

SECURITIES AND EXCHANGE COMMISSION

FORM 10QSB/A

Optional form for quarterly and transition reports of small business issuers under section 13 or 15(d) [amend]

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BIOACCELERATE INC

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Business Address
666 THIRD AVENUE
16TH FLOOR
NEW YORK NY 10017
212-697-1978

UNITED STATES
SECURITIES EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 10-QSB

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

For the quarterly period ended February 29, 2004

BIOACCELERATE INC.

(Exact name of registrant as specified in its charter)

BIOACCELERATE INC.

(Exact name of registrant as specified in its charter)

DELAWARE

13-4032994

(State or other jurisdiction
of incorporation or organization)

(I.R.S. Employer
Identification No.)

666 Third Avenue
New York, NY

10017

(Address of principal executive offices)

(Zip Code)

Registrant's telephone number 646 723 8946

As of April 29, 2004, the following
shares of the Registrant's common
stock were issued and outstanding:

24,893,114 shares of voting common stock

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PART I - FINANCIAL INFORMATION

BIOACCELERATE, INC.
(A Development Stage Company)
CONDENSED CONSOLIDATED BALANCE SHEET

	As Of February 29, 2004 (Unaudited) -----	As Of May 31, 2003 (Audited) -----
ASSETS		
Current Assets		
Cash & cash Equivalents	\$ 4,169,432	\$ 0
Investments	2,562,333	0
Other accounts receivable	0	3
Loans receivable	566,920	0
Tangible Fixed assets	32,099	0
Other long term investments	11,788	0
Intangible Assets, Net	1,681,464	0
Investments in Associates	2,167,153	0
	-----	-----
TOTAL ASSETS	\$ 11,191,189	\$ 3
	=====	=====
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current Liabilities		
Accounts Payable	\$ 642,191	\$ 883,656
Other Current Liabilities	259,554	0
Minority Interest	770,260	0
	-----	-----
Total Current Liabilities	1,672,005	883,656
Other Liabilities	263,893	0
	-----	-----
Total Liabilities	\$ 1,935,898	\$ 883,656
Stockholders' Equity		
Common Stock, \$.001 par value, Authorized 25,000,000 Shares; Issued and Outstanding 24,725,014 Shares		
	24,725	3
Additional Paid in Capital	6,373,591	0
Other Comprehensive Income	5,428,529	(34,992)
Deficit Accumulated During the Development Stage	(2,571,554)	(848,664)
	-----	-----
Total Stockholders' Equity	9,255,291	(883,653)
	-----	-----
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	\$ 11,191,189	\$ 3
	=====	=====

The accompanying notes are an integral part of these financial statements

BIOACCELERATE, INC.
(A Development Stage Company)
CONDENSED CONSOLIDATED STATEMENT OF INCOME (LOSS)

<TABLE>
<CAPTION>

	For the 9 Mons Ended Feb29,2004 -----	For the 9 Mons Ended Feb28,2003 -----	For the 3 Mons Ended Feb29,2004 -----	For the 3 Mons Ended Feb28,2003 -----	From Inception -----
<S>	<C>	<C>	<C>	<C>	<C>
TOTAL REVENUES:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

	11,861,837	0	11,861,840
Net Increase in Cash and Cash Equivalents	\$ 1,034,432	\$ 0	\$ 1,034,432
Cash at Beginning of Period	0	0	0
Cash at End of Period	\$ 1,034,432	\$ 0	\$ 1,034,432

Supplemental Disclosure of
Cash Flow Information
Cash Paid During the Period for

Interest Expense	0	0	0
Corporate Taxes	\$ 0	0	0

The accompanying notes and accountant's report are an integral part of these financial statements.

BIOACCELERATE INC.
(A Development Stage Company)
STATEMENT OF SHAREHOLDERS' EQUITY (DEFICIT)
FROM INCEPTION TO FEB 29, 2004

<TABLE>
<CAPTION>

	COMMON SHARES	STOCK ISSUED PAR VALUE	ADDITIONAL PAID IN CAP	ACCUMULATED DEFICIT	OTHER COMPREHENSIVE INCOME	SHAREHOLDERS' EQUITY
<S>	<C>	<C>	<C>	<C>	<C>	<C>
Balance AUG 31,2002	2	\$ 3	0	0	0	3
Net Loss For The Period Ended MAY 31,2003	0	0	0	(883,656)	0	(883,656)
Balance MAY 31,2003	2	3	0	(883,656)	0	(883,653)
Stock issue August 1,2003	898	1,417	0	0	0	1,417
Net Loss for the Period Ended August 31, 2003	0	0	0	(537,042)	0	(537,042)
Balance August 31,2003	900	1,420	0	(1,420,698)	0	(1,419,278)
Reverse Merger Bioaccelerate Inc Sept 1,2003	(900) 19,000,000	(1,420) 19,000	0 0	414,145 (564,114)	0 0	1,419,278 10,868
Issuance of 625,014 shares Sept 1,2003	625,014	625	1,561,910	0	0	
Net Loss for the Period Ended November 30,2003	0	0	0	(61,600)	0	(61,600)
Other Comprehensive Income	0	0	0	0	1,405,000	1,405,000

Balance						
November 30, 2003	19,625,014	19,625	1,411,941	(1,482,298)	1,405,000	1,354,268
Issuance of						
5,100,000 shares						
of Common stock						
February 2004	5,100,000	5,100	4,961,650	(1,089,256)	4,023,529	7,901,023
	-----	-----	-----	-----	-----	-----
Balance	24,725,014	24,725	6,373,591	(2,571,554)	5,428,529	9,255,291
	=====	=====	=====	=====	=====	=====

</TABLE>

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

BIOACCELERATE, INC.
(A Development Stage Company)
NOTES TO FINANCIAL STATEMENTS
February 29, 2004

NOTE 1 - NATURE OF BUSINESS

A. DESCRIPTION OF COMPANY: Bioaccelerate Inc., ("the Company") is a for-profit corporation incorporated under the laws of the State of Delaware on December 29, 1995 as Tallman Supply Corp. On January 14, 1999 the Company changed its name to Westminster Auto Retailers Inc. On December 10, 2002 the Company changed its name to Westminster Medical Inc. On July 25, 2003 the Company changed its name to Bioaccelerate Inc.

The Company is a development stage company examining opportunities in both start ups and developing companies in the biopharmaceutical sector. On 31st August 2003 the holders of Common stock agreed to a 5 for 1 reverse of the issued shares capital. This had the effect of reducing the Common stock from 5million shares to 1million shares. The Company entered into a letter of intent to acquire Pharma Manufacturing Services Limited during the quarter ending 31st August 2003 and the acquisition was completed on September 1st 2003 by the issue of 18,000,000 post reverse split shares of Common Stock. This has the effect of transferring control of the company to the former shareholders of Pharma Manufacturing Services Limited and the Directors consider that this makes Pharma Manufacturing Services the acquirer for accounting purposes.

Bioaccelerate was formed to take advantage of the burgeoning biopharmaceutical marketplace through the development of compounds and also the companies that will commercialize those compounds. The Companies in which it currently has equity interests focus on five medical areas, being Cancer, Cardiovascular, Lifestyle, Central Nervous System, and Anti-viral, areas with a current combined market value of \$200 billion. Bioaccelerate is a company that acquires and develops pharmaceutical assets, both corporate and physical. As at February 29, 2004 the Company has equity interests in 8 Biopharmaceutical companies. The eight companies referred to, all private and were founded by PMSL. As they are all private, development stage companies involved in licensing technology, that is then developed, the Directors consider that these companies should not be valued in the accounts. In addition to the equity interests in the eight private companies above, Pharma Manufacturing Services Ltd has, through its subsidiary Bioaccelerate Limited a BVI corporation, an option to purchase 500,000 shares of Common stock of Bioenvision Inc an AMEX quoted corporation. The option was granted at \$1.25 per share and has been valued in the balance sheet at the price on February 29, 2004 of \$6.27 per share. Further to the September 1st acquisition agreement of PMSL the company completed the assignment of shares in two quoted companies, Enhance Biotech Inc and Evolve Oncology Inc, during January 2004. Enhance Biotech Inc has a number of Lifestyle compounds in development and its shares were quoted at \$2.87 on February 29, 2004 valuing the investment at \$15,491,781. The Company also owns 1,000,000 options and 1,333,333 warrants to acquire shares of Enhance Biotech, Inc. at an exercise price of \$1.50. The options are exercisable through February 12, 2008 and the warrants are exercisable through November 2, 2008. The options and warrants are carried at market value in excess of the option and warrant price of \$3,189,666. Evolve Oncology, Inc holds licenses to develop a number of Cancer treatment compounds. Its common stock was quoted at \$3.55 on February 29, 2004 valuing the investment at \$41,268,750 which has been accounted for using the equity method.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION: Financial statements are prepared on the accrual basis of accounting. Accordingly revenue is recognized when earned and expenses when incurred. The unaudited condensed consolidated financial statements of Bioaccelerate, Inc., a Delaware corporation (the "Company"), presented herein have been prepared in accordance with accounting principles generally accepted in the United States of America for the interim financial information and with the instructions to Form 10-Q. Accordingly, they do not include all of the information and note disclosures required to be presented for complete financial statements. The accompanying financial statements reflect all adjustments (consisting only of normal recurring accruals), which are, in the opinion of management, necessary for a fair presentation of the results for the interim periods presented.

Results for the interim periods are not necessarily indicative of the results for the full years.

The Company has experienced significant quarterly fluctuations in operating results and it expects that these fluctuations will continue.

Research and Development

Research and development costs are expensed as incurred, including raw material costs required to manufacture products for clinical trials.

B. USE OF ESTIMATES: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates. Significant estimates in the financial statements include the assumption that the Company will continue as a going concern. See Note 5.

NOTE 3 - MINORITY INTEREST

The Company consolidated its majority owned subsidiaries and records a minority interest for the interest of third parties in the assets of certain subsidiary companies. Evolve Oncology, Inc. is a 54.2% owned subsidiary and is included in the consolidated financial statement at the historical cost of \$11,625. The company owns 11,625,000 shares of Common Stock of Evolve Oncology, Inc. At February 29, 2004, the last sale price quoted for shares of Evolve Oncology, Inc. was \$3.55 or a market value of \$41,268,750.

NOTE 4 - EQUITY INVESTMENTS

The Company owns 5,397,833 shares (27.5%) of Enhance Biotech, Inc a publicly held biotech company. The Company carries its investment at a historical cost of \$2,776,547, accounts for its investment in Enhance on the equity method and recorded a loss of \$130,468 and \$610,061 for the three months and nine months ended February 29, 2004. At February 29, 2004, the last sale price quoted for the Common Stock of Enhance Biotech, Inc. was \$2.87 indicating a market value of \$15,491,781. The Company also owns 1,000,000 options and 1,333,333 warrants to acquire shares of Enhance Biotech, Inc. at an exercise price of \$1.50. The options are exercisable through February 12, 2008 and the warrants are exercisable through November 2, 2008. The options and warrants are carried at market value in excess of the option and warrant price of \$3,189,666.

NOTE 5 - LIQUIDITY

The Company's viability as a going concern is dependent upon developing its subsidiary companies by raising additional capital, and ultimately, having net income. The Company's limited operating history, including its losses and no revenues, primarily reflect the operations of its early stage. As a result, the Company had from time of inception to February 28, 2004 no revenue and a net loss from operations of \$2,571,554.

The Company has raised capital through a Private Placement in February of its Common Stock. To date 5,100,000 shares of Common Stock were sold at \$1.00 per share capital realizing approximately \$5.1 million of net funds for general and administrative expenses and to fund costs associated with its further development. Bioaccelerate, Inc. does not have a working capital line of credit

with any financial institution and therefore, future sources of liquidity will be limited to the Company's ability to continue equity funding.

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

OVERVIEW

The Company up until February 29, 2004 was a development stage company and its principal business purpose was to develop assets in the pharmaceutical industry. The Company entered into a letter of intent to acquire Pharma Manufacturing Services Limited during the quarter ending 31st August 2003 and the acquisition was completed on September 1st 2003 by the issue of 18,000,000 post reverse split shares of Common Stock. This has the effect of transferring control of the company to the former shareholders of Pharma Manufacturing Services Limited and the Directors consider that this makes Pharma Manufacturing Services the acquiror for accounting purposes.

The Financial Statements filed in Item 1 of this 10QSB filing, reflect the financial condition of the company as at the end of its last fiscal year at 31st May 2003 and the subsequent nine month period.

The Company filed a Form 8-K on September 19, 2003 reporting that the company had acquired UK based Pharma Manufacturing Services Limited. Amendment to Form 8-K were filed on November 28, 2003 and March 12, 2004 which included further information and the required financial statements of Pharma Manufacturing Services Limited.

BUSINESS

Bioaccelerate Inc. ("Bioaccelerate" or the "Company") is a company that acquires and develops pharmaceutical compounds that have substantial medical and commercial value. As at February 28th the Company has majority equity interests in eight Biotech companies, and also holds minority equity interests in three Biotech companies. The Companies that Bioaccelerate currently has equity interests in focus on five vertical therapeutic areas; Cancer, Cardiovascular, Lifestyle, Central Nervous System, and Anti-Viral, these therapeutic areas have a current combined market value in excess of \$200 billion.

Bioaccelerate's strategy utilizes a corporate infrastructure to accelerate the development of multiple early-stage compounds to Phase II/III clinical development. The company believes this creates a lower risk business model as Bioaccelerate's network enables a timely and cost effective passage through the initial clinical process up to Phase II/III where substantial incremental value is created.

Bioaccelerate's objective is to become a leading innovator, utilizing the latest technologies to cut down the cost and the amount of time that a drug spends in development. Bioaccelerate's strategy for achieving this objective is to create value by continuing to aggressively develop its existing companies and compounds, as well as;

- o to identify additional compounds for portfolio companies;
- o to enter into partnering and co-development and marketing agreements with large pharmaceutical and other biotech companies, to speed time to market for the compounds being developed;
- o use industry expertise, business contacts and insights of in house scientific and business management to develop synergies and establish collaborative agreements;
- o making acquisition and strategic investments in companies that provide synergistic services to the portfolio companies; and
- o to create substantial shareholder value through the development of existing and further portfolio companies, by making use of the deep asset base of identified compounds that Bioaccelerate has access to via established relationships.

Large Pharmaceutical companies need additional products to fill depleted

pipelines, Bioaccelerate believes it has developed a cost effective process which provides a link between early stage drug candidates and large Pharmaceutical companies. Currently funding is increasingly only available from the capital markets for later stage companies. Bioaccelerate develops and consolidates multiple early stage products in stand alone companies in vertical therapeutic areas until critical mass and development milestones are achieved. At this stage the company is then ready to access further funding from the capital markets. This enables orphan/individual technologies an opportunity to be developed and gives academic institutions/scientists access to development capital for early stage compounds.

Bioaccelerate's drug development strategy includes in-licensing compounds from various academia, research centers, and medical centers where the company has developed extensive relationships. Bioaccelerate is constantly reviewing these development opportunities, to establish which products would be best suited to which company within the Bioaccelerate portfolio of companies.

Bioaccelerate has a proven management team with a broad base of experience in both pharmaceutical & biotechnology companies, as well as capital markets. The management team is responsible for company-wide initiatives, significant operating decisions and policymaking; working alongside a scientific advisory board whose function is to advise the Company on the scientific aspect of product selection and development.

REVENUE

For the nine month period ended February 29, 2004, the Company had no revenue.

OPERATING EXPENSES

During the three month period ending February 29, 2004 we incurred \$468,306 of operating expenses, as compared to \$473,565 for the three month period ended February 28, 2003.

NET LOSS

Our net loss for the three month period ending February 29, 2004 was \$598,774 as compared to a net loss for the three month period ending February 28, 2003 of \$473,565.

LIQUIDITY AND CAPITAL RESOURCES

To date, we have incurred significant and increasing net losses. In the event that our current business plan does not meet expectations we anticipate that we may continue to incur significant operating losses.

We have an accumulated deficit of \$2,571,554 as at February 29, 2004. We plan to meet our working capital needs and finance our growth plan during the coming fiscal year through a combination of financing, equity capital and the possible realization of assets in the Company's holdings. There can be no assurance as to whether or when we will generate material revenues or achieve profitable operations. We have insufficient relevant operating history upon which an evaluation of our performance and prospects can be made. We are still subject to all of the business risks associated with a new enterprise, including, but not limited to, risks of unforeseen capital requirements, lack of fully-developed products, failure of market acceptance, failure to establish business relationships, reliance on outside contractors for the manufacture and distribution, and competitive disadvantages against larger and more established companies. The likelihood of our success must be considered in light of the development cycles of new products and technologies and the competitive environment in which we operate.

The Company's viability as a going concern is dependent upon raising additional capital, and ultimately, having net income. Our limited operating history, including our losses, primarily reflects the operations at this early stage in its development.

Before our operating plan can be effected, we will require additional financing. Furthermore, in the event our plans change or our assumptions change or prove to be inaccurate, we could be required to seek additional financing sooner than currently anticipated. Any additional financing may not, however, be available to us when needed on commercially reasonable terms, or at all. If this were to occur, our business and operations would be materially and adversely affected.

Based on our operating plan, we are seeking arrangements for long-term funding through additional capital raising activities. The Company is actively reviewing various avenues to raise finance and we are currently visiting with and meeting a number of potential investors.

PART II - OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS

There are currently no pending legal proceedings against the company.

ITEM 2. CHANGES IN SECURITIES

There has been no change in the Company's securities.

ITEM 3. DEFAULTS UPON SENIOR SECURITIES

There has been no default in the payment of principal, interest, sinking or purchase fund installment.

ITEM 4. SUBMISSION OF MATTERS TO A VOTE OF SECURITY HOLDERS

No matter has been submitted to a vote of security holders during the period covered by this report.

ITEM 5. EXHIBITS

Exhibit

31.1 Certification of Basil Parker, President , as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.

31.2 Certification of Linden Boyne, Director and Secretary, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.

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

32.2 Certification of Linden Boyne, Director and Secretary, pursuant to 18 U.S.C. Section 1350, as adopted pursuant Section 906 of the Sarbanes-Oxley Act of 2002.

SIGNATURES

Pursuant to the requirements of Section 12 of the Securities Exchange Act of 1934, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized.

BIOACCELERATE INC

(Registrant) Date: April 29, 2004

By: /s/ B.R. Parker

President

CERTIFICATIONS

I, Basil Parker, certify that:

1. I have reviewed this quarterly report on Form 10-QSB of Bioaccelerate Inc;
2. Based on my knowledge, this annual report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this annual report;
3. Based on my knowledge, the financial statements, and other financial information included in this annual 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 annual report;
4. The registrant's other certifying officers and I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-14 and 15d-14) for the registrant and we have:
 - a) designed such disclosure controls and procedures 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 annual report is being prepared;
 - b) evaluated the effectiveness of the registrant's disclosure controls and procedures as of a date within 90 days prior to the filing date of this annual report (the "Evaluation Date"); and
 - c) Presented in this annual report our conclusions about the effectiveness of the disclosure controls and procedures based on our evaluation as of the Evaluation Date;
5. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent functions):
 - a) all significant deficiencies in the design or operation of internal controls which could adversely affect the registrant's ability to record, process, summarize and report financial data and have identified for the registrant's auditors any material weaknesses in internal controls; and
 - b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls; and
6. The registrant's other certifying officers and I have indicated in this annual report whether or not there were significant changes in internal controls

or in other factors that could significantly affect internal controls subsequent to the date of our most recent evaluation, including any corrective actions with regard to significant deficiencies and material weaknesses.

Date: April 29, 2004

/s/ Basil Parker

Basil Parker
President & Director

CERTIFICATIONS

I, Linden Boyne, certify that:

1. I have reviewed this quarterly report on Form 10-QSB of Bioaccelerate Inc;
2. Based on my knowledge, this annual report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this annual report;
3. Based on my knowledge, the financial statements, and other financial information included in this annual 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 annual report;
4. The registrant's other certifying officers and I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-14 and 15d-14) for the registrant and we have:
 - a) designed such disclosure controls and procedures 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 annual report is being prepared;
 - b) evaluated the effectiveness of the registrant's disclosure controls and procedures as of a date within 90 days prior to the filing date of this annual report (the "Evaluation Date"); and
 - c) Presented in this annual report our conclusions about the effectiveness of the disclosure controls and procedures based on our evaluation as of the Evaluation Date;
5. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent functions):
 - a) all significant deficiencies in the design or operation of internal controls which could adversely affect the registrant's ability to record, process, summarize and report financial data and have identified for the registrant's auditors any material weaknesses in internal controls; and
 - b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls; and
6. The registrant's other certifying officers and I have indicated in this annual report whether or not there were significant changes in internal controls

or in other factors that could significantly affect internal controls subsequent to the date of our most recent evaluation, including any corrective actions with regard to significant deficiencies and material weaknesses.

Date: April 29, 2004

/s/ Linden Boyne

Linden Boyne
Secretary and Director

CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350, AS ADOPTED PURSUANT TO SECTION
906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Annual Report on Form 10-QSB of Bioaccelerate, Inc. (the "Company") for the three months ended August 31, 2003 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Linden Boyne, Secretary and Director of the Company, certify, pursuant to 18 U.S.C. ss. 1350, as adopted pursuant to ss. 906 of the Sarbanes-Oxley Act of 2002, that:

1. The Report 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 Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

/s/ Linden Boyne

Linden Boyne
Secretary and Director
April 29, 2004

CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350, AS ADOPTED PURSUANT TO SECTION
906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Annual Report on Form 10-QSB of Bioaccelerate, Inc. (the "Company") for the three months ended August 31, 2003 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Basil Parker, President and Director of the Company, certify, pursuant to 18 U.S.C. ss. 1350, as adopted pursuant to ss. 906 of the Sarbanes-Oxley Act of 2002, that:

1. The Report 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 Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

/s/ Basil Parker

Basil Parker
President and Director
April 29, 2004