

JIU FENG INVESTMENT HONG KONG LTD

FORM 10-Q (Quarterly Report)

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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, 2013

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	<input type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/>	Smaller reporting company	<input checked="" type="checkbox"/>

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 21, 2014, there are 6,500,000 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

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PART I – FINANCIAL INFORMATION

ITEM1. FINANCIAL STATEMENTS

**JIU FENG INVESTMENT HONG KONG LTD
FOR THE THREE AND NINE MONTH PERIODS ENDED NOVEMBER 30, 2013 AND 2012**

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**JIU FENG INVESTMENT HONG KONG LTD.
BALANCE SHEETS**

	November 30, 2013 (Unaudited)	February 28, 2013 (Audited)
ASSETS		
Current Assets:		
Cash	\$ 4,986	\$ 5,000
Total current assets	4,986	5,000
Total Assets	\$ 4,986	\$ 5,000
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current Liabilities:		
Accounts payable and accrued liabilities	\$ 1,461	\$ 1,461
Loan payable - related party	85,298	22,372
Total current liabilities	86,759	23,833
Total Liabilities	86,759	23,833
Commitments and Contingencies		
Stockholders' Deficit:		
Common stock, par value \$0.001 per share, 75,000,000 shares authorized; 6,500,000 shares issued and outstanding	6,500	6,500
Additional paid-in capital	300,486	300,486
Accumulated deficit	(388,759)	(325,819)
Total stockholders' deficit	(81,773)	(18,833)
Total Liabilities and Stockholders' Deficit	\$ 4,986	\$ 5,000

The accompanying notes are an integral part of these financial statements

JIU FENG INVESTMENT HONG KONG LTD.
STATEMENTS OF OPERATIONS
(UNAUDITED)

	Three Months Ended		Nine Months Ended	
	November 30,		November 30,	
	2013	2012	2013	2012
Revenues, net	\$ -	\$ 9,608	\$ -	\$ 104,157
Cost of Revenues	-	12,062	-	38,027
Gross Profit (Loss)	-	(2,454)	-	66,130
Operating Expenses:				
Payroll expenses	-	20,669	-	90,372
Professional fees	2,606	2,100	21,017	35,541
Officer compensation	-	6,000	-	18,000
Consulting	16,074	6,000	37,404	18,000
Other	1,355	2,372	4,519	18,596
Depreciation	-	176	-	528
Rent	-	526	-	1,393
Total operating expenses	20,035	37,843	62,940	182,430
Loss from Operations	(20,035)	(40,297)	(62,940)	(116,302)
Other (Income) Expense				
Foreign currency transaction loss	-	247	-	2,034
Total Other (Income) Expense	-	247	-	2,034
Loss before taxes	(20,035)	(40,544)	(62,940)	(116,300)
Provision (Benefit) for Corporate Taxes	-	-	-	-
Net Income (Loss)	\$ (20,035)	\$ (40,544)	\$ (62,940)	\$ (118,334)
Net Income (Loss) Per Common Share:				
Basic and Diluted	\$ (0.00)*	\$ (0.01)	\$ (0.01)	\$ (0.02)
Weighted Average Number of Common Shares Outstanding				
Basic and Diluted	6,500,000	4,990,000	6,500,000	4,990,000

* denotes a loss of less than \$(0.01) per share.

The accompanying notes are an integral part of these financial statements

JIU FENG INVESTMENT HONG KONG LTD.
STATEMENTS OF CASH FLOWS
(UNAUDITED)

	Nine Months Ended November 30,	
	2013	2012
Cash Flows from Operating Activities:		
Net Income (Loss)	\$ (62,940)	\$ (118,334)
Adjustments to reconcile net (loss) to net cash (used in) operating activities:		
Depreciation	-	528
Changes in operating assets and liabilities:		
Accounts receivable	-	9,251
Prepaid expenses	-	1,624
Accounts payable and accrued liabilities	-	26,511
Payroll taxes payable	-	(2,062)
Income taxes payable	-	(1,524)
Net Cash Provided by (Used in) Operating Activities	(62,940)	(84,006)
Cash Flows from Investing Activities	-	-
Cash Flows from Financing Activities:		
Loan payable - related party	62,926	36,000
Net Cash Provided by (Used in) Operating Activities	62,926	36,000
Net Increase (Decrease) In Cash	(14)	(48,006)
Cash - Beginning of Period	5,000	49,081
Cash - End of Period	\$ 4,986	\$ 1,075
Supplemental Disclosure of Cash Flow Information:		
Cash paid during the period for:		
Interest	\$ -	\$ -
Income taxes	\$ -	\$ -
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

The accompanying notes are an integral part of these financial statements

**JIU FENG INVESTMENT HONG KONG LTD.
NOTES TO UNAUDITED FINANCIAL STATEMENTS
FOR THE THREE AND NINE MONTH PERIODS ENDED
NOVEMBER 30, 2013 AND 2012**

NOTE 1. ORGANIZATION, OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Operation

Jiu Feng Investment Hong Kong Ltd. (the “Company”), was incorporated under the laws of the State of Nevada on September 29, 2009 under the name Liberty Vision, Inc. The Company changed its name to Jiu Feng Investment Hong Kong Ltd on December 16, 2012. The Company is a full service web design and online marketing agency, providing services such as web design and development and online marketing solutions that enable small businesses to build and maintain an effective presence online.

Going Concern

The financial statements have been prepared on a going concern basis which assumes the Company will be able to realize its assets and discharge its liabilities in the normal course of business for the foreseeable future. The Company has incurred losses since incorporation (September 29, 2009) resulting in an accumulated deficit of \$388,759 as of November 30, 2013 and further losses are anticipated in the development of its business. Accordingly, there is substantial doubt about the Company’s ability to continue as a going concern.

The ability to continue as a going concern is dependent upon the Company generating profitable operations in the future and, or, obtaining the necessary financing to meet its obligations and repay its liabilities arising from normal business operations when they come due. Management intends to finance operating costs over the next twelve months with existing cash on hand, loans from directors and, or, the private placement of common stock.

Summary of Significant Accounting Policies

Unaudited Interim Financial Statements

The accompanying unaudited financial statements have been prepared in accordance with generally accepted accounting principles in the United States of America for interim financial information and with the instructions to Form 10-Q and Regulation S-X. Accordingly, the financial statements do not include all of the information and footnotes required by generally accepted accounting principles for complete financial statements.

In the opinion of management, all adjustments consisting of normal recurring entries necessary for a fair statement of the periods presented for: (a) the financial position; (b) the result of operations; and (c) cash flows, have been made in order to make the financial statements presented not misleading. The results of operations for such interim periods are not necessarily indicative of operations for a full year.

Accounting Basis

The Company uses the accrual basis of accounting and accounting principles generally accepted in the United States of America (“GAAP” accounting). The Company has adopted February 28 fiscal year end.

JIU FENG INVESTMENT HONG KONG LTD.
NOTES TO UNAUDITED FINANCIAL STATEMENTS
FOR THE THREE AND NINE MONTH PERIODS ENDED
NOVEMBER 30, 2013 AND 2012

NOTE 1 – ORGANIZATION, OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Summary of Significant Accounting Policies Cont.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect 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 reporting period. Actual results could differ from those estimates.

Cash and cash equivalents

The Company considers all highly liquid investments with an original maturity of three months or less as cash equivalents.

Accounts receivable

The Company reviews accounts receivable periodically for collectability and establishes an allowance for doubtful accounts and records bad debt expense when deemed necessary.

Property and equipment

Property and equipment are recorded at cost and depreciated under accelerated or straight line methods over each item's estimated useful life.

Income tax

The Company accounts for income taxes pursuant to ASC 740, “*Income Taxes*”. Under ASC 740 deferred taxes are provided on a liability method whereby deferred tax assets are recognized for deductible temporary differences and operating loss carryforwards and deferred tax liabilities are recognized for taxable temporary differences. Temporary differences are the differences between the reported amounts of assets and liabilities and their tax bases. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion or all of the deferred tax assets will not be realized. Deferred tax assets and liabilities are adjusted for the effects of changes in tax laws and rates on the date of enactment.

Financial Instruments

The carrying value of the Company's financial instruments, as reported in the accompanying balance sheets, approximates fair value.

JIU FENG INVESTMENT HONG KONG LTD.
NOTES TO UNAUDITED FINANCIAL STATEMENTS
FOR THE THREE AND NINE MONTH PERIODS ENDED
NOVEMBER 30, 2013 AND 2012

NOTE 1 – ORGANIZATION, OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Summary of Significant Accounting Policies Cont.

Long-Lived Assets

In accordance with ASC 350, the Company regularly reviews the carrying value of intangible and other long-lived assets for the existence of facts or circumstances, both internally and externally, that suggest impairment. If impairment testing indicates a lack of recoverability, an impairment loss is recognized by the Company if the carrying amount of a long-lived asset exceeds its fair value.

Revenue Recognition

The Company will recognize revenue in accordance with ASC. 605, “*Revenue Recognition*”. ASC-605 requires that four basic criteria must be met before revenue can be recognized: (1) persuasive evidence of an arrangement exists; (2) delivery has occurred; (3) the selling price is fixed and determinable; and (4) collectability is reasonably assured. Determination of criteria (3) and (4) are based on management's judgments regarding the fixed nature of the selling prices of the products delivered and the collectability of those amounts. Provisions for discounts and rebates to customers, estimated returns and allowances, and other adjustments are provided for in the same period the related sales are recorded. The Company will defer any revenue for which the product has not been delivered or is subject to refund until such time that the Company and the customer jointly determine that the product has been delivered or no refund will be required.

Advertising Costs

The Company's policy regarding advertising is to expense advertising when incurred. The Company incurred advertising expense of \$0 during the three and nine months period ended November 30, 2013 and 2012.

Net income (loss) per share

The Company computes loss per share in accordance with “ASC-260”, “*Earnings per Share*” which requires presentation of both basic and diluted earnings per share on the face of the statement of operations. Basic loss per share is computed by dividing net loss available to common shareholders by the weighted average number of outstanding common shares during the period. Diluted loss per share gives effect to all dilutive potential common shares outstanding during the period. Dilutive loss per share excludes all potential common shares if their effect is anti-dilutive.

No potentially dilutive securities were issued and outstanding the three and nine month periods ended November 30, 2013 and 2012.

Reclassifications

Certain amounts previously presented for prior years have been reclassified. The reclassification had no effect on net loss, total assets or total stockholders' deficit.

Recent accounting pronouncements

The Company has reviewed all the recent accounting pronouncements issued to date of the issuance of these financial statements, and does not believe any of these pronouncements will have a material impact on the Company's financial statements.

JIU FENG INVESTMENT HONG KONG LTD.
NOTES TO UNAUDITED FINANCIAL STATEMENTS
FOR THE THREE AND NINE MONTH PERIODS ENDED
NOVEMBER 30, 2013 AND 2012

NOTE 2 – LOAN PAYABLE - RELATED PARTY

In support of the Company's efforts and cash requirements, it may rely on advances from related parties until such time that the Company can support its operations or attains adequate financing through sales of its equity or traditional debt financing. There is no formal written commitment for continued support by shareholders. Amounts represent advances or amounts paid in satisfaction of liabilities. The advances are considered temporary in nature and have not been formalized by a promissory note.

As of November 30, 2013, the Company had a \$85,298 loan outstanding with shareholder of the Company. The loan is non-interest bearing, due upon demand and unsecured .

NOTE 3 – COMMON STOCK

The Company has 75,000,000 shares of common shares authorized with a par value of \$ 0.001 per share.

No shares of common stock were issued during the three and nine months ended November 30, 2013.

Total shares outstanding as of November 30, 2013 were 6,500,000.

NOTE 4 – INCOME TAXES

As of November 30, 2013, the Company had net operating loss carry forwards of \$388,759 that may be available to reduce future years' taxable income through 2029 - 2033. Future tax benefits which may arise as a result of these losses have not been recognized in these financial statements, as their realization is determined not likely to occur and accordingly, the Company has recorded a valuation allowance for the deferred tax asset relating to these tax loss carry-forwards.

NOTE 5 – SUBSEQUENT EVENTS

In accordance with ASC 855-10, "*Subsequent Events*", the Company has analyzed its operations subsequent to November 30, 2013 to the date these financial statements were filed with the Securities and Exchange Commission, and has determined that it does not have any material subsequent events to disclose in these financial statements.

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

Jiu Feng Investment Hong Kong, Ltd., (the “Company”, “the “Registrant”, “we”, “us” or “our”) was formed on September 29, 2009 under the name Liberty Vision, Inc. On January 27, 2011, the Company formed a wholly owned subsidiary, Jiu Feng Media, Inc., an Ontario, Canada Corporation (“LVMI”). The subsidiary was incorporated to facilitate payroll transactions for the employees. LVMI was subsequently disposed of on December 5, 2012 for a nominal sum. On December 16, 2012, the Registrant changed its name to Jiu Feng Investment Hong Kong, Ltd. On January 27, 2013, the Company announced the change of their ticker symbol from “LBYV” to “JFIL”.

Jiu Feng Investment Hong Kong, Inc. is a full service web design and online marketing agency, providing services such as web design and development and online marketing solutions that enable small businesses to build and maintain an effective presence online. To date, we have focused on providing one-off services such as development of a fully functioning website to small business clients.

The Company also provides a central hub for people and small businesses to identify projects, investments and general information on programs designed to reduce pollution, as well as other “green” projects and technologies. The Company’s green operations are initially focused on Asia, where pollution levels are rapidly increasing.

Our current services include:

Website Development and Consulting

Website Design Services

We design websites to suit small business needs, whether it’s a fully interactive flash-driven site or a simple informational page. Our custom design service includes the development of a unique website look and layout that is created specifically for our client.

Website Usability Consulting

Through our website usability consulting services, we help our customers ensure that their website is as intuitive and easy to use as possible for their visitors. Areas we consult on include design and layout, information architecture, ease of navigation, functionality, accessibility, content and search engine optimization requirements.

Website Maintenance

Keeping a website up to date is crucial to ensure effective communication with the website visitors and clients of the business. It also improves the website's search engine optimization if the content is being updated on a regular basis.

Web Analytics Implementation

It is essential to know who is coming to a website, where they are coming from, what keywords they are using to find the site, and what they are interested in once they have arrived. Jiu Feng helps with implementation of Google Analytics, a web statistics package that provides all this information.

Web Marketing

Paid Search Advertising

Paid search advertising refers to search engine advertising such as Google AdWords (Yahoo and MSN have similar paid search programs available). Search advertisements are targeted to match key search terms (called keywords) entered on search engines. We help our clients manage their search campaigns by:

- Selecting targeted keywords and monitoring their effectiveness.
- Creating relevant ad text that is likely to convert leads into new clients.
- Structuring and optimizing campaigns for better performance and maximum results.
- Providing monthly client reporting to communicate the strategies we've implemented and recommendations for future improvement.
- Developing and researching possible new avenues of online marketing to build the new client base.

Online Marketing Review

We provide feedback and recommendations on how to improve areas such as: website design and layout, information architecture, ease of navigation, functionality, accessibility, content and search engine optimization requirements.

Landing Page Development

There are times when an advertising campaign needs to send users to a specific 'landing page' on a website as opposed to the homepage or another general site page. We assist with landing page development which is a must have for any sort of paid search advertising.

Blogging

A blog is an efficient way to improve search engine optimization while encouraging repeat visitors and increasing visitor retention. We can implement a customized blog that blends seamlessly into the design of an existing website.

Social & Viral Marketing

Social and Viral Marketing Campaigns

We help companies to create innovative, interactive online campaigns that build brand awareness.

Social Media Consulting

We provide consulting services on social media outlet management, such as corporate Facebook pages and Twitter account updates.

Custom Facebook Page Design

We help ensure that the company's presence on Facebook reflects the look and feel of the company's brand and website.

Twitter

Maintaining and managing an active and effective Twitter account requires regular attention. Our twitter management services include: monitoring the account and Twitter in general, responding to specific comments from followers, responding to general comments related to our client's business and adding new followers.

Search Engine Optimization (SEO) Consulting

Keyword Strategy

Proper keyword selection is the foundation of any good search engine effort. We run predictive queries to determine the level of search traffic and go after terms that have sufficient search volume. Potential for conversion is evaluated against the level of search traffic. Our goal is to get the site high quality traffic, not just quantity. We evaluate the competitiveness of the keywords to be targeted. The level of competitiveness of our client's keywords helps us to evaluate which In-page and Off- page strategies that will be necessary to get results.

In-page Strategy

We review the website to implement changes that are required for the site to rank well for the terms identified in the Keyword Strategy. We examine what impediments are preventing search engine spiders from crawling the site and how they can be rectified.

Content Strategy / Authority Building:

Quality content is one of the fundamental keys to attracting relevant quality links from other sites, and therefore in securing superior search engine rankings. Quality content is the only strategy condoned by Google, Yahoo, and Bing.

With the advent of Universal Search, many types of content now exist, and provide opportunities to rank. Some opportunities are:

- a. textual content
- b. images/picture
- c. videos
- d. user ratings and reviews
- e. widgets and calculators
- f. user generated content
- g. press releases/news
- h. location on a map (Google Local)

When done properly, content is not only distinctive, but can position the author as an authority in his/her space. Being viewed as an authority has many advantages, including the attraction of many more opportunities related to quality relevant links.

Green Technologies and Opportunities

The Company provides a central hub for people looking for projects, investments and general information on programs designed to reduce pollution. Our initial focus is on Asia where pollution levels are increasing and dangerous. Also, together with the Asia-Pacific Partnership on Clean Development and Climate (<http://www.asiapacificpartnership.org>), we are planning to be directly involved from specific projects to information gathering and web development.

Results of Operations

For the three months ended November 30, 2013 compared to the three months ended November 30, 2012

Revenue

We generate revenue from sales of website development services. Our gross revenue from web development services for the three months ended November 30, 2013 was \$0 compared to \$9,608 for the three months ended November 30, 2012.

Cost of Revenue

Our cost of revenues for the period ended November 30, 2013 was \$0 compared to \$12,062 for the three months ended November 30, 2012.

Gross Profit (Loss)

We recognized a gross profit (loss) of \$0 for the three months ended November 30, 2013 compared to a gross loss of \$2,454 for the three months ended November 30, 2012 due to the factors discussed above.

Operating Expenses

The major components of our operating expenses for the three months ended November 30, 2013 and 2012 are outlined in the table below:

	Three Months Ended November 30, 2013	Three Months Ended November 30, 2012	Increase (Decrease) %
Payroll Expenses	\$ --	\$ 20,669	(100.00)
Professional fees	2,606	2,100	24.10
Officer compensation	--	6,000	(100.00)
Consulting	16,074	6,000	167.90
Other	1,355	2,372	(42.88)
Depreciation	--	176	(100.00)
Rent	--	526	(100.00)
Total operating expenses	<u>\$ 20,035</u>	<u>\$ 37,843</u>	<u>(47.06)</u>

The decrease in our operating costs for the three months ended November 30, 2013, compared to the same period in our fiscal 2012, was due to the decrease in our corporate activities, payroll expenses, and the decrease in expenses related to implementation of our business plan. During the three-month period ended November 30, 2013, we had no full-time employees compared to two in the same period in fiscal 2012; therefore our payroll expenses were decreased by \$20,669. We incurred \$2,606 in professional fees for the period ended November 30, 2013 compared to \$2,100 for the same period in fiscal 2012.

The President of the Company provides management consulting services to the Company. During the three months ended November 30, 2013, management consulting services of \$16,074 (November 30, 2012: \$6,000) were charged to operations.

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

During the three months ended November 30, 2013, the Company incurred a depreciation expense of \$0, compared to \$176 for the same period in our fiscal 2012.

Net Loss

For the three months ended November 30, 2013, we recognized a net loss of \$20,035 compared to a net loss of \$40,544 for the corresponding period in 2012. The decrease in net loss was primarily due to decreases in operating expenses.

For the nine months ended November 30, 2013 compared to the nine months ended November 30, 2012

Revenue

We generate revenue from sales of website development services. Our gross revenue from web development services for the nine months ended November 30, 2013 was \$0 compared to \$104,157 for the nine months ended November 30, 2012.

Cost of Revenue

Our cost of revenues for the period ended November 30, 2013 was \$0 compared to \$38,027 for the nine months ended November 30, 2012.

Gross Profit (Loss)

We recognized a gross profit (loss) of \$0 for the nine months ended November 30, 2013 compared to a gross profit of \$66,130 for the nine months ended November 30, 2012 due to the factors discussed above.

Operating Expenses

The major components of our operating expenses for the nine months ended November 30, 2013 and 2012 are outlined in the table below:

	Nine Months Ended November 30, 2013	Nine Months Ended November 30, 2012	Increase (Decrease) %
Payroll Expenses	\$ -	\$ 90,372	(100.00)
Professional fees	21,017	35,541	(40.87)
Officer compensation	-	18,000	(100.00)
Consulting	37,404	18,000	107.80
Other	4,519	18,596	(75.70)
Depreciation	-	528	(100.00)
Rent	-	1,393	(100.00)
Total operating expenses	<u>\$ 62,940</u>	<u>\$ 182,430</u>	<u>(65.50)</u>

The decrease in our operating costs for the nine months ended November 30, 2013, compared to the same period in our fiscal 2012, was due to the decrease in our corporate activities, payroll expenses, and the decrease in expenses related to implementation of our business plan. During the nine-month period ended November 30, 2013, we had no full-time employees compared to two in the same period in fiscal 2012; therefore our payroll expenses were decreased by \$90,372. We incurred \$21,017 in professional fees for the nine months ended November 30, 2013 compared to \$35,541 for the same period in fiscal 2012.

The President of the Company provides management consulting services to the Company. During the nine months ended November 30, 2013, management consulting services were \$37,404 (November 30, 2012: \$18,000) were charged to operations.

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

During the nine months ended November 30, 2013, the Company incurred a depreciation expense of \$0, compared to \$528 for the same period in our fiscal 2012.

During the nine months ended November 30, 2013, the Company incurred rent expense of \$0, compared to \$1,393 for the same period in our fiscal 2012.

Net Loss

For the nine months ended November 30, 2013, we recognized a net loss of \$62,940 compared to a net loss of \$118,334 for the corresponding period in 2012. The decrease in net loss was primarily due to decreases in operating expenses.

Liquidity and Capital Resources

Working Capital

	November 30, 2013	February 28, 2013
Current Assets	\$ 4,986	\$ 5,000
Current Liabilities	\$ 86,759	\$ 23,833
Working Capital	\$ (81,773)	\$ (18,833)

Cash Flow for the nine months ended November 30, 2013 compared to the nine months ended November 30, 2012

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

	Nine Months Ended November 30, 2013	Nine Months Ended November 30, 2012
Cash (used in) operating activities	\$ (62,940)	\$ (84,006)
Cash provided by (used in) investing activities	\$ -	\$ -
Cash provided by financing activities	\$ 62,926	\$ 36,000
Net (decrease) in cash	\$ (14)	\$ (48,006)

During the next 12 months 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 net cash used in operating activities decreased by \$21,066 in the nine months ended November 30, 2013 compared to that in the nine months ended November 30, 2012, representing a decrease of 25.08%. The decrease of net cash used in operating activities 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, 2013. 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, 2013 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, 2013 and 2012.

Cash Flows from Financing Activities

Our cash provided by financing activities increased from \$36,000 for the nine months ended November 30, 2012 to \$62,926 for the nine months ended November 30, 2013, representing an increase of 74.79%, which was due to a related party loan in the amount of \$62,926.

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, 2013, 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

Dated: January 21, 2014

By: /s/ Yan Li
Yan Li,
President and Director

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, 2013 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.

Dated: January 21, 2014

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, 2013 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.

Dated: January 21, 2014

By: */s/ Yan Li*

Yan Li,
CEO

**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, 2013, 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: January 21, 2014

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, 2013, 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: January 21, 2014

By: */s/ Yan Li*

Yan Li,
Chief Financial Officer