

JIU FENG INVESTMENT HONG KONG LTD

FORM 10-Q (Quarterly Report)

Filed 01/15/13 for the Period Ending 11/30/12

| | |
|-------------|--------------------------------------|
| Telephone | 86 21 64748888 |
| CIK | 0001517389 |
| Symbol | JFIL |
| SIC Code | 7371 - Computer Programming Services |
| Industry | Conglomerates |
| Sector | Conglomerates |
| Fiscal Year | 02/28 |

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

FORM 10-Q

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

For the quarterly period ended November 30, 2012

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

Commission file number 333-173456

Jiu Feng Investment Hong Kong Ltd

(Exact name of registrant as specified in its charter)

Nevada

(State or other jurisdiction of incorporation or organization)

2293 Hong Qiao Rd., Shanghai, China 200336

(Address of principal executive offices, including zip code.)

+ 86 21 64748888

(Registrant's telephone number, including area code)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the Registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. YES NO

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-Y (§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). YES NO

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a small reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "small reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer Accelerated filer

Non-accelerated filer Smaller reporting company

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act). Yes No

As of January 7, 2013, there are 4,990,000 shares of common stock outstanding.

All references in this Report on Form 10-Q to the terms "we", "our", "us", the "Company", "Jiu Feng" and the "Registrant" refer to Jiu Feng Investment Hong Kong Ltd unless the context indicates another meaning.

JIU FENG INVESTMENT HONG KONG LTD

TABLE OF CONTENTS

PART I – FINANCIAL INFORMATION

| | Page |
|---|-------------|
| Item 1. Financial Statements | 3 |
| Item 2. Management’s Discussion and Analysis of Financial Condition and Results of Operations | 4 |
| Item 3. Quantitative and Qualitative Disclosures About Market Risk | 8 |
| Item 4. Controls and Procedures | 8 |

PART II – OTHER INFORMATION

| | |
|---|-----------|
| Item 1. Legal Proceedings | 9 |
| Item 1A. Risk Factors | 9 |
| Item 2. Unregistered Sales of Equity Securities and Use of Proceeds | 9 |
| Item 3. Defaults Upon Senior Securities | 9 |
| Item 4. Mine Safety Disclosures (Not Applicable) | 9 |
| Item 5. Other Information | 9 |
| Item 6. Exhibits | 10 |
| SIGNATURES | 11 |

PART I – FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS

**JIU FENG INVESTMENT HONG KONG LTD
NOVEMBER 30, 2012 AND 2011**

Index to Financial Statements

| Contents | Page (s) |
|---|-----------------|
| Consolidated Balance Sheets at November 30, 2012 (Unaudited) and February 29, 2012 | F-1 |
| Consolidated Statements of Operations for the Three and Nine Months Ended November 30, 2012 and 2011 (Unaudited) | F-2 |
| Consolidated Statement of Stockholders' Equity (Deficit) for the Period from September 29, 2009 (Inception) through November 30, 2012 (Unaudited) | F-3 |
| Consolidated Statements of Cash Flows for the Nine Months Ended November 30, 2012 (Unaudited) | F-4 |
| Notes to the Consolidated Financial Statements (Unaudited) | F-5 – F-15 |

**JIU FENG INVESTMENT HONG KONG LTD.
(FORMERLY LIBERTY VISION, INC.)
CONSOLIDATED BALANCE SHEETS
(Unaudited)**

ASSETS

| | November 30, 2012 | February 29, 2012 |
|-------------------------|----------------------------------|------------------------------|
| Current Assets: | | |
| Cash | \$ 1,705 | \$ 49,081 |
| Accounts receivable | - | 9,251 |
| Prepaid expenses | - | 1,624 |
| Total current assets | 1,705 | 59,956 |
| Computer equipment, net | - | 2,815 |
| Total Assets | \$ 1,705 | \$ 62,771 |

LIABILITIES AND STOCKHOLDER'S EQUITY (DEFICIT)

| | | |
|---|-----------------|------------------|
| Current Liabilities: | | |
| Accounts payable and accrued liabilities | \$ 903 | \$ 6,965 |
| Accounts payable - related party | - | 48,000 |
| Payroll taxes payable | 2,948 | 5,010 |
| Income taxes payable | - | 1,524 |
| Total current liabilities | 3,851 | 61,499 |
| Total Liabilities | 3,851 | 61,499 |
| Commitments and Contingencies | | |
| Stockholders' Equity (Deficit): | | |
| Common stock, par value \$0.001 per share, 75,000,000 shares authorized; 4,990,000 shares issued and outstanding | 4,990 | 4,990 |
| Additional paid-in capital | 226,496 | 112,210 |
| Accumulated deficit | (234,262) | (115,928) |
| Total stockholders' equity (deficit) | (2,776) | 1,272 |
| Total Liabilities and Stockholder's Equity (Deficit) | \$ 1,075 | \$ 62,771 |

See accompanying notes to the consolidated financial statements

JIU FENG INVESTMENT HONG KONG LTD.
(FORMERLY LIBERTY VISION, INC.)
CONSOLIDATED STATEMENTS OF OPERATIONS
(Unaudited)

| | Three Months Ended November 30, 2012 | Three Months Ended November 30, 2011 | Nine Months Ended November 30, 2012 | Nine Months Ended November 30, 2011 |
|---|---|---|--|--|
| Revenues, net | \$ 9,608 | \$ 31,269 | \$ 104,157 | \$ 70,111 |
| Cost of Revenues | <u>12,062</u> | <u>11,957</u> | <u>38,027</u> | <u>49,033</u> |
| Gross Profit | <u>(2,454)</u> | <u>19,312</u> | <u>66,130</u> | <u>21,078</u> |
| Operating Expenses: | | | | |
| General and administrative- | | | | |
| Payroll expenses | 20,669 | 19,864 | 90,372 | 56,821 |
| Professional fees | 2,100 | 1,500 | 35,541 | 11,700 |
| Officer compensation | 6,000 | 6,000 | 18,000 | 18,000 |
| Consulting | 6,000 | 6,000 | 18,000 | 18,000 |
| Other | 2,372 | 4,343 | 18,596 | 11,518 |
| Depreciation | 176 | 176 | 528 | 528 |
| Rent | <u>526</u> | <u>835</u> | <u>1,393</u> | <u>1,657</u> |
| Total operating expenses | <u>37,843</u> | <u>38,718</u> | <u>182,430</u> | <u>118,224</u> |
| Loss from Operations | (40,297) | (19,406) | (116,300) | (97,146) |
| Other (Income) Expense | | | | |
| Foreign currency transaction loss | <u>247</u> | <u>537</u> | <u>2,034</u> | <u>1,673</u> |
| Total Other (Income) Expense | <u>247</u> | <u>537</u> | <u>2,034</u> | <u>1,673</u> |
| Provision (Benefit) for Income Taxes | <u>-</u> | <u>1,772</u> | <u>-</u> | <u>(124)</u> |
| Net Income (Loss) | <u>\$ (40,544)</u> | <u>\$ (21,715)</u> | <u>\$ (118,334)</u> | <u>\$ (98,695)</u> |
| Net Income (Loss) Per Common Share: | | | | |
| Net income (loss) per common share - Basic and Diluted | <u>\$ (0.01)</u> | <u>\$ (0.01)</u> | <u>\$ (0.02)</u> | <u>\$ (0.02)</u> |
| Weighted Average Number of Common Shares Outstanding - Basic and Diluted | <u>4,990,000</u> | <u>3,980,000</u> | <u>4,990,000</u> | <u>3,980,000</u> |

See accompanying notes to the consolidated financial statements

JIU FENG INVESTMENT HONG KONG LTD.
(FORMERLY LIBERTY VISION, INC.)
CONSOLIDATED STATEMENT OF STOCKHOLDERS' EQUITY (DEFICIT)
FOR THE PERIOD FROM INCEPTION (SEPTEMBER 29, 2009)
THROUGH NOVEMBER 30, 2012
(Unaudited)

| Description | Common stock | | Additional Paid-in Capital | Accumulated Deficit | Total |
|--|------------------|-----------------|----------------------------------|------------------------|-------------------|
| | Shares | Amount | | | |
| Balance - September 29, 2009 | - | \$ - | \$ - | \$ - | \$ - |
| Net income for the period | - | - | - | 1,473 | 1,473 |
| Balance - February 28, 2010 | - | - | - | 1,473 | 1,473 |
| Common stock issued for cash at \$0.001 per share | 2,700,000 | 2,700 | - | - | 2,700 |
| Common stock issued for debt at \$0.05 per share | 1,280,000 | 1,280 | 62,720 | - | 64,000 |
| Net income for the year | - | - | - | 15,945 | 15,945 |
| Balance - February 28, 2011 | 3,980,000 | 3,980 | 62,720 | 17,418 | 84,118 |
| Common stock issued for cash at \$0.05 per share | 1,010,000 | 1,010 | 49,490 | - | 50,500 |
| Net loss for the year | - | - | - | (133,346) | (133,346) |
| Balance - February 29, 2012 | 4,990,000 | 4,990 | 112,210 | (115,928) | 1,272 |
| Forgiveness of advances from stockholder and accrued compensation - officers | - | - | 114,286 | - | 114,286 |
| Net loss for the period | - | - | - | (118,334) | (118,334) |
| Balance - November 30, 2012 | <u>4,990,000</u> | <u>\$ 4,990</u> | <u>\$ 226,496</u> | <u>\$ (234,262)</u> | <u>\$ (2,776)</u> |

See accompanying notes to the consolidated financial statements

**JIU FENG INVESTMENT HONG KONG LTD.
(FORMERLY LIBERTY VISION, INC.)
CONSOLIDATED STATEMENTS OF CASH FLOWS
(Unaudited)**

| | Nine Months Ended November 30, 2012 | Nine Months Ended November 30, 2011 |
|---|--|--|
| Cash Flows from Operating Activities: | | |
| Net Income (Loss) | \$ (118,334) | \$ (98,695) |
| Adjustments to reconcile net (loss) to net cash (used in) operating activities: | | |
| Depreciation | 528 | 528 |
| Changes in Current Assets and Liabilities- | | |
| Accounts receivable | 9,251 | (7,517) |
| Prepaid expenses | 1,624 | (3,656) |
| Income tax receivable | - | (124) |
| Accounts payable and accrued liabilities | 26,511 | 7,055 |
| Accounts payable - related party | 36,000 | 36,000 |
| Payroll taxes payable | (2,062) | (136) |
| Income taxes payable | (1,524) | (6,201) |
| Net Cash Provided by (Used in)Operating Activities | (48,006) | (72,746) |
| Cash Flows from Investing Activities: | | |
| Purchases of property and equipment | - | - |
| Net Cash Used in Investing Activities | - | - |
| Cash Flows from Financing Activities: | | |
| Proceeds from issuance of common stock | - | - |
| Net Cash Provided by Financing Activities | - | - |
| Net Increase (Decrease) In Cash | (48,006) | (72,746) |
| Cash - Beginning of Period | 49,081 | 84,665 |
| Cash - End of Period | \$ 1,075 | \$ 11,919 |
| Supplemental Disclosure of Cash Flow Information: | | |
| Cash paid during the period for: | | |
| Interest | \$ - | \$ - |
| Income taxes | \$ 1,584 | \$ 6,366 |
| Non Cash Financing and Investing Activities: | | |
| Accrued compensation - officer - forgiven and contributed to capital | \$ 84,000 | \$ - |
| Advances from stockholder - forgiven and contributed to capital | \$ 32,573 | \$ - |

See accompanying notes to the consolidated financial statements

JIU FENG INVESTMENT HONG KONG LTD.
(FORMERLY LIBERTY VISION, INC.)
NOVEMBER 30, 2012
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(Unaudited)

NOTE 1 – ORGANIZATION AND OPERATIONS

Liberty Vision, Inc. (the “Company”), was incorporated under the laws of the State of Nevada on September 29, 2009 (“Inception”). The Company’s business purpose is to provide web development and marketing services for clients in the United States and international markets.

On January 27, 2011, the Company formed a wholly owned subsidiary, Liberty Vision Media, Inc., an Ontario, Canada Corporation (“LVMI”). The subsidiary was incorporated to facilitate payroll transactions for the employees.

Name change

On December 5, 2012 the Company changed its name from Liberty Vision, Inc. to Jiu Feng Investment Hong Kong Ltd.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation – unaudited interim financial information

The accompanying unaudited interim consolidated financial statements and related notes have been prepared in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”) for interim financial information, and with the rules and regulations of the United States Securities and Exchange Commission (“SEC”) to Form 10-Q and Article 8 of Regulation S-X. Accordingly, they do not include all of the information and footnotes required by U.S. GAAP for complete financial statements. The unaudited interim consolidated financial statements furnished reflect all adjustments (consisting of normal recurring accruals) which are, in the opinion of management, necessary to a fair statement of the results for the interim periods presented. Unaudited interim results are not necessarily indicative of the results for the full fiscal year. These unaudited interim consolidated financial statements should be read in conjunction with the financial statements of the Company for the fiscal year ended February 29, 2012 and notes thereto contained in the information as part of the Company’s Annual Report on Form 10-K, which was filed with the Securities and Exchange Commission on May 8, 2012.

Principle of consolidation

The accompanying consolidated financial statements include all of the accounts of the Company as of November 30, 2012 and 2011 and as of February 29, 2012, and for the three and nine months ended November 30, 2012 and 2011, and for the period from September 29, 2009 (inception) through November 30, 2012. LVMI is included as of November 30, 2012 and 2011, as of February 29, 2012, and for the period from September 29, 2009 (date of formation) through November 30, 2012. All intercompany balances and transactions have been eliminated.

Use of estimates and assumptions

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Management bases its estimates on historical experience and on various assumptions that are believed to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources.

The Company's significant estimates include income taxes provision and valuation allowance of deferred tax assets; the fair value of financial instruments; the carrying value and recoverability of long-lived assets, including the values assigned to and estimated useful lives of office equipment; and the assumption that the Company will continue as a going concern. Those significant accounting estimates or assumptions bear the risk of change due to the fact that there are uncertainties attached to those estimates or assumptions, and certain estimates or assumptions are difficult to measure or value.

Management regularly reviews its estimates utilizing currently available information, changes in facts and circumstances, historical experience and reasonable assumptions. After such reviews, and if deemed appropriate, those estimates are adjusted accordingly. Actual results could differ from those estimates.

Fiscal year end

The Company elected February 28 as its fiscal year end date.

Cash and cash equivalents

The Company considers all highly liquid investments with a maturity of three months or less to be cash and cash equivalents.

Accounts receivable

Accounts receivable are recorded at the invoiced amount, net of an allowance for doubtful accounts. The allowance for doubtful accounts is the Company's best estimate of the amount of probable credit losses in the Company's existing accounts receivable. The Company determines the allowance based on historical write-off experience, customer specific facts and economic conditions. Bad debt expense is included in general and administrative expenses, if any. At November 30, 2012 and 2011 there was no allowance for doubtful accounts.

Outstanding account balances are reviewed individually for collectability. Account balances are charged off against the allowance after all means of collection have been exhausted and the potential for recovery is considered remote.

The Company does not have any off-balance-sheet credit exposure to its customers.

Office equipment

Office equipment is recorded at cost. Expenditures for major additions and betterments are capitalized. Maintenance and repairs are charged to operations as incurred. Depreciation of office equipment is computed by the straight-line method (after taking into account their respective estimated residual values) over the assets estimated useful life of five (5) years. Upon sale or retirement of office equipment, the related cost and accumulated depreciation are removed from the accounts and any gain or loss is reflected in statements of operations.

Fair value of financial instruments

The Company follows paragraph 825-10-50-10 of the FASB Accounting Standards Codification for disclosures about fair value of its financial instruments and has adopted paragraph 820-10-35-37 of the FASB Accounting Standards Codification ("Paragraph 820-10-35-37") to measure the fair value of its financial instruments. Paragraph 820-10-35-37 of the FASB Accounting Standards Codification establishes a framework for measuring fair value in generally accepted accounting principles (GAAP), and expands disclosures about fair value measurements. To increase consistency and comparability in fair value measurements and related disclosures, paragraph 820-10-35-37 of the FASB Accounting Standards Codification establishes a fair value hierarchy which prioritizes the inputs to valuation techniques used to measure fair value into three (3) broad levels. The fair value hierarchy gives the highest priority to quoted prices (unadjusted) in active markets for identical assets or liabilities and the lowest priority to unobservable inputs. The three (3) levels of fair value hierarchy defined by paragraph 820-10-35-37 of the FASB Accounting Standards Codification are described below:

| | |
|---------|---|
| Level 1 | Quoted market prices available in active markets for identical assets or liabilities as of the reporting date. |
| Level 2 | Pricing inputs other than quoted prices in active markets included in Level 1, which are either directly or indirectly observable as of the reporting date. |
| Level 3 | Pricing inputs that are generally observable inputs and not corroborated by market data. |

The carrying amounts of the Company's financial assets and liabilities, such as cash, accounts receivable, prepaid rent, accounts payable and accrued expenses, approximate their fair values because of the short maturity of these instruments.

The Company does not have any assets or liabilities measured at fair value on a recurring or a non-recurring basis, consequently, the Company did not have any fair value adjustments for assets and liabilities measured at fair value at November 30, 2012; no gains or losses are reported in the consolidated statement of operations that are attributable to the change in unrealized gains or losses relating to those assets and liabilities still held at the reporting date for the nine-month period ended November 30, 2012, and 2011.

Carrying Value, Recoverability and Impairment of Long-Lived Assets

The Company has adopted paragraph 360-10-35-17 of the FASB Accounting Standards Codification for its long-lived assets. The Company's long-lived assets, which include office equipment, are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable.

The Company assesses the recoverability of its long-lived assets by comparing the projected undiscounted net cash flows associated with the related long-lived asset or group of long-lived assets over their remaining estimated useful lives against their respective carrying amounts. Impairment, if any, is based on the excess of the carrying amount over the fair value of those assets. Fair value is generally determined using the asset's expected future discounted cash flows or market value, if readily determinable. If long-lived assets are determined to be recoverable, but the newly determined remaining estimated useful lives are shorter than originally estimated, the net book values of the long-lived assets are depreciated over the newly determined remaining estimated useful lives.

The Company considers the following to be some examples of important indicators that may trigger an impairment review: (i) significant under-performance or losses of assets relative to expected historical or projected future operating results; (ii) significant changes in the manner or use of assets or in the Company's overall strategy with respect to the manner or use of the acquired assets or changes in the Company's overall business strategy; (iii) significant negative industry or economic trends; (iv) increased competitive pressures; (v) a significant decline in the Company's stock price for a sustained period of time; and (vi) regulatory changes. The Company evaluates acquired assets for potential impairment indicators at least annually and more frequently upon the occurrence of such events.

The impairment charges, if any, is included in operating expenses in the accompanying consolidated statements of income and comprehensive income (loss).

Commitments and contingencies

The Company follows subtopic 450-20 of the FASB Accounting Standards Codification to report accounting for 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.

Revenue recognition

The Company applies paragraph 605-10-S99-1 of the FASB Accounting Standards Codification for revenue recognition. The Company recognizes revenue when it is realized or realizable and earned. The Company considers revenue realized or realizable and earned when all of the following criteria are met: (i) persuasive evidence of an arrangement exists, (ii) the product has been shipped or the services have been rendered to the customer, (iii) the sales price is fixed or determinable, and (iv) collectability is reasonably assured.

The Company generates or plans to generate revenue from the following revenue streams:

Website Development - considered a one-time project, whether a client hires us to develop a brand new website, or develop and implement changes to an existing website. We provide a quote for the duration of the project and may require a 50% deposit before work begins. The projects we have completed to date have had an average duration of 8 weeks from contract to completion. The company recognizes revenue for this revenue stream based on a "completed performance method" in accordance with the guidance in FASB ASC 605-35-50. Our customers do not receive any value from our website development services until a complete website, or modified page, is launched. Under the completed performance method, revenue is recognized when service is delivered and the final act is completed.

Social and Viral Marketing, Blogging , and Search Engine Optimization Consulting - the contract is signed based on an agreed-upon term of service - e.g., 3 months/6 months/12 months. No upfront fees are required to be paid under this arrangement. The client is billed monthly for the work done during the month. The company recognizes revenue each month upon delivery of the service.

Paid search advertising - the client and Liberty Vision agree on a certain budget to be spent on a certain campaign with a specified duration, or a general budget for a specified period of time. Liberty Vision charges the client a 15% mark-up on the budget. The budget fees and 15% are paid up front on a monthly basis. *Landing page development* is included in paid search advertising campaigns. The company recognizes revenue each month upon delivery of the service. The unrecognized portion for contracts is charged to deferred revenue and will be recognized in future periods, generally one year.

In case of bundled offerings, the Company recognizes revenue separately for each portion of the bundled package based on the nature of the services provided. For example, if a client requests a website built (one-time project) with paid search advertising (monthly subscription), the Company will recognize revenue from the website development portion of the bundled services when the website is launched and the invoice is submitted to the client and revenues from paid search advertising at the end of each month during the contract period.

Foreign currency transactions

The Company applies the guidelines as set out in Section 830-20-35 of the FASB Accounting Standards Codification (“Section 830-20-35”) for foreign currency transactions. Pursuant to Section 830-20-35 of the FASB Accounting Standards Codification, foreign currency transactions are transactions denominated in currencies other than U.S. Dollar, the Company’s reporting currency. Foreign currency transactions may produce receivables or payables that are fixed in terms of the amount of foreign currency that will be received or paid. A change in exchange rates between the reporting currency and the currency in which a transaction is denominated increases or decreases the expected amount of reporting currency cash flows upon settlement of the transaction. That increase or decrease in expected reporting currency cash flows is a foreign currency transaction gain or loss that generally shall be included in determining net income for the period in which the exchange rate changes. Likewise, a transaction gain or loss (measured from the transaction date or the most recent intervening balance sheet date, whichever is later) realized upon settlement of a foreign currency transaction generally shall be included in determining net income for the period in which the transaction is settled. The exceptions to this requirement for inclusion in net income of transaction gains and losses pertain to certain intercompany transactions and to transactions that are designated as, and effective as, economic hedges of net investments and foreign currency commitments. Pursuant to Section 830-20-25 of the FASB Accounting Standards Codification, the following shall apply to all foreign currency transactions of an enterprise and its investees: (a) at the date the transaction is recognized, each asset, liability, revenue, expense, gain, or loss arising from the transaction shall be measured and recorded in the functional currency of the recording entity by use of the exchange rate in effect at that date as defined in section 830-10-20 of the FASB Accounting Standards Codification; and (b) at each balance sheet date, recorded balances that are denominated in currencies other than the functional currency or reporting currency of the recording entity shall be adjusted to reflect the current exchange rate.

All of the Company’s operations are carried out in U.S. Dollars. LVMI (Canada), its wholly owned subsidiary uses the U.S. Dollar as its reporting currency as well as its functional currency, however from time to time, LVMI, incurs certain expenses in Canadian Dollars. The change in exchange rates between the U.S. Dollar, its reporting and functional currency and the Canadian Dollar, the currency in which a transaction is denominated increases or decreases the expected amount of reporting currency cash flows upon settlement of the transaction. That increase or decrease in expected reporting currency cash flows is a foreign currency transaction gain or loss that generally is included in determining net income (loss) for the period in which the exchange rate changes.

The summary of our geographic information is as follows:

| | Nine Months Ended November 30, 2012 | | | Six Months Ended August 31, 2011 | | |
|------------------------|--|---------------|--------------|---|---------------|--------------|
| | USA | Canada | Total | USA | Canada | Total |
| Revenues (\$) | 104,157 | - | 104,157 | 70,111 | - | 70,111 |
| Long-lived assets (\$) | - | - | - | - | 2,990 | 2,990 |

All our sales and receivables were transacted in U.S. Dollars. Not all of our customers are located in the United States.

Income taxes

The Company accounts for income taxes under Section 740-10-30 of the FASB Accounting Standards Codification, which requires recognition of deferred tax assets and liabilities for the expected future tax consequences of events that have been included in the financial statements or tax returns. Under this method, deferred tax assets and liabilities are based on the differences between the financial statement and tax bases of assets and liabilities using enacted tax rates in effect for the year in which the differences are expected to reverse. Deferred tax assets are reduced by a valuation allowance to the extent management concludes it is more likely than not that the assets will not be realized. 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. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in the Statements of Operations in the period that includes the enactment date.

The Company adopted the provisions of paragraph 740-10-25-13 of the FASB Accounting Standards Codification . Paragraph 740-10-25-13 .addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under paragraph 740-10-25-13 , the Company may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position.

The tax benefits recognized in the financial statements from such a position should be measured based on the largest benefit that has a greater than fifty percent (50%) likelihood of being realized upon ultimate settlement.

Paragraph 740-10-25-13 also provides guidance on de-recognition, classification, interest and penalties on income taxes, accounting in interim periods and requires increased disclosures. The Company had no material adjustments to its liabilities for unrecognized income tax benefits according to the provisions of paragraph 740-10-25-13 .

Net income (loss) per common share

Net income (loss) per common share is computed pursuant to section 260-10-45 of the FASB Accounting Standards Codification. Basic net income (loss) per common share is computed by dividing net income (loss) by the weighted average number of shares of common stock outstanding during the period. Diluted net income (loss) per common share is computed by dividing net income (loss) by the weighted average number of shares of common stock and potentially outstanding shares of common stock during the period. There were no potentially dilutive shares outstanding at the reporting date for the nine-month periods ended November 30, 2012 and 2011.

Cash flows reporting

The Company adopted paragraph 230-10-45-24 of the FASB Accounting Standards Codification for cash flows reporting, classifies cash receipts and payments according to whether they stem from operating, investing, or financing activities and provides definitions of each category, and uses the indirect or reconciliation method (“Indirect method”) as defined by paragraph 230-10-45-25 of the FASB Accounting Standards Codification to report net cash flow from operating activities by adjusting net income to reconcile it to net cash flow from operating activities by removing the effects of (a) all deferrals of past operating cash receipts and payments and all accruals of expected future operating cash receipts and payments and (b) all items that are included in net income that do not affect operating cash receipts and payments. The Company reports the reporting currency equivalent of foreign currency cash flows, using the current exchange rate at the time of the cash flows and the effect of exchange rate changes on cash held in foreign currencies is reported as a separate item in the reconciliation of beginning and ending balances of cash and cash equivalents and separately provides information about investing and financing activities not resulting in cash receipts or payments in the period pursuant to paragraph 830-230-45-1 of the FASB Accounting Standards Codification .

Subsequent events

The Company follows the guidance in Section 855-10-50 of the FASB Accounting Standards Codification for the disclosure of subsequent events. The Company will evaluate subsequent events through the date when the financial statements were issued . Pursuant to ASU 2010-09 of the FASB Accounting Standards Codification, the Company as an SEC filer considers its financial statements issued when they are widely distributed to users, such as through filing them on EDGAR.

Recently issued accounting pronouncements

FASB Accounting Standards Update No. 2011-05

In June 2011, the FASB issued the FASB Accounting Standards Update No. 2011-05 “Comprehensive Income” (“ASU 2011-05”), which was the result of a joint project with the IASB and amends the guidance in ASC 220, Comprehensive Income, by eliminating the option to present components of other comprehensive income (OCI) in the statement of stockholders’ equity. Instead, the new guidance now gives entities the option to present all non-owner changes in stockholders’ equity either as a single continuous statement of comprehensive income or as two separate but consecutive statements. Regardless of whether an entity chooses to present comprehensive income in a single continuous statement or in two separate but consecutive statements, the amendments require entities to present all reclassification adjustments from OCI to net income on the face of the statement of comprehensive income.

The amendments in this Update should be applied retrospectively and are effective for public entity for fiscal years, and interim periods within those years, beginning after December 15, 2011.

FASB Accounting Standards Update No. 2011-08

In September 2011, the FASB issued the FASB Accounting Standards Update No. 2011-08 “*Intangibles—Goodwill and Other: Testing Goodwill for Impairment*” (“ASU 2011-08”). This Update is to simplify how public and non-public entities test goodwill for impairment. The amendments permit an entity to first assess qualitative factors to determine whether it is more likely than not that the fair value of a reporting unit is less than its carrying amount as a basis for determining whether it is necessary to perform the two-step goodwill impairment test described in Topic 350. Under the amendments in this Update, an entity is not required to calculate the fair value of a reporting unit unless the entity determines that it is more likely than not that its fair value is less than its carrying amount.

The guidance is effective for interim and annual periods beginning on or after December 15, 2011. Early adoption is permitted.

FASB Accounting Standards Update No. 2011-10

In December 2011, the FASB issued the FASB Accounting Standards Update No. 2011-10 “*Property, Plant and Equipment: Derecognition of in Substance Real Estate—a Scope Clarification*” (“ASU 2011-09”). This Update is to resolve the diversity in practice as to how financial statements have been reflecting circumstances when parent company reporting entities cease to have controlling financial interests in subsidiaries that are in substance real estate, where the situation arises as a result of default on nonrecourse debt of the subsidiaries.

The amended guidance is effective for annual reporting periods ending after June 15, 2012 for public entities. Early adoption is permitted.

FASB Accounting Standards Update No. 2011-11

In December 2011, the FASB issued the FASB Accounting Standards Update No. 2011-11 “*Balance Sheet: Disclosures about Offsetting Assets and Liabilities*” (“ASU 2011-11”). This Update requires an entity to disclose information about offsetting and related arrangements to enable users of its financial statements to understand the effect of those arrangements on its financial position. The objective of this disclosure is to facilitate comparison between those entities that prepare their financial statements on the basis of U.S. GAAP and those entities that prepare their financial statements on the basis of IFRS.

The amended guidance is effective for annual reporting periods beginning on or after January 1, 2013, and interim periods within those annual periods.

FASB Accounting Standards Update No. 2011-12

In December 2011, the FASB issued the FASB Accounting Standards Update No. 2011-12 “*Comprehensive Income: Deferral of the Effective Date for Amendments to the Presentation of Reclassifications of Items Out of Accumulated Other Comprehensive Income in Accounting Standards Update No. 2011-05*” (“ASU 2011-12”). This Update is a deferral of the effective date pertaining to reclassification adjustments out of accumulated other comprehensive income in ASU 2011-05. FASB is to going to reassess the costs and benefits of those provisions in ASU 2011-05 related to reclassifications out of accumulated other comprehensive income. Due to the time required to properly make such a reassessment and to evaluate alternative presentation formats, the FASB decided that it is necessary to reinstate the requirements for the presentation of reclassifications out of accumulated other comprehensive income that were in place before the issuance of Update 2011-05.

All other requirements in Update 2011-05 are not affected by this Update, including the requirement to report comprehensive income either in a single continuous financial statement or in two separate but consecutive financial statements. Public entities should apply these requirements for fiscal years, and interim periods within those years, beginning after December 15, 2011.

Other Recently Issued, but Not Yet Effective Accounting Pronouncements

Management does not believe that any other recently issued, but not yet effective accounting pronouncements, if adopted, would have a material effect on the accompanying consolidated financial statements.

NOTE 3 – OFFICE EQUIPMENT

Office equipment, stated at cost, less accumulated depreciation at November 30, 2012 and February 29, 2012 consisted of the following:

| | <u>Estimated Useful Lives (Years)</u> | <u>November 30, 2012</u> | <u>February 29, 2012</u> |
|-------------------------------|---|----------------------------------|------------------------------|
| Office equipment | 5 | \$ - | \$ 3,518 |
| Less accumulated depreciation | | <u>-</u> | <u>(703)</u> |
| | | <u>\$ -</u> | <u>\$ 2,815</u> |

Depreciation expense

Depreciation expense for the nine-month periods ended November 30, 2012 and 2011 was \$528 in each period.

On November 30, 2012, the stockholders and officers of the Company forgave advances and accrued compensation totaling \$116,573. The Company wrote off net book value of the office equipment of \$2,287 as of November 30, 2012, as part of this settlement and recorded net amount of this forgiveness of \$114,286 as contributions to capital.

NOTE 4 – RELATED PARTY TRANSACTIONS

Consulting services from President and Chief Financial Officer

The President of the Company provides management consulting services to the Company. During the nine-month period ended November 30, 2012, management consulting services of \$18,000 (August 31, 2011: \$18,000) were charged to operations.

The Chief Financial Officer of the Company provides consulting services to the Company. During the nine-month period ended November 30, 2012, consulting services of \$18,000 (August 31, 2011: \$18,000) were charged to operations.

Forgiveness of Advances from Stockholders and Accrued Compensation – Officers

On November 30, 2012, pursuant to the terms of the Share Purchase Agreements the stockholders and officers of the Company forgave advances of \$32,573 and accrued compensation of \$84,000, respectively and the Company treated these forgiveness as contributions to capital.

NOTE 5 – STOCKHOLDERS' EQUITY

Shares Authorized

Upon formation the total number of shares of all classes of stock which the Company is authorized to issue is seventy-five million (75,000,000) shares of common stock, par value \$.001 per share.

Common stock

The Company was incorporated on September 29, 2009 and is authorized to issue up to 75,000,000 shares of common stock with \$0.001 par value.

On February 5, 2011, the Company sold 2,700,000 shares of common stock at par to the Company Directors for \$2,700 in cash.

On February 16, 2011 the Company issued 1,280,000 restricted shares of common stock in the capital of the Company at a deemed price of \$0.05 per share to settle the amounts owed to the Company's President and Chief Financial Officer.

During the year ended February 29, 2012 the Company sold 1,010,000 common shares at \$0.05 per share for total proceeds of \$50,500.

NOTE 6 – SUBSEQUENT EVENTS

Change in Control

On December 4, 2012, pursuant to the terms of the Affiliate Share Purchase Agreements ("Share Purchase Agreements") dated December 4, 2012 between Mr. Oleg Gabidulin, Mr. Vadim Erofeev, Mrs. Marina Sherbatenko, Mr. Ilia Burakov and Jiu Feng Investment Hong Kong Ltd ("JFI") and Ms Yan Li (collectively the "Purchaser"), the Purchaser acquired a combined total of 3,980,000 shares of the Company's common stock from Mr. Oleg Gabidulin, Mr. Vadim Erofeev, Mrs. Marina Sherbatenko and Mr. Ilia Burakov, the stockholders and officers of the Company, for cash consideration of \$81,800. As a result of the transaction, the Purchaser became the Company's largest stockholder with approximately 79.8% of the total issued and outstanding shares of stock.

Effective December 4, 2012, Oleg Gabidulin, Vadim Erofeev, Marina Sherbatenko, Ilia Burakov each tendered their resignations from all positions as officers and directors of the Company and Ms. Yan Li was appointed as the Company's president, secretary and treasurer as well as the Company's sole director. Ms. Yan Li will act as the Company's principal financial officer, principal accounting officer, and principal operating officer until such positions are otherwise filled.

As a result of the foregoing, there was a change in control of the Company on December 4, 2012.

Sale of Subsidiary

On December 5, 2012, the Company disposed of 100% of the outstanding equity of its wholly-owned subsidiary, Liberty Vision Media Inc. (Canada), an Ontario corporation in consideration for \$1.00 to a third party.

Name change

On December 5, 2012 the Company changed its name from Liberty Vision, Inc. to Jiu Feng Investment Hong Kong Ltd.

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

The following discussion should be read in conjunction with the financial statements and the notes to those statements included elsewhere in this Quarterly Report on Form 10-Q. This Quarterly Report on Form 10-Q contains certain statements that are forward-looking within the meaning of the Private Securities Litigation Reform Act of 1995. Certain statements contained in the MD&A are forward-looking statements that involve risks and uncertainties. The forward-looking statements are not historical facts, but rather are based on current expectations, estimates, assumptions and projections about our industry, business and future financial results. Our actual results could differ materially from the results contemplated by these forward-looking statements due to a number of factors, including those discussed in other sections of this Quarterly Report on Form 10-Q.

Our Business

We were formed on September 29, 2009 under the laws of the State of Nevada. Jiu Feng Investment Hong Kong Ltd (formerly Liberty Vision, Inc.) (the "Company") is a provider of services that enable individuals and small businesses to establish, maintain and evolve an online presence. We offer a full range of web services, including custom web design, website usability consulting, website maintenance, web analytics implementation, web marketing services, social and viral marketing campaigns and search engine optimization consulting. We target the individual and small business markets by seeking to provide a "one-stop shop" for establishing and maintaining an online presence. Our services can be purchased independently or as bundled offerings, where a customer may purchase more than one of our services with a discount if services are purchased at the same time, targeted to meet the specific needs of our customers.

Simplifying the Internet for Small Businesses. Our goal is to enable small businesses to outsource their web services needs to us. We guide the customer through the necessary steps to establish their online presence, generate traffic to their websites and increase direct consumer interaction. We provide consulting on a wide variety of issues, from selection of domain name registrars and hosting providers, to the most cost-efficient marketing strategies.

We generate revenue from sales of web services made directly to small and medium business customers. We acquire customers through referrals and our primary website, www.LibertyVisionOnline.com, which outlines our service offerings and showcases our portfolio of work.

On January 27, 2011 we have incorporated a wholly owned (ownership interest – 100%) subsidiary Liberty Vision Media, Inc. References in this Report to "Liberty Vision, Inc." refer to Liberty Vision, Inc. and its subsidiary, on a consolidated basis, unless otherwise indicated or the context otherwise requires. Our consolidated financial statements for the nine months ended November 30, 2012, and for the period from September 29, 2009 (inception) through November 30, 2012 include the accounts of our subsidiary. All significant intercompany balances and transactions have been eliminated on consolidation.

We commenced our operations during the year ended February 28, 2010. To November 30, 2012 we have relied upon revenues from web development services and equity financing to fund our operations.

Our common stock is quoted on the OTC Bulletin Board under the symbol "LBYV."

Results of Operations

For the nine months ended November 30, 2012 compared to the nine months ended November 30, 2011

Our results of operations, as reported in our consolidated financial statements, incorporate results of operations of our wholly owned subsidiary Liberty Vision Media Inc. All significant intercompany balances and transactions have been eliminated on consolidation.

Revenue

We generate revenue from sales of website development services. Our gross revenue from web development services for the nine months ended November 30, 2012, was \$104,157 compared to \$70,111 for the same period. Our cost of revenues for the same period ended November 30, 2012, was \$38,027 (November 30, 2011: \$49,033) resulting in a gross profit of \$66,130 (November 30, 2011: \$21,078). The increase in revenues during the nine months of our fiscal 2013 was attributable to the increase in complexity and number of the web development projects and, therefore, billable time incurred during this period.

Operating Costs and Expenses

The major components of our expenses for the six months ended November 30, 2012 and 2011 are outlined in the table below:

| | Nine Months Ended November 30, 2012 | Nine Months Ended November 30, 2011 | Increase (Decrease) % |
|----------------------|--|--|----------------------------------|
| Payroll Expenses | \$ 90,372 | \$ 56,821 | 59.05 |
| Professional fees | \$ 35,541 | \$ 11,700 | 203.77 |
| Officer compensation | \$ 18,000 | \$ 18,000 | |
| Consulting | \$ 18,000 | \$ 18,000 | |
| Other | \$ 18,596 | \$ 11,518 | 61.45 |
| Depreciation | \$ 528 | \$ 528 | |
| Rent | \$ 1,393 | \$ 1,657 | (15.93) |
| | \$ 182,430 | \$ 118,224 | |

The increase in our operating costs for the nine months ended November 30, 2012, compared to the same period in our fiscal 2012, was due to the increase in our corporate activities, payroll expenses, increase in expenses related to implementation of our business plan and increase in professional fees associated with our reporting obligations under the Securities Exchange Act. During the nine-month period ended November 30, 2012 we had four full-time employees compared to two in the same period in fiscal 2012; therefore our payroll expenses were increased by \$33,551. We incurred \$35,541 (November 30, 2011: \$11,700) in professional fees during the first nine months of our fiscal 2013.

The President of the Company provides management consulting services to the Company. During the nine months ended November 30, 2012, management consulting services of \$18,000 (November 30, 2011: \$18,000) were charged to operations. The Chief Financial Officer of the Company provides consulting services to the Company. During the nine months ended November 30, 2012, consulting services of \$18,000 (November 30, 2011: \$18,000) were charged to operations.

Other expenses represent bank charges, filing fees, office and travel expenses. The increase in these costs was attributable to implementation of our business plan and general corporate activities.

During the nine months ended November 30, 2012, the Company incurred a depreciation expense of \$528 (November 30, 2011: \$528) associated with computer equipment purchased by the Company in fiscal 2011.

Liquidity and Capital Resources

Working Capital

| | Nine Months Ended November 30, 2012 | Year Ended February 29, 2012 |
|---------------------|--|---|
| Current Assets | \$ 1,705 | \$ 59,956 |
| Current Liabilities | \$ 3,851 | \$ 61,499 |
| Working Capital | \$ (2,146) | \$ (1,543) |

Cash Flows

The table below, for the periods indicated, provides selected cash flow information:

| | Nine Months Ended November 30, 2012 | Nine Months Ended November 30, 2011 |
|---|--|--|
| Cash provided by (used in) operating activities | \$ (48,006) | \$ (72,746) |
| Cash used in investing activities | - | - |
| Cash provided by financing activities | - | - |
| Net increase (decrease) in cash | <u>\$ (48,006)</u> | <u>\$ (72,746)</u> |

Our cash received during the nine months ended November 30, 2012 was generated from providing web development services. No shares were sold during the nine months ended November 30, 2012 and 2011.

We anticipate that for the next 12 months we will be generating cash from the same revenue stream. We intend to increase our revenues by offering other services to our existing clients, including paid search advertising, social and viral marketing, blogging, and search engine optimization. These services will provide additional cash inflow for our working capital. There is no guarantee that our clients will sign up for one or more of these services. In this case we will retain website development services and equity financing as our primary sources of financing our operations.

Cash Flows from Operating Activities

Our cash flows from operating activities represent the most significant source of funding for our operations. The major uses of our operating cash include funding payroll (salaries, bonuses and benefits), general operating expenses (marketing, travel, computer, legal and professional expenses, and office rent) and cost of revenues. Our cash provided by operating activities generally follows the trend in our net revenues and operating results.

Nine Months ended November 30, 2012 and 2011

Our cash used in operating activities of \$(48,006) for the nine months ended November 30, 2012 was primarily the result of our net income plus non-cash charges, such as depreciation and amortization. Cash flows resulting from changes in assets and liabilities include decrease in accounts receivable, prepaid expenses, income taxes payable and payroll taxes payable and increase in accounts payable and accrued liabilities and amounts due to related party. The decrease in accounts receivable was mostly due to collection of amounts due from clients as of February 29, 2012. The decrease in prepaid expenses was due to utilizing of the payroll tax credit from 2011 and reduction of the prepaid expense to a transfer agent. The increase in accounts payable and accrued liabilities reflected the increase in our general operating expenses incurred during the nine months ended November 30, 2012 that remained unpaid at the end of the reporting period.

Cash Flows from Investing Activities

We did not generate or use any cash from investing activities during the nine months ended November 30, 2012 and 2011.

Cash Flows from Financing Activities

We did not generate any cash from financing activities during the nine months ended November 30, 2012 and 2011.

Future Financings

We anticipate that additional funding will be required in the form of equity financing from the sale of our common stock. However, we cannot provide investors with any assurance that we will be able to raise sufficient funding from the sale of our common stock or through a loan from our directors to meet our obligations over the next twelve months. We do not have any arrangements in place for any future equity financing.

Recent Accounting Pronouncements

See Note 2 to the Financial Statements.

Off Balance Sheet Arrangements

As of November 30, 2012, we did not have any significant off-balance-sheet arrangements, as defined in Item 303(a)(4)(ii) of Regulation S-K.

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK.

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

ITEM 4. CONTROLS AND PROCEDURES.

Evaluation of Disclosure Controls and Procedures

Under the supervision and with the participation of our management, including our principal executive officer and principal financial officer, we have conducted an evaluation of the effectiveness of the design and operation of our disclosure controls and procedures, as defined in Rules 13a-15(e) and 15d-15(e) under the Securities and Exchange Act of 1934, as of the end of the period covered by this report. Based on this evaluation, our principal executive officer and principal financial officer concluded as of the evaluation date that our disclosure controls and procedures were effective such that the material information required to be included in our Securities and Exchange Commission reports is recorded, processed, summarized and reported within the time periods specified in SEC rules and forms relating to our company, particularly during the period when this report was being prepared.

Additionally, there were no significant changes in our internal controls or in other factors that could significantly affect these controls subsequent to the evaluation date. We have not identified any significant deficiencies or material weaknesses in our internal controls, and therefore there were no corrective actions taken.

PART II – OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS.

Currently we are not involved in any pending litigation or legal proceeding.

ITEM 1A. RISK FACTORS.

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

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

None.

ITEM 3. DEFAULTS UPON SENIOR SECURITIES.

None.

ITEM 4. MINE SAFETY DISCLOSURES.

Not applicable.

ITEM 5. OTHER INFORMATION.

None.

ITEM 6. EXHIBITS The following documents are filed as a part of this report:

| EXHIBIT NUMBER | DESCRIPTION |
|---------------------------|--|
| 31.1 | Certification of the Chief Executive Officer pursuant to Rules 13a-14(a) and 15d-14(a), as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 |
| 31.2 | Certification of the Chief Financial Officer pursuant to Rules 13a-14(a) and 15d-14(a), as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 |
| 32.1 | Certification of the Chief Executive Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 |
| 32.2 | Certification of the Chief Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 |
| 101.INS * | XBRL Instance Document |
| 101.SCH * | XBRL Taxonomy Extension Schema Document |
| 101.CAL * | XBRL Taxonomy Extension Calculation Linkbase Document |
| 101.DEF * | XBRL Taxonomy Extension Definition Linkbase Document |
| 101.LAB * | XBRL Taxonomy Extension Label Linkbase Document |
| 101.PRE * | XBRL Taxonomy Extension Presentation Linkbase Document |

* 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.

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.

JIU FENG INVESTMENT HONG KONG LTD

Date: January 15, 2013

By: */s/ Yan Li*

Yan Li,

President and Director

Exhibit 31.1

SARBANES-OXLEY SECTION 302(a) CERTIFICATION

I, Yan Li, certify that:

1. I have reviewed this 10-Q for the nine months ended November 30, 2012 of Jiu Feng Investment Hong Kong Ltd;
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 and 15d-15(e) 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 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 15, 2013

By: /s/Yan Li

Yan Li,
CEO

SARBANES-OXLEY SECTION 302(a) CERTIFICATION

I, Yan Li, certify that:

1. I have reviewed this 10-Q for the nine months ended November 30, 2012 of Jiu Feng Investment Hong Kong Ltd;
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 and 15d-15(e) 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 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 15, 2013

By: /s/Yan Li

Yan Li,
CFO

**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 Jiu Feng Investment Hong Kong Ltd, (the "Company") on Form 10-Q for the period ended November 30, 2012, as filed with the Securities and Exchange Commission on the date hereof (the "report"), I, Yan Li, 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 requirements of Section 13 (a) or 15 (d) of the Securities Exchange Act of 1934; and
- (2) The information contained in this Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated this 15th day of January 2013.

By: /s/Yan Li

Yan Li,
Chief Executive 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 Jiu Feng Investment Hong Kong Ltd, (the "Company") on Form 10-Q for the period ended November 30, 2012, as filed with the Securities and Exchange Commission on the date hereof (the "report"), I, Yan Li, 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 requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) The information contained in this Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated this 15th day of January 2013.

By: /s/Yan Li

Yan Li,
Chief Financial Officer