and principal financial officers, or persons performing similar functions, as appropriate to allow timely decisions regarding required disclosure.

We are taking steps to enhance and improve the design of our disclosure controls. During the period covered by this interim report, we have not been able to remediate the material weaknesses identified above. To remediate such weaknesses, we need to appoint additional qualified personnel to address inadequate segregation of duties, and adopt sufficient written policies and procedures for accounting and financial reporting. These remediation efforts are largely dependent upon securing additional financing to cover the costs of implementing the changes required. If we are unsuccessful in securing such funds, remediation efforts may be adversely affected.

(b) Changes in Internal Control over Financial Reporting

There were no changes in our internal control over financial reporting during the quarter ended October 31, 2014 that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

PART II - OTHER INFORMATION

Item 1. Legal Proceedings

We are not a party to any pending legal proceeding. Management is not aware of any threatened litigation, claims or assessments.

Item 1A. Risk Factors

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

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

From May 1, 2014 to the date of this report, we sold an aggregate of 135,000 units of private placement for cash proceeds of \$13,500. Each unit consists of one common share and one common stock purchase warrant, with one warrant exercisable at \$0.15 per share for one year into the one share of the Company's common stock.

Item 3. Defaults Upon Senior Securities

None.

Item 4. Mine Safety Disclosures

Not applicable.

Item 5. Other Information

None.

Item 6. Exhibits

(a) Exhibit(s)

31.1 Certification pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 302 of the *Sarbanes-Oxley Act of 2002**

31.2 Certification pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 302 of the *Sarbanes-Oxley Act of 2002**

32.1 Certification pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the *Sarbanes-Oxley Act of 2002**

32.2 Certification pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the *Sarbanes-Oxley Act of 2002**

101.INS XBRL Instance Document**

101.SCH XBRL Taxonomy Extension Schema Document**

101.CAL XBRL Taxonomy Extension Calculation Linkbase Document**

101.DEF XBRL Taxonomy Extension Definition Linkbase Document**

101.LAB XBRL Taxonomy Extension Label Linkbase Document**

101.PRE XBRL Taxonomy Extension Presentation Linkbase Document**

* Filed herewith.

** In accordance with Regulation S-T, the XBRL-formatted interactive data files that comprise Exhibit 101 in this Quarterly Report on Form 10-Q shall be deemed "furnished" and not "filed".

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.

December 22, 2014

REGI U.S., INC.

/s/ John G. Robertson

John G. Robertson,
President and Chief Executive Officer