FORM 10-Q

Quarterly report pursuant to sections 13 or 15(d)

Filing Date: **2013-01-15** | Period of Report: **2012-11-30**
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FILER

NVCN CORP

CIK:**740571**| IRS No.: **133074570** | State of Incorp.:**DE** | Fiscal Year End: **0531**
Type: **10-Q** | Act: **34** | File No.: **000-13187** | Film No.: **13530114**
SIC: **3841** Surgical & medical instruments & apparatus

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U.S. SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-Q

(Mark One)

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

FOR THE QUARTERLY PERIOD ENDED NOVEMBER 30, 2012

OR

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

FOR THE TRANSITION PERIOD FROM __________ TO __________

COMMISSION FILE NUMBER: 0-13187

NVCN CORPORATION

(Exact Name of Registrant as Specified in Its Charter)

Delaware	**13-3074570**
(State or Other Jurisdiction of Incorporation or Organization)	(IRS Employer Identification No.)
7617 Currell Blvd., Suite 200, Woodbury, Minnesota	**55125**
(Address of Principal Executive Offices)	(Zip Code)

(612) 750-5855
(Registrant's Telephone Number)

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) been subject to such filing requirements for the past 90 days. Yes £ No T

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

Large accelerated filer	☐	Accelerated filed	☐
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 T No £

As of January 14, 2013 the Registrant had 14,548,371 shares of common stock issued and outstanding.

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PART I – FINANCIAL INFORMATION

ITEM 1: FINANCIAL STATEMENTS.

NVCN CORPORATION
BALANCE SHEET
(Unaudited)

	November 30, 2012	May 31, 2012
ASSETS		
Current assets		
Cash	$ 17	$ 8
Note receivable	15,000	15,000
Total Assets	$ 15,017	$ 15,008
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current Liabilities		
Accounts payable	116,980	104407
Accrued interest	14,752	13,317
Accrued compensation- related party	98,386	73,386
Notes payable- related parties	5,460	5,310
Notes payable- third party	90,413	90,413
Total Current Liabilities	325,991	286,833
Stockholders' Deficit		
Common stock, $0.001 par value; authorized 50,000,000 shares; issued and outstanding 14,548,371 shares respectively	14,548	14,548
Preferred stock, $0.01 par value authorized 10,000,000 shares; issued and outstanding; none	-	-
Additional paid-in capital	9,335,364	9,335,364
Retained earnings (deficit)	(9,660,886)	(9,621,737)
Total Stockholders' Deficit	(310,374)	(271,825)
Total liabilities and stockholders deficit	$ 15,017	$ 15,008

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

NVCN CORPORATION
STATEMENTS OF OPERATIONS
(Unaudited)

	Three Months Ended		Six Months Ended	
	November 30			
	2012	2011	2012	2011
Revenue	$ -	$ -	$ -	$ -
Selling, General, and Administrative Expenses	19,087	17,500	37,714	30,020
Operating loss	(19,087)	(17,500)	(37,714)	(30,020)
Other income(expense)				
Interest expense	(717)	(717)	(1,435)	(1,435)
Total other income(expense)	(717)	(717)	(1,435)	(1,435)
Net loss	$ (19,804)	$ (18,217)	(39,149)	(31,455)
Basic and Diluted Loss per Common Share				
Net loss	$ (0.00)	$ (0.00)	$ (0.00)	$ (0.00)
Weighted Average Number of Common Shares Used to Compute Net loss per Weighted Average Share	14,548,371	14,548,371	14,548,371	14,548,371

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

NVCN CORPORATION
STATEMENTS OF CASH FLOWS
(Unaudited)

	Six Months Ended November 30, 2012	Six Months Ended November 30, 2011
Operating Activities		
Net Income (Loss) Before Extraordinary Item	$ (39,149)	$ (31,445)
Adjustments to Reconcile Net (Loss) to Net Cash (Required) by Operating Activities:		
Accounts payable	12,573	-
Accrued Interest	1,435	1,435
Accrued compensation-related party	25,000	25,000
Net Cash Required by Operating Activities	(141)	(5,020)
Investing Activities:		
Cash given in consideration with stock and other assets for the reduction of accrued compensation liabilities	-	-
Net Cash Required by Investing Activities	-	-
Financing Activities:		
Notes payable-related party	150	5,000
Net Cash Provided by Financing Activities	150	5,000
Increase (Decrease) in Cash and Cash Equivalents	9	(20)
Cash and Cash Equivalents at Beginning Of Period	8	28
Cash and Cash Equivalents at End of Period	$ 17	8
Supplemental schedules of cash flow information:		
Interest paid	-	-
Income Taxes paid	-	-

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

NVCN CORPORATION
NOTES TO FINANCIAL STATEMENTS
(Unaudited)

NOTE 1: BASIS OF PRESENTATION

The accompanying unaudited interim consolidated financial statements of NVCN Corporation ("NVCN") 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 consolidated financial statements and notes thereto contained in NVCN's May 31, 2012 Annual Report filed with the SEC on Form 10-K. In the opinion of management, all adjustments, consisting of normal recurring adjustments, necessary for a fair presentation of financial position and the results of operations for the interim periods presented have been reflected herein. The results of operations for interim periods are not necessarily indicative of the results to be expected for the full year. Notes to the financial statements which would substantially duplicate the disclosure contained in the audited financial statements for the most recent fiscal year end May 31, 2012 as reported on Form 10-K, have been omitted.

NOTE 2: GOING CONCERN CONSIDERATIONS

As shown in the accompanying interim financial statements, the Company has incurred a net loss of $39,149 for the six months ending November 30, 2012. As of November 30, 2012, the Company reported an accumulated deficit of $9, 660,896. The Company has no sales or revenue. The Company's ability to generate net income and positive cash flows is dependent on the ability to acquire or start an operating entity as well as the ability to raise additional capital. Management is following strategic plans to accomplish these objectives, but success is not guaranteed. As of November 30, 2012, these factors raise substantial doubt about the Company's ability to continue as a going concern. The financial statements do not include any adjustments to reflect the possible future effects on the recoverability and classification of assets or the amounts and classification of liabilities that may result from the outcome of this uncertainty.

NOTE 3: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

<u>Basis of Presentation</u>

The accounting and reporting policies of the Company conform to U.S. generally accepted accounting principles (US GAAP).

<u>Going Concern</u>

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America, which contemplate continuation of the Company as a going concern. However, the Company has no established source of revenue. This matter raises substantial doubt about the Company's ability to continue as a going concern. These financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts, or amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

The Company intends to pursue acquisitions of various business opportunities that, in the opinion of management, will provide a profit to the Company; however, the Company does not have the working capital to be successful in this effort or to service its debt. These factors raise substantial doubt about its ability to continue as a going concern.

Continuation of the Company as a going concern is dependent upon obtaining additional working capital and the management of the Company has developed a strategy that it believes will accomplish this objective through additional equity funding which will enable the Company to operate for the coming year. There is no guarantee that additional funding will be obtained or that the Company will be successful in it funding efforts or acquiring any profitable business opportunities.

Basic and Diluted Earnings (Loss) per Share

The Company reports earnings (loss) per share in accordance with ASC 260, "Earnings per Share." Basic earnings (loss) per share are computed by dividing income (loss) available to common stockholders by the weighted average number of common shares available. Diluted earnings (loss) per share is computed similar to basic earnings (loss) per share except that the denominator is increased to include the number of additional common shares that would have been outstanding if the potential common shares had been issued and if the additional common shares were dilutive.

The Company has no potential dilutive instruments and accordingly, basic loss and diluted share loss per share are equal.

Estimates and Assumptions

Management uses estimates and assumptions in preparing financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of the assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that were assumed in preparing these financial statements.

Statement of Cash Flows

For the purposes of the statement of cash flows, the Company considers all highly liquid investments with a maturity of three months or less to be cash equivalents.

Revenue Recognition

The Company has not recognized any revenues from its operations.

NOTE 4: RECENT ACCOUNTING PRONOUNCEMENTS

We do not expect the adoption of recently issued accounting pronouncements to have a significant impact on our results of operations, financial position or cash flow.

NOTE 5: RELATED PARTY TRANSACTION

As of November 30, 2012 an officer was due $98,386 in accrued compensation and $5,460 as an advance from the officer. The advances are on demand and bear no interest.

NOTE 6: INCOME TAXES

The Company follows Accounting Standards Codification 740, Accounting for Income Taxes.

Under section 382 of the Internal Revenue Code such a change in control negates much of the tax loss carry forward and deferred income tax. Deferred income taxes reflect the net tax effects of (a) temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for income tax reporting purposes, and (b) net operating loss carry forwards. For federal income tax purposes, the Company uses the accrual basis of accounting, the same that is used for financial reporting purposes.

NOTE 7: COMMITMENTS AND CONTINGENCIES

In December 2003, the Company executed an agreement with its stock transfer agent to settle all past outstanding obligations for $8,000. The payment was subsequently made in January 2004 per the terms of the agreement. As part of the settlement, the Company entered into an agreement to retain the stock transfer agent through December 2006 at the mutually agreed rate of $625 per month. As of November 30, 2012 the Company has an outstanding balance of $ 23,013 with the stock transfer agent.

ITEM 2: MANAGEMENTS DISCUSSION AND ANALYSIS

This report contains forward looking statements within the meaning of Section 27A of the Securities Act of 1933, as amended and Section 21E of the Securities Exchange Act of 1934, as amended. NVCN's actual results could differ materially from those set forth on the forward looking statements as a result of the risks set forth in NVCN Corporation's filings with the Securities and Exchange Commission, general economic conditions, and changes in the assumptions used in making such forward looking statements.

OVERVIEW

NVCN Corporation (the Company) was incorporated in the State of Delaware on April 20, 1981, with the name Cardio-Pace Medical, Inc. On November 24, 1987, the Company's name was changed to Novacon Corporation, and on February 20, 2001, the name was changed to NVCN Corporation.

The Company was incorporated in 1981 with authorized capital of 15,000,000 common shares with a par value of $0.01. On February 14, 2001, the shareholders of the Company approved (and on June 20, 2002, the Company effected) a 1 for 12 reverse common stock split, a reduction of common stock par value from $0.01 to $0.001, an increase of authorized capital to 50,000,000 common shares and authorized the board of directors to issue preferred shares of which 10,000,000 with a par value of $0.01 were authorized. The accompanying financial statements reflect all share data based on the 1 for 12 reverse common stock split basis.

The Company was engaged in the business of assembling and distributing disposable drug infusion pumps designed for hospital and home pain management applications, under an exclusive United States manufacturing and marketing agreement with the purported Japanese developer of the proprietary technology. In the second quarter of 2000, the Company discontinued its business operations and since that date has remained inactive.

RESULTS OF OPERATIONS

During the three and six month period ending November 30, 2012 and 2011 the Company had no revenues. General and Administrative expense totaled $19,087 and $37,714 for the three and six months ending November 30, 2012 compared to $17,500 and $30,020 for the same period in 2011. Interest expense was $717 and $1,435 for the three and six month periods ending November 30, 2012 and $717 and $1,435 for the same period in 2011. Net loss in the three and six month period was $19,804 and $39,149 in November 30, 2012 and $18,217 and $31,455 for the same periods in 2011. The loss was a result of no revenue and during both 2012 and 2011 along with administrative expenses and interest.

LIQUIDITY AND CAPITAL RESOURCES

At November 30, 2012, the Company had $15,017 in current assets and current liabilities of $325,991, resulting in working capital deficit of $310,974. Shareholders' deficit as of November 30, 2012 was $310,974. Except for funds of $5,460 advanced by a related party there exist no agreements or understandings with regard to loan agreements by or with the Officers, Directors, principals, affiliates or shareholders of the Company.

Net cash used in operations for the period ending November 30, 2012 was $141 compared to net cash used of $5,020 for the same period in 2011. Net cash used in investing activities for the period ending November 30, 2012 was zero as well as for the same period in 2011. Net cash provided by financing activities during the period ended November 30, 2012 was $150 compared to net cash provided of $5,000 in 2011.

The Company's existing capital may not be sufficient to meet the Company's cash needs, including the costs of compliance with the continuing reporting requirements of the Securities Exchange Act of 1934, as amended. This condition raises substantial doubt as to the Company's ability to continue as a going concern. The financial statements do not include any adjustments that might be necessary if NVCN is unable to continue as a going concern.

EMPLOYEES

As of November 30, 2012 the Company had no employees

CAPITAL EXPENDITURES

There were no capital expenditures during the quarter ended November 30, 2012.

ITEM 3: QUANTITATIVE AND QUALITATIVE DISCLOSUREES ABOUT MARKET RISK

As a "smaller reporting company" as defined by Item 10 of Regulation S-K NVCN is not required to provide information required under this Item.

ITEM 4: CONTROLS AND PROCEDURES

Evaluation of Disclosure Controls and Procedures

Based on their evaluation of our disclosure controls and procedures(as defined in Rule 13a-15e under the Securities Exchange Act of 1934 the "Exchange Act"), our principal executive officer and principal financial officer have concluded that as of the end of the period covered by this quarterly report on Form 10-Q such disclosure controls and procedures were not effective to ensure that information required to be disclosed by us in reports that we file or submit under the Exchange Act is recorded, processed, summarized and reported within the time periods specified in Securities and Exchange Commission rules and forms because of the identification of a material weakness in our internal control over financial reporting which we view as an integral part of our disclosure controls and procedures. The material weakness relates to the lack of segregation of duties in financial reporting, as our financial reporting and all accounting functions are performed by an external consultant with no oversight by a professional with accounting expertise. Our CEO/CFO does not possess accounting expertise and our company does not have an audit committee. This weakness is due to the company's lack of working capital to hire additional staff. To remedy this material weakness, we intend to engage another accountant to assist with financial reporting as soon as our finances will allow.

Changes in Internal Control over Financial Reporting.

Except as noted above, there have been no changes in our internal control over financial reporting identified in connection with the evaluation required by paragraph (d) of Exchange Act Rules 13a-15 or 15d-15 that occurred during our first quarter 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

None

ITEM 1A: RISK FACTORS

There have been no material changes to NVCN's risk factors as previously disclosed in our most recent 10-K filing for the year ending May 31, 2012.

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

None

ITEM 3: DEFAULTS UPON SENIOR SECURITIES

Not Applicable.

ITEM 4: MINE SAFETY INFORMATION

None

ITEM 5: OTHER INFORMATION.

None

ITEM 6: EXHIBITS AND REPORTS ON FORM 8-K.

None

Exhibits

Exhibits included or incorporated by reference herein are set forth in the attached Exhibit Index.

SIGNATURE

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the Company has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

NVCN Corporation.

Dated: January 14, 2013

By: */s/ Gary Borglund*
Gary Borglund, Principal Executive Officer
and Principal Financial Officer

Number	Description
31	Rule 13a-14(a)/15d-14(a) Certification of Gary Borglund (filed herewith).
32	Section 1350 Certification of Gary Borglund (filed herewith).
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

** XBRL (Extensible Business Reporting Language) information is furnished and not filed or a part of a registration statement or prospectus for purposes of Sections 11 or 12 of the Securities Act of 1933, as amended, is deemed not filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and otherwise is not subject to liability under these sections.

EXHIBIT 31.1

FORM OF CERTIFICATION

PURSUANT TO RULE 13a-14 AND 15d-14
UNDER THE SECURITIES EXCHANGE ACT OF 1934, AS AMENDED

CERTIFICATION

I, Gary Borglund, certify that:

1. I have reviewed this quarterly report on Form 10- Q of NVCN Corporation:

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 officer 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.

Dated: January 14, 2013

By: */s/ Gary Borglund*
Gary Borglund
Principal Executive Officer and Principal
Financial Officer

EXHIBIT 32

CERTIFICATIONS PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002
(18 U.S.C. SECTION 1350)

In connection with the Quarter Report of NVCN Corporation on Form 10-Q for the year ended November 30, 2012, as filed with the Securities and Exchange Commission (the "Report") Gary Borglund, Chief Executive Officer and Chief Financial Officer of the Company, does hereby certify, pursuant to §906 of the Sarbanes-Oxley Act of 2002 (18 U.S.C. §1350), that to his knowledge:

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 results of operation of the Company.

Dated: January 14, 2013

By: */s/ Gary Borglund*
Gary Borglund
Principal Executive Officer and Principal
Financial Officer

This certification accompanies the Report pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 and shall not, except to the extent required by the Sarbanes-Oxley Act of 2002, be deemed filed by the Company for purposes of Section 18 of the Securities Exchange Act of 1934, as amended.

RECENT ACCOUNTING PRONOUNCEMENTS	6 Months Ended Nov. 30, 2012
Recent Accounting Pronouncements	
Note 4. RECENT ACCOUNTING PRONOUNCEMENTS	We do not expect the adoption of recently issued accounting pronouncements to have a significant impact on our results of operations, financial position or cash flow.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	6 Months Ended
	Nov. 30, 2012

Summary Of Significant Accounting Policies

Note 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accounting and reporting policies of the Company conform to U.S. generally accepted accounting principles (US GAAP).

Going Concern

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America, which contemplate continuation of the Company as a going concern. However, the Company has no established source of revenue. This matter raises substantial doubt about the Company's ability to continue as a going concern. These financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts, or amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

The Company intends to pursue acquisitions of various business opportunities that, in the opinion of management, will provide a profit to the Company; however, the Company does not have the working capital to be successful in this effort or to service its debt. These factors raise substantial doubt about its ability to continue as a going concern.

Continuation of the Company as a going concern is dependent upon obtaining additional working capital and the management of the Company has developed a strategy that it believes will accomplish this objective through additional equity funding which will enable the Company to operate for the coming year. There is no guarantee that additional funding will be obtained or that the Company will be successful in it funding efforts or acquiring any profitable business opportunities.

Basic and Diluted Earnings (Loss) per Share

The Company reports earnings (loss) per share in accordance with ASC 260, "Earnings per Share." Basic earnings (loss) per share are computed by dividing income (loss) available to common stockholders by the weighted average number of common shares available. Diluted earnings (loss) per share is computed similar to basic earnings (loss) per share except that the denominator is increased to include the number of additional common shares that would have been outstanding if the potential common shares had been issued and if the additional common shares were dilutive.

The Company has no potential dilutive instruments and accordingly, basic loss and diluted share loss per share are equal.

Estimates and Assumptions

Management uses estimates and assumptions in preparing financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of the assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that were assumed in preparing these financial statements.

Statement of Cash Flows

For the purposes of the statement of cash flows, the Company considers all highly liquid investments with a maturity of three months or less to be cash equivalents.

Revenue Recognition

The Company has not recognized any revenues from its operations.

BALANCE SHEET(Unaudited) (USD $)	Nov. 30, 2012	May 31, 2012
ASSETS		
Cash	$ 17	$ 8
Note receivable	15,000	15,000
Total Assets	15,017	15,008
LIABILITIES AND STOCKHOLDERS' DEFICIT		
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Accrued compensation - related parties	98,386	73,386
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Total Current Liabilities	325,991	286,833
Shareholders' deficit		
Common stock, $0.001 par value; authorized 50,000,000 shares; issued and outstanding 14,548,371 shares respectively	14,548	14,548
Preferred stock, $0.01 par value authorized 10,000,000 shares; issued and outstanding; none		
Additional paid-in capital	9,335,364	9,335,364
Retained earnings (deficit)	(9,660,886)	(9,621,737)
Total shareholders' deficit	(310,374)	(271,825)
Total liabilities and shareholders' equity(deficit)	$ 15,017	$ 15,008

BASIS OF PRESENTATION	6 Months Ended Nov. 30, 2012
Basis Of Presentation	
Note 1. BASIS OF PRESENTATION	The accompanying unaudited interim consolidated financial statements of NVCN Corporation ("NVCN") 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 consolidated financial statements and notes thereto contained in NVCN' s May 31, 2012 Annual Report filed with the SEC on Form 10-K. In the opinion of management, all adjustments, consisting of normal recurring adjustments, necessary for a fair presentation of financial position and the results of operations for the interim periods presented have been reflected herein. The results of operations for interim periods are not necessarily indicative of the results to be expected for the full year. Notes to the financial statements which would substantially duplicate the disclosure contained in the audited financial statements for the most recent fiscal year end May 31, 2012 as reported on Form 10-K, have been omitted.

GOING CONCERN CONSIDERATIONS	6 Months Ended Nov. 30, 2012
Going Concern Considerations	
Note 2. GOING CONCERN CONSIDERATIONS	As shown in the accompanying interim financial statements, the Company has incurred a net loss of $39,149 for the six months ending November 30, 2012. As of November 30, 2012, the Company reported an accumulated deficit of $9,660,896. The Company has no sales or revenue. The Company' s ability to generate net income and positive cash flows is dependent on the ability to acquire or start an operating entity as well as the ability to raise additional capital. Management is following strategic plans to accomplish these objectives, but success is not guaranteed. As of November 30, 2012, these factors raise substantial doubt about the Company' s ability to continue as a going concern. The financial statements do not include any adjustments to reflect the possible future effects on the recoverability and classification of assets or the amounts and classification of liabilities that may result from the outcome of this uncertainty.

BALANCE SHEET(Unaudited) (Parenthetical) (USD $)	Nov. 30, 2012	May 31, 2012
Statement of Financial Position [Abstract]		
Common stock, par value	$ 0.001	$ 0.001
Common stock, Authorized	50,000,000	50,000,000
Common stock, Issued	14,548,371	14,548,371
Common stock, outstanding	14,548,371	14,548,371
Preferred stock, par value	$ 0.01	$ 0.01
Preferred stock, Authorized	10,000,000	10,000,000
Preferred stock, Issued	0	0
Preferred stock, outstanding	0	0

Document and Entity Information	6 Months Ended Nov. 30, 2012	Jan. 14, 2013
Document And Entity Information		
Entity Registrant Name	NVCN CORPORATION	
Entity Central Index Key	0000740571	
Document Type	10-Q	
Document Period End Date	Nov. 30, 2012	
Amendment Flag	false	
Current Fiscal Year End Date	--05-31	
Is Entity a Well-known Seasoned Issuer?	No	
Is Entity a Voluntary Filer?	No	
Is Entity's Reporting Status Current?	Yes	
Entity Filer Category	Smaller Reporting Company	
Entity Common Stock, Shares Outstanding		14,548,371
Document Fiscal Period Focus	Q2	
Document Fiscal Year Focus	2013	

STATEMENTS OF OPERATIONS(Unaudited) (USD $)	3 Months Ended		6 Months Ended	
	Nov. 30, 2012	Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2011
Income Statement [Abstract]				
Selling, General, and Administrative Expenses	$ 19,087	$ 17,500	$ 37,714	$ 30,020
Operating loss	(19,087)	(17,500)	(37,714)	(30,020)
Other income(expense)				
Interest expense	(717)	(717)	(1,435)	(1,435)
Total other income(expense)	(717)	(717)	(1,435)	(1,435)
Net loss	$ (19,804)	$ (18,217)	$ (39,149)	$ (31,455)
Basic and Diluted Loss per Common Share Net loss	$ 0	$ 0	$ 0	$ 0
Weighted Average Number of Common Shares Used to Compute Net loss per Weighted Average Share	14,548,371	14,548,371	14,548,371	14,548,371

COMMITMENTS AND CONTINGENCIES	6 Months Ended Nov. 30, 2012
Commitments And Contingencies	
Note 7. COMMITMENTS AND CONTINGENCIES	In December 2003, the Company executed an agreement with its stock transfer agent to settle all past outstanding obligations for $8,000. The payment was subsequently made in January 2004 per the terms of the agreement. As part of the settlement, the Company entered into an agreement to retain the stock transfer agent through December 2006 at the mutually agreed rate of $625 per month. As of November 30, 2012 the Company has an outstanding balance of $ 23,013 with the stock transfer agent.

INCOME TAXES	6 Months Ended Nov. 30, 2012
Income Taxes	
Note 6. INCOME TAXES	The Company follows Accounting Standards Codification 740, Accounting for Income Taxes. Under section 382 of the Internal Revenue Code such a change in control negates much of the tax loss carry forward and deferred income tax. Deferred income taxes reflect the net tax effects of (a) temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for income tax reporting purposes, and (b) net operating loss carry forwards. For federal income tax purposes, the Company uses the accrual basis of accounting, the same that is used for financial reporting purposes.

RELATED PARTY TRANSACTION (Details Narrative) (USD $)	Nov. 30, 2012	May 31, 2012
Related Party Transaction Details Narrative		
Accrued compensation	$ 98,386	$ 73,386
Outstanding balance due to the officer	$ 5,460	

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Policies)	6 Months Ended Nov. 30, 2012
Summary Of Significant Accounting Policies Policies	
Basis of Presentation	The accounting and reporting policies of the Company conform to U.S. generally accepted accounting principles (US GAAP).
Going concern	The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America, which contemplate continuation of the Company as a going concern. However, the Company has no established source of revenue. This matter raises substantial doubt about the Company's ability to continue as a going concern. These financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts, or amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern. The Company intends to pursue acquisitions of various business opportunities that, in the opinion of management, will provide a profit to the Company; however, the Company does not have the working capital to be successful in this effort or to service its debt. These factors raise substantial doubt about its ability to continue as a going concern. Continuation of the Company as a going concern is dependent upon obtaining additional working capital and the management of the Company has developed a strategy that it believes will accomplish this objective through additional equity funding which will enable the Company to operate for the coming year. There is no guarantee that additional funding will be obtained or that the Company will be successful in it funding efforts or acquiring any profitable business opportunities.
Basic and Diluted Earnings (Loss) per Share	The Company reports earnings (loss) per share in accordance with ASC 260, "Earnings per Share." Basic earnings (loss) per share are computed by dividing income (loss) available to common stockholders by the weighted average number of common shares available. Diluted earnings (loss) per share is computed similar to basic earnings (loss) per share except that the denominator is increased to include the number of additional common shares that would have been outstanding if the potential common shares had been issued and if the additional common shares were dilutive. The Company has no potential dilutive instruments and accordingly, basic loss and diluted share loss per share are equal.
Estimates and Assumptions	Management uses estimates and assumptions in preparing financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of the assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that were assumed in preparing these financial statements.
Statement of Cash Flows	For the purposes of the statement of cash flows, the Company considers all highly liquid investments with a maturity of three months or less to be cash equivalents.
Revenue Recognition	The Company has not recognized any revenues from its operations.

GOING CONCERN CONSIDERATIONS (Details Narrative) (USD $)	3 Months Ended		6 Months Ended		
	Nov. 30, 2012	Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2011	May 31, 2012
Going Concern Considerations Details Narrative					
Net loss	$ (19,804)	$ (18,217)	$ (39,149)	$ (31,455)	
Accumulated deficit	$ (9,660,886)		$ (9,660,886)		$ (9,621,737)

COMMITMENTS AND CONTINGENCIES (Details Narrative) (StockTransferAgentMember, USD $)	Nov. 30, 2012
StockTransferAgentMember	
Related Party Transaction [Line Items]	
Outstanding balance with the stock transfer agent	$ 23,013

STATEMENTS OF CASH FLOWS(Unaudited) (USD $)	6 Months Ended	
	Nov. 30, 2012	Nov. 30, 2011
Cash flows from operating activities:		
Net Income (Loss) Before Extraordinary Item	$ (39,149)	$ (31,445)
Adjustments to Reconcile Net (Loss) to Net Cash (Required) by Operating Activities:		
Accounts payable	12,573	
Accrued Interest	1,435	1,435
Accrued compensation-related party	25,000	25,000
Net Cash Required by Operating Activities	(141)	(5,020)
Investing Activities:		
Cash given in consideration with stock and other assets for the reduction of accrued compensation liabilities		
Net Cash Required by Investing Activities		
Financing Activities:		
Notes payable-related party	150	5,000
Net Cash Provided by Financing Activities	150	5,000
Increase (Decrease) in Cash and Cash Equivalents	9	(20)
Cash and Cash Equivalents at Beginning Of Period	8	28
Cash and Cash Equivalents at End of Period	17	8
Supplemental schedules of cash flow information:		
Interest paid		
Income taxes paid		

RELATED PARTY TRANSACTION	6 Months Ended Nov. 30, 2012
Related Party Transaction	
Note 5. RELATED PARTY TRANSACTION	As of November 30, 2012 an officer was due $98,386 in accrued compensation and $5,460 as an advance from the officer. The advances are on demand and bear no interest.