

AIVTECH INTERNATIONAL GROUP CO.
Form 10-Q
June 14, 2010

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 April 30, 2010

or

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

For the transition period from _____ to _____

Commission File Number: 333-161941

AIVTECH INTERNATIONAL GROUP CO.
(Exact Name of Registrant as Specified in its Charter)

Nevada (State or Other Jurisdiction of Incorporation or Organization)	N/A (I.R.S. Employer Identification No.)
1305 East, Hightech Plaza, Phase 2, Tian'An Cyber Park, FuTian District, ShenZhen City, GuangDong Province, China (Address of Principal Executive Offices)	518034 (Zip Code)

Registrant's telephone number including area code: +86 (139) 2349-3889

ECOCHILD INC.
(Former Name or Former Address if Changed Since Last Report)

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

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required

to submit and post such files). Yes No

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

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Yes No

As of June 14, 2010, there were 20,000,000 shares outstanding of the registrant’s common stock.

AIVTECH INTERNATIONAL GROUP CO.

FORM 10-Q

April 30, 2010

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PART 1 – FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS

ECOCHILD INC.

(A DEVELOPMENT STAGE COMPANY)

FINANCIAL STATEMENTS

APRIL 30, 2010

(UNAUDITED)

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Report of Independent Registered Public Accounting Firm

Board of Directors and Stockholders of
Ecochild, Inc.

We have reviewed the accompanying balance sheets of Ecochild Inc. as of April 30, 2010, and the statements of operations for the three and six months ended April 30, 2010 and statements of cash flows for the six months ended April 30, 2010. These financial statements are the responsibility of the Company's management.

We conducted our review in accordance with standards of the Public Company Accounting Oversight Board (United States). A review of interim financial information consists principally of applying analytical procedures and making inquiries of persons responsible for financial and accounting matters. It is substantially less in scope than an audit conducted in accordance with standards of the Public Company Accounting Oversight Board (United States), the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our reviews, we are not aware of any material modifications that should be made to the accompanying interim financial statements referred to above for them to be in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 1, certain conditions indicate that the Company may be unable to continue as a going concern. The accompanying financial statements do not include any adjustments to the financial statements that might be necessary should be the Company be unable to continue as a going concern.

Acquavella, Chiarelli, Shuster, Berkower & Co., LLP

Certified Public Accountants

New York, N.Y.

June 11, 2010

RONALD R. CHADWICK, P.C.
Certified Public Accountant
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REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

Board of Directors
Ecochild Inc.
Charlestown, Massachusetts

I have audited the accompanying balance sheets of Ecochild Inc. (a development stage company) as of October 31, 2008 and 2009 and the related statements of operations, stockholders' equity and cash flows for the period from December 18, 2007 (inception) through October 31, 2008, the year ended October 31, 2009, and for the period from December 18, 2007 (inception) through October 31, 2009. These financial statements are the responsibility of the Company's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Ecochild Inc. as of October 31, 2008 and 2009 and the results of its operations and its cash flows for the period from December 18, 2007 (inception) through October 31, 2008, the year ended October 31, 2009, and for the period from December 18, 2007 (inception) through October 31, 2009 in conformity with accounting principles generally accepted in the United States of America.

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 1 to the financial statements the Company has suffered recurring losses from operations that raise substantial doubt about its ability to continue as a going concern. Management's plans in regard to these matters are also described in Note 1. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Aurora, Colorado
January 19, 2010

/s/ Ronald R. Chadwick, P.C.
RONALD R. CHADWICK, P.C.

ECOCHILD INC.
 (A DEVELOPMENT STAGE COMPANY)
 BALANCE SHEETS
 APRIL 30, 2010 AND OCTOBER 31, 2009

	2010 (Unaudited)	2009 (Audited)
ASSETS		
Current Assets		
Cash	\$ 206	\$ 21,308
Prepaid expenses	-	-
Total Current Assets	206	21,308
Security deposit	350	350
Total Assets	\$556	\$21,658
Current Liabilities		
Accounts payable and accrued liabilities	\$ 16,427	\$ 7,696
Due to related parties	5,214	1,750
Total Current Liabilities	21,641	9,446
Stockholders' Equity		
Common stock, \$.001 par value, 75,000,000 shares authorized, 9,625,000 shares issued and outstanding at April 30,2010 and October 31,2009	9,625	9,625
Additional paid-in capital	25,375	25,375
Retained earnings(deficit)	(56,085)	(22,788)
Total Stockholders' Equity	(21,085)	12,212
Total Liabilities and Stockholders' Equity	\$ 556	\$21,658

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

ECOCHILD INC.
 (A DEVELOPMENT STAGE COMPANY)
 STATEMENTS OF OPERATIONS
 (UNAUDITED)

	Three months ended April 30, 2010	Six months ended April 30, 2010	December 18, 2007 (Inception) through April 30, 2010
Sales, net	\$-	\$-	\$9,850
Cost of sales	-	-	6,800
Gross profit	-		