

SECURITIES AND EXCHANGE COMMISSION

FORM 10-Q/A

Quarterly report pursuant to sections 13 or 15(d) [amend]

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FILER

Beijing Century Health Medical, Inc.

CIK: **1352482** | IRS No.: **331123472** | State of Incorporation: **DE** | Fiscal Year End: **1130**
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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-Q/A

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

For the quarterly period ended February 28, 2010

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

For the transition period from _____ to _____

Beijing Century Health Medical, Inc.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation)

000-51817
(Commission File Number)

33-1123472
(IRS Employer Identification
Number)

Room 306, 3rd Floor, Beautiful Group Tower
77 Connaught Road, Central, Hong Kong

(Address of principal executive offices)

Registrant's telephone number, including area code: 852-2802-8663

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 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 corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Not Applicable.

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 the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer Accelerated filer
Non-accelerated filer (Do not check if a smaller reporting company) 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

As of January 7, 2011, there were 30,908,960 shares of voting common stock, \$0.001 par value, of Beijing Century Health Medical, Inc. issued and outstanding.

EXPLANATORY NOTE:

As disclosed on Form 8-K filed with the Securities and Exchange Commission on May 10, 2010, on February 24, 2010, Beijing Century Health Medical, Inc., a Delaware corporation (fka Super Luck, Inc.) concluded that its previously issued audited financial statements for its fiscal years ended November 30, 2008 and 2009, which were included in its reports on Form 10-K for the fiscal year ended November 30, 2009, and previously issued interim unaudited financial statements which were included in its reports on Form 10-Q for the periods ended February 28, 2009, May 31, 2009, August 31, 2009, and February 28, 2010 should no longer be relied on because of an error in such financial statements. Specifically, management initially determined that due to the Registrant's financial arrangement with Century Health Medical Limited ("CHML") from October 20, 2008 through February 28, 2010, CHML was considered to be a variable interest entity of the Registrant, and as such, the Registrant was required to consolidate its financial statements with those of CHML for the specified periods. Management subsequently concluded that this determination regarding CHML was erroneous, and instead concluded that transfer rights that the Registrant possesses with CHML do not establish a variable interest entity relationship, but rather such transfer rights are to be treated as capital contributions from shareholders of CHML.

Accordingly, Beijing Century Health Medical, Inc. is filing this Amendment No. 1 on Form 10-Q/A (this "Amendment") to its quarterly report on Form 10-Q, which was filed with the Securities and Exchange Commission on April 19, 2010 (the "Original Filing") to: i) restate and reissue its unaudited interim financial statements for the fiscal period ended February 28, 2010 contained in the Original Filing; ii) update the information contained in Item 2 Management's Discussion and Analysis of Financial Condition and Results of Operation; and iii) update the information contained in Item 4(T) Controls and Procedures.

Pursuant to the rules of the SEC, Item 15 of Part IV of the Original Filing has been amended to contain currently-dated certifications from our principal executive officer and principal financial officer, as required by Sections 302 and 906 of the Sarbanes-Oxley Act of 2002. The certifications of our principal executive officer and our principal financial officer are attached to this Form 10-Q/A as Exhibits 31.1, 31.2, 32.1 and 32.2.

Except as described above, no other changes have been made to the Original Filing. Except as described above, this Amendment No. 1 on Form 10-Q/A does not reflect events occurring after the filing of the Original Filing or modify or update those disclosures, including any exhibits to the Original Filing affected by subsequent events. Information not affected by the changes described above is unchanged and reflects the disclosures made at the time of the Original Filing. Accordingly, this Amendment No. 1 on Form 10-Q/A should be read in conjunction with our filings made with the Securities and Exchange Commission subsequent to the filing of the Original Filing, including any amendments to those filings.

PART I - FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS

The financial statements of Beijing Century Health Medical, Inc. (fka “Super Luck, Inc.”), (“we”, “us”, “our”, the “Company”, or the “Registrant”) a Delaware corporation, included herein were prepared, without audit, pursuant to rules and regulations of the Securities and Exchange Commission. Because certain information and notes normally included in financial statements prepared in accordance with generally accepted accounting principles in the United States of America were condensed or omitted pursuant to such rules and regulations, these financial statements should be read in conjunction with the audited financial statements and notes thereto included in the Company’ s Form 10-K for the fiscal year ended November 30, 2009, and all amendments thereto.

BEIJING CENTURY HEALTH MEDICAL, INC.
(A DEVELOPMENT STAGE COMPANY)
(FORMERLY KNOWN AS SUPER LUCK, INC.)
CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
FOR THE THREE MONTHS ENDED FEBRUARY 28, 2010

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BEIJING CENTURY HEALTH MEDICAL, INC.
(A DEVELOPMENT STAGE COMPANY)
(FORMERLY KNOWN AS SUPER LUCK, INC.)
CONDENSED CONSOLIDATED BALANCE SHEETS
AS OF FEBRUARY 28, 2010 AND NOVEMBER 30, 2009

	<i>As of</i> <i>February 28,</i> <i>2010</i> <i>(Unaudited)</i> <i>US\$</i>	<i>As of</i> <i>November 30,</i> <i>2009</i> <i>(Audited)</i> <i>US\$</i>
ASSETS		
Current assets		
Cash and cash equivalents	30,394	29,064
Total assets	30,394	29,064
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current liabilities		
Accrued expenses	13,910	14,433
Amounts due to stockholders (Note 5)	98,048	91,601
Total liabilities	111,958	106,034
Stockholders' deficit		
Common stock - US\$0.001 par value : (Note 7)		
Authorized 100,000,000 shares; 30,908,960		
shares issued and outstanding	30,909	30,909
Additional paid-in capital	2,155	2,155
Accumulated income/(deficit)	(114,761)	(110,029)
Accumulated other comprehensive income/(loss)	133	(5)
Total stockholders' deficit	(81,564)	(76,970)
Total liabilities and stockholders' deficit	30,394	29,064

See accompanying notes to condensed consolidated financial statements.

BEIJING CENTURY HEALTH MEDICAL, INC.
(A DEVELOPMENT STAGE COMPANY)
(FORMERLY KNOWN AS SUPER LUCK, INC.)
CONDENSED CONSOLIDATED STATEMENTS OF INCOME AND COMPREHENSIVE INCOME
FOR THE THREE MONTHS ENDED FEBRUARY 28, 2010 AND 2009
AND FROM INCEPTION ON AUGUST 10, 2005 THROUGH FEBRUARY 28, 2010

	<i>For the three months ended February 28, 2010 (Unaudited) US\$</i>	<i>For the three months ended February 28, 2009 (Unaudited) US\$</i>	<i>Cumulative total since inception (Unaudited) US\$</i>
Revenue	-	-	-
Expenses			
General and administrative expenses	<u>4,732</u>	<u>3,291</u>	<u>114,761</u>
Loss before income taxes	(4,732)	(3,291)	(114,761)
Income taxes (Note 4)	<u>-</u>	<u>-</u>	<u>-</u>
Net loss	<u>(4,732)</u>	<u>(3,291)</u>	<u>(114,761)</u>
Other comprehensive gain/(loss)			
Foreign currency translation adjustment	<u>138</u>	<u>(15)</u>	<u>133</u>
Comprehensive loss	<u>(4,594)</u>	<u>(3,306)</u>	<u>(114,628)</u>
Net loss per share : (Note 3)			
Basic and diluted	<u>(0.00)</u>	<u>(0.00)</u>	
Weighted average number of shares :			
Basic and diluted	<u>30,908,960</u>	<u>30,908,960</u>	

See accompanying notes to condensed consolidated financial statements.

BEIJING CENTURY HEALTH MEDICAL, INC.
(A DEVELOPMENT STAGE COMPANY)
(FORMERLY KNOWN AS SUPER LUCK, INC.)
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE THREE MONTHS ENDED FEBRUARY 28, 2010 AND 2009
AND FROM INCEPTION ON AUGUST 10, 2005 THROUGH FEBRUARY 28, 2010

	<i>For the three months ended February 28, 2010 (Unaudited) US\$</i>	<i>For the three months ended February 28, 2009 (Unaudited) US\$</i>	<i>Cumulative total since inception (Unaudited) US\$</i>
Cash flows from operating activities:			
Net loss	(4,732)	(3,291)	(114,761)
Adjustment from recapitalization	-	-	33,064
Change in liabilities :			
Accrued expenses	(500)	(9,915)	13,850
Net cash used in operating activities	<u>(5,232)</u>	<u>(13,206)</u>	<u>(67,847)</u>
Net cash from investing activities	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from financing activities:			
Advances from stockholders	<u>6,598</u>	<u>(6,854)</u>	<u>97,786</u>
Net cash provided by financing activities	<u>6,598</u>	<u>(6,854)</u>	<u>97,786</u>
Effect of exchange rate changes on cash and cash equivalents	<u>(36)</u>	<u>(61)</u>	<u>455</u>
Net change in cash and cash equivalents	1,330	(20,121)	30,394
Cash and cash equivalents, beginning of period	<u>29,064</u>	<u>49,557</u>	<u>-</u>
Cash and cash equivalents, end of period	<u><u>30,394</u></u>	<u><u>29,436</u></u>	<u><u>30,394</u></u>
Cash paid for :			
Income taxes	-	-	-
Interest	<u>-</u>	<u>-</u>	<u>-</u>

See accompanying notes to condensed consolidated financial statements.

BEIJING CENTURY HEALTH MEDICAL, INC.
(A DEVELOPMENT STAGE COMPANY)
(FORMERLY KNOWN AS SUPER LUCK, INC.)
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
FOR THE THREE MONTHS ENDED FEBRUARY 28, 2010 (UNAUDITED)

1. CORPORATION INFORMATION

Beijing Century Health Medical, Inc. (fka. Super Luck, Inc.) (the “Company”) was incorporated in the State of Delaware on August 10, 2005 for the purpose of exploring business opportunities including reselling software products. The Company currently has two wholly-owned subsidiaries, namely, Galaxies River Limited (“Galaxies”), a company incorporated in the British Virgin Islands (the “BVI”) on April 23, 2008 and Beijing ShijiJiayu Technology Limited (“BSTL”), a company established in the People’s Republic of China (the “PRC”) on September 12, 2008.

On October 20, 2008, the Company, Galaxies and the then sole stockholder of Galaxies (the “Stockholder”) entered into a Share Exchange Agreement (the “Exchange Agreement”). Pursuant to the terms of the Exchange Agreement, the Stockholder agreed to transfer all of the issued and outstanding share of common stock in Galaxies to the Company in exchange for the issuance of an aggregate of 21,636,272 shares of the Company’s common stock to him, thereby causing Galaxies and BSTL to become wholly-owned subsidiaries of the Company (the “Share Exchange”). The Share Exchange was consummated on the same day.

Following the Share Exchange, the Stockholder became the controlling stockholder of the Company and holds 70% of the Company’s issued and outstanding common stock post-exchange.

The Share Exchange constituted a reverse takeover transaction (the “RTO”) since the Stockholder owns a majority of the outstanding shares of the Company’s common stock immediately following the Share Exchange. Accordingly, the Company (the legal acquirer) is considered the accounting acquiree and Galaxies (the legal acquiree) is considered the accounting acquirer. The assets and liabilities and the historical operations that are reflected in the consolidated financial statements for periods prior to the Share Exchange are those of Galaxies and BSTL, and are recorded at the historical cost basis of Galaxies and BSTL.

2. NATURE OF BUSINESS

The Company is a development stage company and did not generate any revenue during the reporting periods.

Galaxies is an investment holding whose major asset is the 100% equity interest in BSTL.

BSTL has obtained the Intellectual Property Rights, the distribution rights and the production rights of the First Chinese Medicine Acquired Immunodeficiency Syndrome Capsules (“AIDS Medication Capsule”) developed by Century Health Medical Limited (“CHML”), a Chinese corporation. CHML engages in the research and development of the AIDS Medication Capsule, as well as related medicines designed to combat AIDS and other pharmaceutical products in the PRC.

The Company’s major stockholder, who is also the director, together with his family members owns 100% equity interest in CHML.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Method of Accounting

The Company maintains its general ledger and journals with the accrual method accounting for financial reporting purposes. The consolidated financial statements and notes are representations of management. Accounting policies adopted by the Company conform to generally accepted accounting principles in the United States of America (“US GAAP”) and have been consistently applied in the presentation of financial statements, which are compiled on the accrual basis of accounting.

(b) Principles of consolidation

The consolidated financial statements include the financial statements of the Company and its subsidiaries. All significant inter-company balances and transactions have been eliminated on consolidation.

(c) Use of estimates

In preparing financial statements in conformity with accounting principles generally accepted in the United States of America, management makes estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the dates of the financial statements, as well as the reported amounts of revenues and expenses during the reporting periods. These accounts and estimates include, but are not limited to, the valuation of accounts receivable, inventories, deferred income taxes and the estimation of useful lives of property, plant and equipment. Actual results could differ from those estimates.

(d) Net loss per stock

Basis loss per stock is calculated by dividing net loss by the weighted-average number of common stocks outstanding during the year, and does not include the impact of any potentially dilutive common stock equivalents. Potential common stocks are not included in the computation of loss per stock, if their effect is anti-dilutive.

(e) Economic and political risks

The Group’s operations are conducted in Hong Kong and the PRC. These include risks associated with, among others, the political, economic and legal environment and foreign currency exchange. The Group’s results may be adversely affected by changes in the political and social conditions in the PRC, and by changes in governmental policies with respect to laws and regulations, anti-inflationary measures, currency conversion, remittances abroad, and rates and methods of taxation, among other things.

(f) Concentration of risk

The Company keeps cash in Hong Kong dollar (“HKD”) and Renminbi (“RMB”) and maintains a HKD savings account with a commercial bank in Hong Kong, which are financial instruments that are potentially subject to concentration of credit risk. During the reporting periods, the Company did not engage in any hedging activities.

(g) Cash and cash equivalents

The Company considers all highly liquid investments purchases with original maturities of three months or less to be cash equivalents. The Company maintains bank accounts only in the Hong Kong. The Company does not maintain any bank accounts in the United States of America. At February 28, 2010 and November

30, 2009, the company had US\$30,394 and US\$29,064 in cash equivalents respectively.

(h) Foreign currency translation

The functional currency of the Company and Galaxies is HKD while that of BSTL is RMB. The Company and its subsidiaries maintain their financial statements in the functional currency. Monetary assets and liabilities denominated in currencies other than the functional currency are translated into the functional currency at rates of exchange prevailing at the balance sheet dates. Transactions denominated in currencies other than the functional currency are translated into the functional currency at the exchanges rates prevailing at the dates of the transaction. Exchange gains or losses arising from foreign currency transactions are included in the determination of net income for the respective periods.

For financial reporting purposes, the financial statements of the Company which are prepared using the functional currency have been translated into United States dollars. Assets, liabilities and stockholders' equity are translated at the exchange rates at the balance sheet dates and revenue and expenses are translated at the average exchange rates. Any translation adjustments resulting are not included in determining net income but are included in foreign exchange adjustment to other comprehensive income, a component of stockholders' equity.

	Feb. 28, 2010	Nov. 30, 2009
Year end RMB : US\$ exchange rate	6.8367	6.8285
Average yearly RMB : US\$ exchange rate	6.8361	6.8436

RMB is not freely convertible into foreign currency and all foreign exchange transactions must take place through authorized institutions. No representation is made that the RMB amounts could have been, or could be, converted into US\$ at the rates used in translation.

(i) Income tax

The Company uses the asset and liability method of accounting for income taxes pursuant to SFAS No. 109 "Accounting for Income Taxes". Under the asset and liability method of SFAS 109, deferred tax assets and liabilities are recognized for the future tax consequences attributable to temporary differences between the financial statements carrying amounts of existing assets and liabilities and loss carry forwards and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled.

(j) Comprehensive income

The Company has adopted SFAS 130, "Reporting Comprehensive Income", which establishes standards for reporting and display of comprehensive income, its components and accumulated balances.

Accumulated other comprehensive income represents the accumulated balance of foreign currency translation adjustments of the Company.

(k) Fair values of financial instruments

The carrying values of the Company's financial instruments, including cash and cash equivalents, prepayment, deposit and other receivables approximate their fair values due to the short-term maturity of such instruments.

It is management's opinion that the Company is not exposed to significant interest, price or credit risks arising from these financial instruments.

The Company did not have any hedging activities during the reporting period. As the functional currencies of the Company are RMB\$ the exchange difference on translation to US dollars for reporting purpose is taken to other comprehensive income.

(l) Commitments and contingencies

Liabilities for loss contingencies arising from claims, assessments, litigation, fines and penalties and other sources are recorded when it is probable that a liability has been incurred and the amount of the assessment can be reasonably estimated.

(m) Recent Accounting Pronouncements

The Company has reviewed all recently issued, but not yet effective, accounting pronouncements and do not believe the future adoption of any such pronouncements may be expected to cause a material impact on its financial condition or the results of its operations.

Fair Value Measurements and Disclosures

(Accounting Standards Update (“ASU”) 2010-06)

In January 2010, the FASB issued ASU No. 2010-06, “Fair Value Measurements and Disclosures (Topic 820) - Improving Disclosures about Fair Value Measurements.” ASU 2010-06 requires new disclosures regarding transfers in and out of the Level 1 and 2 and activity within Level 3 fair value measurements and clarifies existing disclosures of inputs and valuation techniques for Level 2 and 3 fair value measurements. ASU 2010-06 also includes conforming amendments to employers’ disclosures about postretirement benefit plan assets. The new disclosures and clarifications of existing disclosures are effective for interim and annual reporting periods beginning after December 15, 2009, except for the disclosure of activity within Level 3 fair value measurements, which is effective for fiscal years beginning after December 15, 2010, and for interim periods within those years. The adoption of this statement is not expected to have a material impact on our consolidated financial position or results of operation.

FASB Accounting Standards Codification

(Accounting Standards Update (“ASU”) 2009-01)

In June 2009, FASB approved the FASB Accounting Standards Codification (“the Codification”) as the single source of authoritative nongovernmental GAAP. All existing accounting standard documents, such as FASB, American Institute of Certified Public Accountants, Emerging Issues Task Force and other related literature, excluding guidance from the Securities and Exchange Commission (“SEC”), have been superseded by the Codification. All other non-grandfathered, non-SEC accounting literature not included in the Codification has become nonauthoritative. The Codification did not change GAAP, but instead introduced a new structure that combines all authoritative standards into a comprehensive, topically organized online database. The Codification is effective for interim or annual periods ending after September 15, 2009, and impacts the Company’s financial statements as all future references to authoritative accounting literature will be referenced in accordance with the Codification. There have been no changes to the content of the Company’s financial statements or disclosures as a result of implementing the Codification.

Subsequent Events

(Included in Accounting Standards Codification (“ASC”) 855 “Subsequent Events”, previously SFAS No. 165 “Subsequent Events”)

SFAS No. 165 established general standards of accounting for and disclosure of events that occur after the balance sheet date, but before the financial statements are issued or available to be issued (“subsequent events”). An entity is required to disclose the date through which subsequent events have been evaluated and the basis for that date. For public entities, this is the date the financial statements are issued. SFAS No. 165 does not apply to subsequent events or transactions that are within the scope of other GAAP and did not result in significant changes in the subsequent events reported by the Company. SFAS No. 165 became effective for interim or annual periods ending after June 15, 2009 and did not impact the Company’s financial statements. The Company evaluated for subsequent events through the issuance date of the Company’s financial statements.

Determination of the Useful Life of Intangible Assets

(Included in ASC 350 “Intangibles – Goodwill and Other”, previously FSP SFAS No. 142-3 “Determination of the Useful Lives of Intangible Assets”)

FSP SFAS No. 142-3 amended the factors that should be considered in developing renewal or extension assumptions used to determine the useful life of a recognized intangible asset under previously issued goodwill and intangible assets topics. This change was intended to improve the consistency between the useful life of a recognized intangible asset and the period of expected cash flows used to measure the fair value of the asset under topics related to business combinations and other GAAP. The requirement for determining useful lives must be applied prospectively to intangible assets acquired after the effective date and the disclosure requirements must be applied prospectively to all intangible assets recognized as of, and subsequent to, the effective date. FSP SFAS No. 142-3 became effective for financial statements issued for fiscal years beginning after December 15, 2008, and interim periods within those fiscal years. The adoption of FSP SFAS No. 142-3 did not impact the Company’s financial statements.

Consolidation of Variable Interest Entities – Amended

(To be included in ASC 810 “Consolidation”, previously SFAS No. 167 “Amendments to FASB Interpretation No. 46(R)”)

SFAS No. 167 amends FASB Interpretation No. 46(R) “Consolidation of Variable Interest Entities regarding certain guidance for determining whether an entity is a variable interest entity and modifies the methods allowed for determining the primary beneficiary of a variable interest entity. The amendments include: (1) the elimination of the exemption for qualifying special purpose entities, (2) a new approach for determining who should consolidate a variable-interest entity, and (3) changes to when it is necessary to reassess who should consolidate a variable-interest entity. SFAS No. 167 is effective for the first annual reporting period beginning after November 15, 2009, with earlier adoption prohibited. The Company will adopt SFAS No. 167 in fiscal 2010 and does not anticipate any material impact on the Company’s financial statements.

4. INCOME TAXES

United States Tax

The Company is subject to income tax in the United States. No provision for income tax in the United States has been made as the Company had no taxable income for the reporting periods. The statutory tax rate is 34%.

BVI Tax

Galaxies was incorporated in the BVI and, under the current laws of the BVI, is not subject to income taxes.

PRC Tax

BSTL is operating in the PRC, and in accordance with the relevant tax laws and regulations of PRC, the corporation income tax rate is 25%. No provision for enterprise income tax in the PRC has been made as BSTL had no taxable income for the current reporting period.

A reconciliation of income taxes at statutory rate in the United States is as follows :

	<i>For the three months ended</i>		<i>Cumulative total since inception</i>
	<i>February 28,</i>		
	<i>2010</i>	<i>2009</i>	
	<i>US\$</i>	<i>US\$</i>	<i>US\$</i>
Loss before income taxes	<u>(4,732)</u>	<u>(3,291)</u>	<u>(114,761)</u>
Expected benefit at statutory rate of 34%	(1,609)	(1,119)	(39,019)
Non-deductible items for tax	-	-	-
Valuation allowances	<u>1,609</u>	<u>1,119</u>	<u>39,019</u>
Income taxes	<u>-</u>	<u>-</u>	<u>-</u>

As of February 28, 2010, the Company and its subsidiaries had incurred operating losses of US\$114,761 which, if unutilized, US\$81,000 will expire through to 2028 and US\$29,209 will expire through to 2029. Future tax benefits arising as a result of these losses have been offset by valuation allowances.

5. AMOUNTS DUE TO STOCKHOLDERS

The amounts due to stockholders is unsecured, interest-free and repayable on demand.

6. COMMITMENTS AND CONTINGENCIES

There is no foreseeable commitments or contingencies for the three months ended February 28, 2010.

7. COMMON STOCK

The Company was incorporated on August 10, 2005 with authorized capital of 100,000,000 shares of common stock of US\$0.001 par value. On August 25, 2005, 8,500,000 shares of common stock of US\$0.001 par value totaling US\$8,500 were issued for cash.

On June 22, 2006 and October 5, 2006, 566,888 and 5,800 shares of common stock of US\$0.001 par value totaling US\$567 and US\$6 respectively were issued to 13 investors for cash.

On January 9, 2007, 200,000 shares of common stock of US\$0.001 par value totaling US\$200 were issued to 43 investors for cash.

On October 20, 2008, the Company issued 21,636,272 shares of common stock of US\$0.001 par value totaling US\$21,626 to the Stockholder to affect the RTO.

The common stock in the consolidated balance sheets reflects the recapitalization of the Company in the RTO as if it occurred as of the beginning of the first period presented.

8. GOING CONCERN

As reflected in the accompanying financial statements, the Company has a net loss of \$4,732 and net cash used in operations of \$5,232 for the three months ended February 28, 2010; and a working capital deficit of \$81,564, deficit accumulated during the development stage of \$114,761 and a stockholder's deficit of \$81,564 at February 28, 2010. In addition, the Company is in the development stage and has not yet generated any revenues. The ability of the Company to continue as a going concern is dependent upon the Company's ability to further implement its business plan and to continue to raise funds through debt or equity raises. The financial statements do not include any adjustments relating to the recovery of the recorded assets or the classification of the liabilities that might be necessary should the Company be unable to continue as a going concern.

Management plans on the continuation of the Company as a going concern include financing the Company's existing and future operations through additional issuance of common stock and/or advances from the stockholders and seeking for profitable business opportunities. However, the Company has no assurance with respect to these plans. The accompanying consolidated financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern.

9. SUBSEQUENT EVENTS

As disclosed on Form 8-K filed with the Securities and Exchange Commission on March 8, 2010, on February 28, 2010, BSTL and CHML entered into an Amended Sales and Production Authorization Agreement (the "Amended Sales and Production Authorization Agreement"), pursuant to which BSTL transferred both the production and sales rights of the AIDS Medication Capsule back to CHML. Pursuant to the terms of the Amended Sales and Production Authorization Agreement, BSTL transferred 100% of the production rights and 100% of the sales rights of the AIDS Medication Capsule to CHML. CHML was not required to provide any services or pay any fees to BSTL for the transfer of the production and sales rights; however, once CHML begins selling the AIDS Medication Capsule, CHML is required to pay BSTL 9% of the sales revenue that CHML generates through its sales of the AIDS Medication Capsule. Under the Amended Sales and Production Authorization Agreement, CHML is solely responsible for the production costs associated with the sales of the AIDS Medication Capsule. The Amended Sales and Production Authorization Agreement may be terminated by either party with fifteen (15) days prior written notice if the other party commits a material breach of the Amended Sales and Production Authorization Agreement.

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

Special Note of Caution Regarding Forward Looking Statements

CERTAIN STATEMENTS IN THIS REPORT, INCLUDING STATEMENTS IN THE FOLLOWING DISCUSSION, ARE WHAT ARE KNOWN AS "FORWARD LOOKING STATEMENTS", WHICH ARE BASICALLY STATEMENTS ABOUT THE FUTURE. FOR THAT REASON, THESE STATEMENTS INVOLVE RISK AND UNCERTAINTY SINCE NO ONE CAN ACCURATELY PREDICT THE FUTURE. WORDS SUCH AS "PLANS," "INTENDS," "WILL," "HOPES," "SEEKS," "ANTICIPATES," "EXPECTS" AND THE LIKE OFTEN IDENTIFY SUCH FORWARD LOOKING STATEMENTS, BUT ARE NOT THE ONLY INDICATION THAT A STATEMENT IS A FORWARD LOOKING STATEMENT. SUCH FORWARD LOOKING STATEMENTS INCLUDE STATEMENTS CONCERNING OUR PLANS AND OBJECTIVES WITH RESPECT TO THE PRESENT AND FUTURE OPERATIONS OF THE COMPANY, AND STATEMENTS WHICH EXPRESS OR IMPLY THAT SUCH PRESENT AND FUTURE OPERATIONS WILL OR MAY PRODUCE REVENUES, INCOME OR PROFITS. NUMEROUS FACTORS AND FUTURE EVENTS COULD CAUSE THE COMPANY TO CHANGE SUCH PLANS AND OBJECTIVES OR FAIL TO SUCCESSFULLY IMPLEMENT SUCH PLANS OR ACHIEVE SUCH OBJECTIVES, OR CAUSE SUCH PRESENT AND FUTURE OPERATIONS TO FAIL TO PRODUCE REVENUES, INCOME OR PROFITS. THEREFORE, THE READER IS ADVISED THAT THE FOLLOWING DISCUSSION SHOULD BE CONSIDERED IN LIGHT OF THE DISCUSSION OF RISKS AND OTHER FACTORS CONTAINED IN THIS REPORT ON FORM 10-Q/A AND IN THE COMPANY'S OTHER FILINGS WITH THE SECURITIES AND EXCHANGE COMMISSION. NO STATEMENTS CONTAINED IN THE FOLLOWING DISCUSSION SHOULD BE CONSTRUED AS A GUARANTEE OR ASSURANCE OF FUTURE PERFORMANCE OR FUTURE RESULTS.

Current Corporate and Business Structure

Beijing Century Health Medical, Inc. (fka "Super Luck, Inc.") ("we", "us", the "Company", or the "Registrant") was incorporated under the laws of the State of Delaware on August 10, 2005. As reported on a Form 8-K filed with the Securities and Exchange Commission ("SEC") on October 23, 2008, on October 20, 2008, the Company, completed a share exchange transaction with Galaxies River Limited ("Galaxies"), a corporation incorporated under the laws of the British Virgin Islands, and the shareholder of Galaxies (the "Shareholder"). Upon completion of the share exchange transaction, Galaxies and its wholly-owned subsidiary, Beijing ShijiJiayu Technology Limited ("BSTL"), a company incorporated under the laws of People's Republic of China ("PRC") became wholly-owned subsidiaries of the Registrant (the "Share Exchange").

Prior to the completion of the Share Exchange with Galaxies discussed above, the Registrant was in the early stages of business operations and had not yet earned any revenue from its business operations. Following completion of the share exchange transaction, the Registrant carries on the business of Galaxies' s subsidiary, BSTL as its sole line of business. As more fully described below, BSTL is engaged in holding the intellectual property rights, production rights, and sales rights of the First Chinese Medicine Acquired Immunodeficiency Syndrome ("AIDS") Capsules (hereinafter referred to as the "AIDS Medication Capsule") developed by Century Health Medical Limited ("CHML"), a Chinese company located at 11/F, Tower A, Soho New Town No. 88 Jianguo Road Chaoyang District, Beijing, China 100022. CHML engages in the research and development of the AIDS Medication Capsule, as well as related medicines and pharmaceutical products in China.

Galaxies was incorporated on April 23, 2008 under the laws of the British Virgin Islands as a holding company, for the purposes of owning 100% of the capital stock of BSTL.

BSTL was incorporated on September 12, 2008 under the laws of PRC for the purpose of holding the intellectual property rights, production rights and the sales rights of the AIDS Medication Capsule developed by CHML.

BSTL' s business model is oriented towards collecting revenue generated from the sales of the AIDS Medication Capsule. BSTL' s business operations are structured around a series of contractual agreements, pursuant to

which, BSTL is entitled to receive a substantial portion of the revenue that BSTL anticipates will be generated by sales of the AIDS Medication Capsule by certain distributors. BSTL's business plan and the contractual agreements discussed herein relate only to the PRC. The contractual arrangements are as follows:

IP Transfer Agreement

BSTL owns the intellectual property rights, production rights, and the sales rights to the AIDS Medication Capsule pursuant to an IP Transfer Agreement (the "IP Transfer Agreement") dated September 16, 2008, by and between CHML and BSTL. Pursuant to the terms of the IP Transfer Agreement, on September 16, 2008, CHML transferred 100% of its ownership rights in the intellectual property, production rights, and sales rights related to the AIDS Medication Capsule to BSTL. BSTL was not required to provide any services or pay any fees to CHML for the transfer of the intellectual property rights, production rights, and sales rights. The IP Transfer Agreement, which is for an indefinite period, may be terminated by either party with fifteen (15) days prior written notice if the other party commits a material breach of the IP Transfer Agreement.

The foregoing description of the IP Transfer Agreement does not purport to be complete and is qualified in its entirety by reference to the complete text of the IP Transfer Agreement, which was filed hereto as Exhibit 10.2 to a Form 8-K filed by the Company with the Securities and Exchange Commission on October 23, 2008, which is hereby by reference.

Amended Sales and Production Authorization Agreement

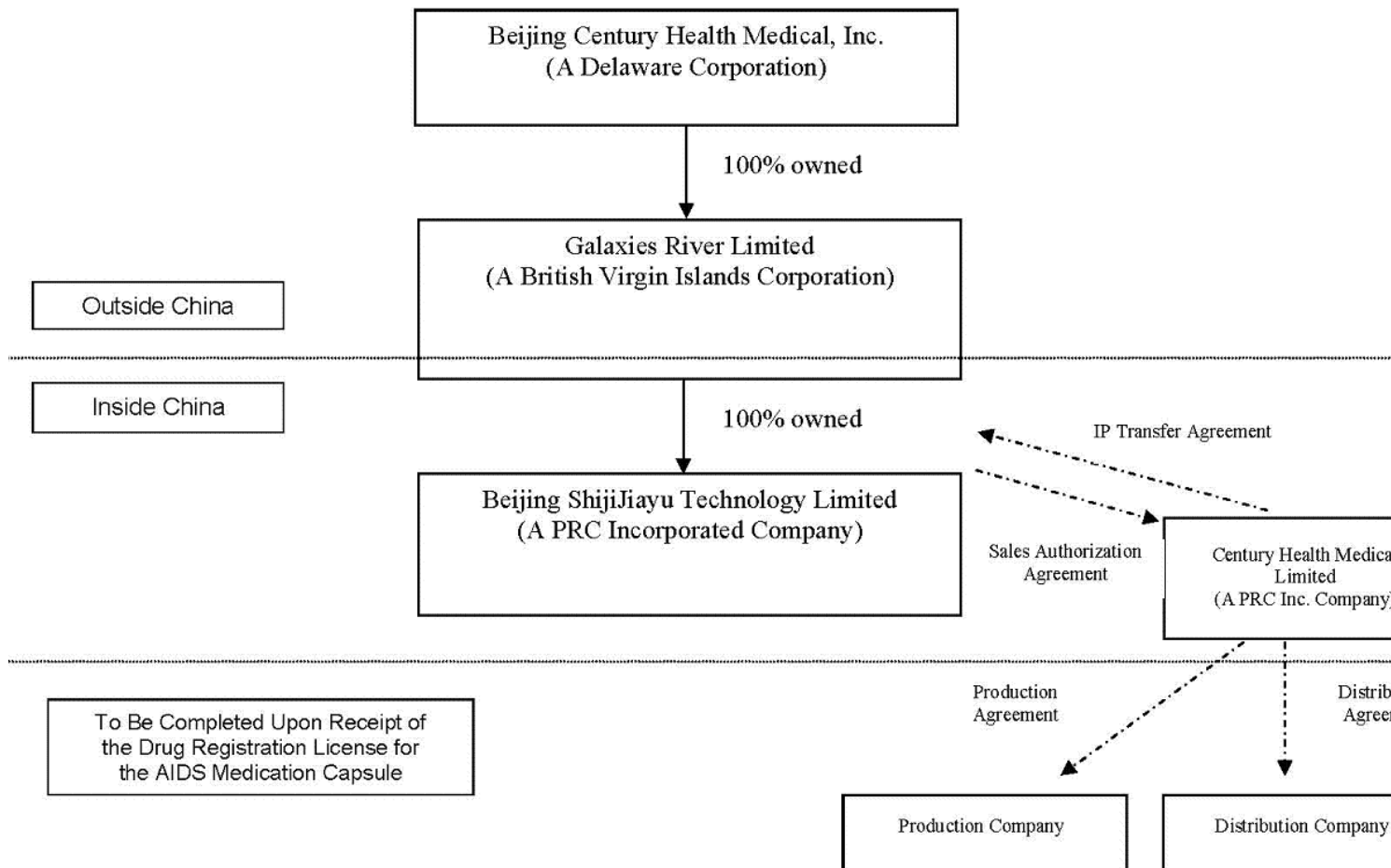
As disclosed on Form 8-K filed with the Securities and Exchange Commission on March 8, 2010, on February 28, 2010, BSTL and CHML entered into an Amended Sales and Production Authorization Agreement (the "Amended Sales and Production Authorization Agreement"), pursuant to which BSTL transferred both the production and sales rights of the AIDS Medication Capsule back to CHML. Pursuant to the terms of the Amended Sales and Production Authorization Agreement, BSTL transferred 100% of the production rights and 100% of the sales rights of the AIDS Medication Capsule to CHML. CHML was not required to provide any services or pay any fees to BSTL for the transfer of the production and sales rights; however, once CHML begins selling the AIDS Medication Capsule, CHML is required to pay BSTL 9% of the sales revenue that CHML generates through its sales of the AIDS Medication Capsule. Under the Amended Sales and Production Authorization Agreement, CHML is solely responsible for the production costs associated with the sales of the AIDS Medication Capsule. The Amended Sales and Production Authorization Agreement may be terminated by either party with fifteen (15) days prior written notice if the other party commits a material breach of the Amended Sales and Production Authorization Agreement.

The foregoing description of the Amended Sales and Production Authorization Agreement does not purport to be complete and is qualified in its entirety by reference to the complete text of the Amended Sales and Production Authorization Agreement, which was filed hereto as Exhibit 10.4 to a Form 8-K filed by the Company with the Securities and Exchange Commission on March 8, 2010, which is hereby by reference.

Production and Distribution Agreements

The AIDS Medication Capsule is currently undertaking the preparation work of the clinical trials in an effort to receive the requisite governmental approval for nationwide production and distribution. Once BSTL receives the necessary governmental approval for nationwide production and distribution, it is anticipated that CHML, pursuant to its rights under the Amended Sales and Production Authorization Agreement, will enter into contracts with both manufacturers and wholesale distributors for the large scale production and distribution of the AIDS Medication Capsule throughout the PRC.

The chart below depicts the current and anticipated corporate and business structure of the Registrant. The Registrant owns 100% of the capital stock of Galaxies River Limited and has no other direct subsidiaries. Galaxies owns 100% of the capital stock of BSTL and has no other direct subsidiaries. BSTL has no subsidiaries:



Plan of Operation

As noted above, the Company is currently undertaking the preparation work of the clinical trials in Beijing in an effort to obtain a Drug Registration License for the AIDS Medication Capsule; the Drug Registration License will provide the Company with the authority to produce and distribute the AIDS Medication Capsule throughout the PRC. The Company's plan of operation for the next twelve months is to work towards obtaining the Drug Registration License from the Chinese State Food and Drug Administration ("CSFDA"), and then promoting the production and nationwide distribution of the AIDS Medication Capsule. The Company estimates that the clinical trials will be completed within approximately 6-9 months, and that the costs the Company will incur relating to the clinical trials will be approximately US\$2 million dollars. Currently, the Company has not yet earned any revenue from its business operations and has no current source of liquidity other than cash on hand and potential revenue from business operations. The Company believes that it may not have sufficient funds to meet the working capital requirements to sustain its business operations for the next twelve months. Prior to the receipt of any revenue from its business operations, the Company anticipates that it will rely on the cash on hand, which was made available by an interest-free, unsecured advance by the Company's majority stockholder, Yan Tsang, to pay expenses on its behalf. Additionally, we anticipate raising the necessary funds for the

clinical trials of the AIDS Medication Capsule through a private placement offering of the Company's common stock; the specific details of such an offering have not yet been determined. If the Company is unable to generate any revenue or raise additional funds, it may not be able to sustain its business operations.

Liquidity and Capital Resources

As of February 28, 2010, the Company's balance sheet reflects total assets of \$30,394 in the form of cash and cash equivalents, and total liabilities of \$111,958. As noted above, the Company has not yet earned any revenue from its business operations and has no current source of liquidity other than cash on hand and potential revenue from business operations. The Company believes that it may not have sufficient funds to meet the working capital requirements to sustain its business operations for the next twelve months. Prior to the receipt of any revenue from its business operations, the Company anticipates that it will rely on the cash on hand, which was made available by an interest-free, unsecured advance by the Company's majority stockholders to pay expenses on its behalf. Additionally, we anticipate raising the necessary funds for the clinical trials of the AIDS Medication Capsule through a private placement offering of the Company's common stock; the specific details of such an offering have not yet been determined. If the Company is unable to generate any revenue or raise additional funds, it may not be able to sustain its business operations.

Off Balance Sheet Arrangements

As of February 28, 2010, the Company did not have any off balance sheet arrangements

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK.

Not Applicable

ITEM 4T. CONTROLS AND PROCEDURES.

Disclosure Controls and Procedures

Disclosure Controls and Procedures

The Securities and Exchange Commission defines the term "disclosure controls and procedures" to mean the controls and other procedures of an issuer that are designed to ensure that information required to be disclosed in the reports that it files or submits under the Securities Exchange Act of 1934 is recorded, processed, summarized and reported, within the time periods specified in the Securities and Exchange 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 an issuer in the reports that it files or submits under the Securities Exchange Act of 1934 is accumulated and communicated to the issuer's management, including its principal executive and principal financial officers, or persons performing similar functions, as appropriate to allow timely decisions regarding required disclosure. The Company maintains such a system of controls and procedures in an effort to ensure that all information which it is required to disclose in the reports it files under the Securities Exchange Act of 1934 is recorded, processed, summarized and reported within the time periods specified under the SEC's rules and forms and that information required to be disclosed is accumulated and communicated to principal executive and principal financial officers to allow timely decisions regarding disclosure.

As of the end of the period covered by this report, we carried out an evaluation, under the supervision and with the participation of our chief executive officer and chief financial officer, of the effectiveness of the design and operation of our disclosure controls and procedures. Based on this evaluation, our chief executive officer and chief financial officer initially concluded that our disclosure controls and procedures were effective. Subsequently, we determined that we had a material weakness, as described below, in our disclosure controls

and procedures. Therefore, in connection with the filing of this amended quarterly report on Form 10-Q/A, our chief executive officer and chief financial officer re-evaluated the effectiveness of our disclosure controls and procedures and concluded that, as of the end of the period covered by this report, our disclosure controls and procedures were not effective.

As reported in a filing on Form 8-K/A on June 7, 2010, subsequent to the filing of our report on Form 10-Q for the fiscal period ended February 28, 2010, management determined that previously issued audited financial statements of the Registrant for its fiscal years ended November 30, 2008 and 2009, which were included in the Registrant's reports on Form 10-K for the fiscal year ended November 30, 2009, and previously issued interim unaudited financial statements which were included in the Registrant's reports on Form 10-Q for the periods ended February 28, 2009, May 31, 2009, August 31, 2009, and February 28, 2010 should no longer be relied on because of an error in such financial statements. Specifically, management initially determined that due to the Registrant's financial arrangement with CHML from October 20, 2008 through February 28, 2010, CHML was considered to be a variable interest entity of the Registrant, and as such, the Registrant was required to consolidate its financial statements with those of CHML for the specified periods. Management has subsequently concluded that this determination regarding CHML was erroneous, and has instead concluded that transfer rights that the Registrant possesses with CHML do not establish a variable interest entity relationship, but rather such transfer rights are to be treated as capital contributions from shareholders of CHML. Accordingly, a restatement of the Registrant's financial statements was necessary in order to amend and restate information regarding capital contributions to the Registrant for the fiscal period ended February 28, 2010, and the related notes thereto. As a result of the foregoing, management determined that a material weakness existed with respect to our reporting of complex non-routine transactions. This weakness was a result of our incorrect conclusion regarding the variable interest relationship with CHML and the treatment of capital contributions to the Registrant.

Subsequent to the filing of our report on Form 10-Q for the fiscal period ended February 28, 2010, to remediate the weakness in our disclosure controls and procedures, we engaged third party consultants to assist us in identifying and analyzing complex non-routine transactions and with determining the appropriate accounting treatment for any such complex, non-routine transactions.

Changes in Internal Control over Financial Reporting

Our management revised its assessment of the effectiveness of our internal control over financial reporting as of November 30, 2009, originally included in our report on Form 10-K filed on April 14, 2010. Subsequent to filing, on April 19, 2010, of our report on Form 10-Q for the period ended February 28, 2010, we identified errors in our 2009 financial statements and have restated those financial statements in a report on Form 10-K/A. We have also restated our interim unaudited financial statements for the period ended February 28, 2010, in this report on Form 10-Q/A. Management has concluded that these errors resulted from control deficiencies that represent material weakness in internal control over financial reporting. As a result, management revised its assessment of the effectiveness of our internal control over financial reporting due to material weakness in our reporting of complex, non-routine transactions, and concluded that as of November 30, 2009, February 28, 2009, May 31, 2009, August 31, 2009, and February 28, 2010 our internal control over financial reporting was not effective.

Subsequent to filing of our report on Form 10-Q for the period ended February 28, 2010, to remediate the weakness in our internal controls over financial reporting, we hired third party consultants to assist us in identifying and analyzing complex non-routine transactions and determining the appropriate accounting treatment for any such complex non-routine transactions.

PART II - OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS.

The Company is not a party to any pending legal proceedings, and no such proceedings are known to be contemplated. No director, officer or affiliate of the Company, and no owner of record or beneficial owner of more than 5.0% of the securities of the Company, or any associate of any such director, officer or security holder is a party adverse to the Company or has a material interest adverse to the Company in reference to pending litigation.

ITEM 1A. RISK FACTORS.

Not Applicable.

ITEM 2. UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS.

None.

ITEM 3. DEFAULTS UPON SENIOR SECURITIES.

None.

ITEM 4. (REMOVED AND RESERVED)

ITEM 5. OTHER INFORMATION.

None.

ITEM 6. EXHIBITS.

The following exhibits are filed herewith:

- 3(i) Articles of Incorporation (incorporated by reference from Registration Statement on Form 10-SB filed with the Securities and Exchange Commission on February 22, 2006).
- 3(ii) Bylaws (incorporated by reference from Registration Statement on Form 10-SB filed with the Securities and Exchange Commission on February 22, 2006).
- 10.2 IP Transfer Agreement, dated September 16, 2008 by and between CHML and BSTL (incorporated by reference from Form 8-K filed with the Securities and Exchange Commission on October 23, 2008).
- 10.3 Sales and Production Authorization Agreement dated September 17, 2008 by and between CHML and BSTL (incorporated by reference from Form 8-K filed with the Securities and Exchange Commission on October 23, 2008).
- 10.4 Amended Sales and Production Authorization Agreement dated February 28, 2010 by and between CHML and BSTL (incorporated by reference from Form 8-K filed with the Securities and Exchange Commission on March 8, 2010).
- 31.1 Certifications pursuant to Rule 13a-14(a) or 15d-14(a) under the Securities Exchange Act of 1934, as amended, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.*
- 31.2 Certifications pursuant to Rule 13a-14(a) or 15d-14(a) under the Securities Exchange Act of 1934, as amended, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.*

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

* Filed Herewith

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.

BEIJING CENTURY HEALTH MEDICAL, INC.

By: /s/ Wilson Cheung

Wilson Cheung, Director, Chief Executive Officer, Chief Financial Officer, and Principal Accounting Officer

Date: January 7, 2011

CERTIFICATIONS

I, Wilson Cheung, certify that:

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

Date: January 7, 2011

/s/ Wilson Kin Cheung
Chief Executive Officer

CERTIFICATIONS

I, Wilson Cheung, certify that:

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

Date: January 7, 2011

/s/ Wilson Cheung
Chief Financial Officer

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 quarterly report of Beijing Century Health Medical, Inc. (the "Company") on Form 10-Q/A for the fiscal period ended February 28, 2010 (the "Report"), I, Wilson Cheung, Chief Executive Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

- 1) The Report fully complies with the requirement 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 Company's financial position and results of operations.

/s/ Wilson Cheung

Wilson Cheung, Chief Executive Officer

Date: January 7, 2011

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 quarterly report of Beijing Century Health Medical, Inc. (the "Company") on Form 10-Q/A for the fiscal period ended February 28, 2010 (the "Report"), I, Wilson Cheung, Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

- 1) The Report fully complies with the requirement 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 Company's financial position and results of operations.

/s/ Wilson Cheung

Wilson Cheung, Chief Financial Officer

Date: January 7, 2011