Ecochild Inc.
Form 10-Q
February 18, 2010

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 10-Q

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

For the quarterly period ended January 31, 2010
or

o	**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

ECOCHILD INC.

(Exact Name of Registrant as Specified in its Charter)

Nevada (State or Other Jurisdiction of Incorporation or Organization)	**Pending** (I.R.S. Employer Identification No.)
40 Warren Street, 3rd Floor, Charlestown, MA (Address of Principal Executive Offices)	**02129** (Zip Code)

Registrant's telephone number including area code: (617) 886-5154

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 x No o

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 during the preceding 12 months (or such shorter period that the registrant was required to submit and post such files. Yes o No x

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 o	Accelerated filer o
Non-accelerated filer o	Smaller reporting company x

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

Applicable Only to Corporate Issuers:

Indicate the number of shares outstanding of each of the issuer s classes of common stock, as of the latest practicable date:

Class	Outstanding as of February 18, 2010
Common Stock, $.001 par value	9,625,000

ECOCHILD INC.

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(A Development Stage Company)

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ECOCHILD INC.
(A Development Stage Company)
BALANCE SHEETS

	January 31, 2010 (Unaudited)	October 31, 2009 (Audited)
ASSETS		
Current assets		
Cash	$ 484	$ 21,308
Prepaid expenses	200	-
Total current assets	684	21,308
Security deposit	350	350
Total assets	$ 1,034	$ 21,658
LIABILITIES & STOCKHOLDERS EQUITY		
Current liabilities		
Accounts payable and accrued liabilities	$ 12,427	$ 7,696
Due to related parties	2,500	1,750
Total current liabilities	14,927	9,446
Capital stock $0.001 par value; 75,000,000 shares authorized;		
9,625,000 shares issued and outstanding	9,625	9,625
Additional paid in capital	25,375	25,375
Deficit accumulated during the development stage	(48,893)	(22,788)
Total Stockholders Equity	(13,893)	12,212
Total Liabilities and Stockholders Equity	$ 1,034	$ 21,658

The accompanying notes are an integral part of these financial statements

ECOCHILD INC.

(A Development Stage Company)

INTERIM STATEMENTS OF OPERATIONS

(Unaudited)

	Three Months Ended January 31, 2010	Three Months Ended January 31, 2009	December 18, 2007 (Inception) Through January 31, 2010
Sales	$ -	$ -	$ 9,850
Cost of goods sold	-	-	6,800
Gross profit	-	-	3,050
Expenses:			
Accounting and audit fees	5,250	-	11,500
General and administrative	5,569	167	9,938
Legal fees	1,175	-	6,775
Management	750	-	2,500
Organization costs	-	-	775
Rent	643	-	3,250
Transfer agent	12,718	-	12,718
Travel	-	-	4,487
	26,105	167	51,943
Income (loss) before provision for income tax	(26,105)	(167)	(48,893)
Provision for income tax	-	-	-
Net income (loss)	$ (26,105)	$ (167)	$ (48,893)
Net income (loss) per share	$ (0.01)	$ (0.00)	
Weighted average number of common shares outstanding	9,625,000	-	

The accompanying notes are an integral part of these financial statements

ECOCHILD INC.

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INTERIM STATEMENTS OF CASH FLOWS

(Unaudited)

	Three Months Ended January 31, 2010	Three Months Ended January 31, 2009	December 18, 2007 (Inception) Through January 31, 2010
Cash Flows From Operating Activities:			
Net income (loss)	$ (26,105)	$ (167)	$ (48,893)
Adjustment to reconcile net income to net cash provided by (used for) operating activities:			
Prepaid expenses	(200)	-	(200)
Security deposit	-	-	(350)
Accounts payable and accrued liabilities	4,731	-	12,427
Accounts payable related parties	750	-	2,500
Net cash provided by (used for) operating activities	(20,824)	(167)	(34,516)
Cash Flows From Financing Activities:			
Proceeds from issuance of common stock	-	-	35,000
Common stock subscription	-	2,000	-
Net cash provided by (used for) financing activities	-	2,000	35,000
Net Increase (Decrease) In Cash	(20,824)	1,833	484
Cash At The Beginning Of The Period	21,308	344	-
Cash At The End Of The Period	$ 484	$ 2,177	$ 484

Schedule Of Non-Cash Investing And Financing Activities

None

Supplemental Disclosure

Cash paid for:			
Interest	$ -	$ -	$ -
Income Taxes	$ -	$ -	$ -

The accompanying notes are an integral part of these financial statements

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ECOCHILD INC.

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STATEMENT OF STOCKHOLDERS EQUITY

(Unaudited)

	Common Shares Number	Common Shares Par Value	Paid In Capital	Deficit Accumulated During the Development Stage	Total
Balances, December 18, 2007	-	$ -	$ -	$ -	$ -
Net gain (loss) for the period ended October 31, 2008	-	-	-	(2,223)	(2,223)
Balances, October 31, 2008	-	-	-	(2,223)	(2,223)
Issued for cash:					
Common stock April, 2009 at $0.001	6,000,000	6,000	-	-	6,000
Common stock July, 2009 at $0.008	3,625,000	3,625	25,375	-	29,000
Net gain (loss) for the period ended October 31, 2009	-	-	-	(20,565)	(20,565)
Balances, October 31, 2009	9,625,000	9,625	25,375	(22,788)	12,212
Net gain (loss) for the period ended January 31, 2010	-	-	-	(26,105)	(26,105)
Balances, January 31, 2010	9,625,000	$ 9,625	$ 25,375	$ (48,893)	$ (13,893)

The accompanying notes are an integral part of these financial statements

ECOCHILD INC.

(A Development Stage Company)

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Note 1 Nature and Continuance of Operations

Organization

Ecochild Inc. (the "Company" or "Ecochild") is a Nevada corporation in the development stage and has minimal operations. The Company was incorporated under the laws of the State of Nevada on December 18, 2007. The proposed business plan of the Company is to sell and distribute organic food products.

Unaudited Financial Statements

The accompanying financial statements of Ecochild Inc. as of January31, 2010, and October 31, 2009, and for the three months ended January 31, 2010, and 2009, and cumulative from inception, are unaudited. However, in the opinion of management, the financial statements include all adjustments, consisting only of normal recurring adjustments, necessary to present fairly the Company's financial position as of January 31, 2010, and October 31, 2009, and the results of its operations and its cash flows for the three months ended January 31, 2010, and 2009, and cumulative from inception. These results are not necessarily indicative of the results expected for the fiscal year ending October 31, 2010. The accompanying financial statements and notes thereto do not reflect all disclosures required under accounting principles generally accepted in the United States of America. Refer to the Company's audited financial statements as of October 31, 2009, filed with the SEC for additional information, including significant accounting policies.

Going Concern

These financial statements have been prepared on a going concern basis. The Company had a working capital deficiency at January 31, 2010, of $14,243, and has an accumulated deficit of $48,893 since inception. Its ability to continue as a going concern is dependent upon the ability of the Company to generate profitable operations in the future and/or to obtain the necessary financing to meet its obligations and repay its liabilities arising from normal business operations when they come due. The outcome of these matters cannot be predicted with any certainty at this time. These factors raise substantial doubt that the company will be able to continue as a going concern. The Company to date has funded its initial operations through the issuance of 9,625,000 shares of capital stock for the net proceeds of $35,000 and revenue from sales of $9,850. Management plans to continue to provide for its capital needs by the issuance of common stock and related party advances. These financial statements do not include any adjustments to the amounts and classification of assets and liabilities that may be necessary should the Company be unable to continue as a going concern.

Note 2 Summary of Significant Accounting Policies

The financial statements of the Company have been prepared in accordance with generally accepted

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(Unaudited)

accounting principles in the United States of America. Because a precise determination of many assets and liabilities is dependent upon future events, the preparation of financial statements for a

period necessarily involves the use of estimates which have been made using careful judgement. Actual results may vary from these estimates.

The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of the significant accounting policies summarized below:

Development Stage Company

The Company complies with Financial Accounting Standard Board Statement ("FAS") No. 7 and The Securities and Exchange Commission Act Guide 7 for its characterization of the Company as development stage.

Cash and Cash Equivalents

For purposes of reporting within the statement of cash flows, the Company considers all cash on hand, cash accounts not subject to withdrawal restrictions or penalties, and all highly liquid debt instruments purchased with a maturity of three months or less to be cash and cash equivalents.

Revenue Recognition

The Company is in the development stage and has realized minimal revenues from operations. Once Ecochild has commenced full operations, it will recognize revenue when the sale and/or distribution of food products is complete, risk of loss and title to the food products have transferred to the customer, there is persuasive evidence of an agreement, acceptance has been approved by its customer, the fee is fixed or determinable based on the completion of stated terms and conditions, and collection of any related receivable is probable. Net sales will be comprised of gross revenues less expected returns, trade discounts, and customer allowances that will include costs associated with off-invoice markdowns and other price reductions, as well as trade promotions and coupons. These incentive costs will be recognized at the later of the date on which the Company recognized the related revenue or the date on which the Company offers the incentive.

Loss per Common Share

Basic loss per share is computed by dividing the net loss attributable to the common stockholders by the weighted average number of shares of common stock outstanding during the periods. Diluted

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loss per share is computed similar to basic loss per share except that the denominator is increased to include the number of additional common shares that would have been outstanding if the potential common shares had been issued and if the additional common shares were dilutive. There were no dilutive financial instruments issued or outstanding for the year ended October 31, 2009, and 2008.

Income Taxes

The Company accounts for income taxes pursuant to SFAS No. 109, "*Accounting for Income Taxes"* ("SFAS No. 109"). Under SFAS No. 109, deferred tax assets and liabilities are determined based on temporary differences between the bases of certain assets and liabilities for income tax and financial reporting purposes. The deferred tax assets and liabilities are classified according to the financial statement classification of the assets and liabilities generating the differences.

The Company maintains a valuation allowance with respect to deferred tax assets. Ecochild establishes a valuation allowance based upon the potential likelihood of realizing the deferred tax asset and taking into consideration the Company's financial position and results of operations for the current period. Future realization of the deferred tax benefit depends on the existence of sufficient taxable income within the carryforward period under the Federal tax laws.

Changes in circumstances, such as the Company generating taxable income, could cause a change in judgment about the realizability of the related deferred tax asset. Any change in the valuation allowance will be included in income in the year of the change in estimate.

Fair Value of Financial Instruments

The Company estimates the fair value of financial instruments using the available market information and valuation methods. Considerable judgment is required in estimating fair value. Accordingly, the estimates of fair value may not be indicative of the amounts Ecochild could realize in a current market exchange. As of January 31, 2010 and 2009, the carrying value of the Company's financial instruments approximated fair value due to the short-term nature and maturity of these instruments.

Deferred Offering Costs

The Company defers as other assets the direct incremental costs of raising capital until such time as the offering is completed. At the time of the completion of the offering, the costs are charged against the capital raised. Should the offering be terminated, deferred offering costs are charged to operations during the period in which the offering is terminated.

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Impairment of Long-lived Assets

Capital assets are reviewed for impairment in accordance with SFAS No. 144, "*Accounting for the Impairment of Disposal of Long-lived Assets*," which was adopted effective January 1, 2002. Under SFAS No. 144, these assets are tested for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. An impairment charge is recognized for the amount, if any, which the carrying value of the asset exceeds the fair value. For the period ended January 31, 2010, and 2009, no events or circumstances occurred for which an evaluation of the recoverability of long-lived assets was required.

Advertising and Promotion

The Company expenses all advertising and promotion costs as incurred. The Company did not incur advertising and promotion costs for the three-month periods ended January 31, 2010 and 2009.

Common Stock Registration Expenses

The Company considers incremental costs and expenses related to the registration of equity securities with the SEC, whether by contractual arrangement as of a certain date or by demand, to be unrelated to original issuance transactions. As such, subsequent registration costs and expenses are reflected in the accompanying financial statements as general and administrative expenses, and are expensed as incurred.

Stock-based Compensation

The Company has not adopted a stock option plan and has not granted any stock options. Accordingly no stock-based compensation has been recorded to date.

Note 3 Capital Stock

The total number of common shares authorized that may be issued by the Company is 75,000,000 shares with a par value of one tenth of one cent ($0.001) per share and no other class of shares is authorized.

During the year ended October 31, 2009, the Company issued:

a) 6,000,000 shares of common stock at $0.001 per share to its directors for total proceeds of $6,000; and

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a) 3,625,000 shares of common stock at $0.008 per share for total proceeds of $29,000.

To January 31, 2010, the Company has not granted any stock options or recorded any stock-based compensation.

Note 4 Related Party Transactions

The President of the Company provides management services to the Company. During the three-month period ended January 31, 2010, management services of $750 (January 31, 2009 - $Nil) were charged to operations. As at January 31, 2010, the Company owed $2,500 for management fees.

Note 5 Recent Accounting Pronouncements

On December 4, 2007, the FASB issued FASB accounting guidelines, "*Noncontrolling Interests in Consolidated Financial Statements – an amendment of ARB No. 51*". These FASB accounting guidelines establishes new accounting and reporting standards for the noncontrolling interest in a

subsidiary and for the deconsolidation of a subsidiary. Specifically, this statement requires the recognition of a noncontrolling interest (minority interest) as equity in the consolidated financial statements and separate from the parent's equity. The amount of net income attributable to the noncontrolling interest will be included in consolidated net income on the face of the income statement. These FASB accounting guidelines clarifies that changes in a parent's ownership interest in a subsidiary that do not result in deconsolidation are equity transactions if the parent retains its controlling financial interest. In addition, this statement requires that a parent recognize a gain or loss in net income when a subsidiary is deconsolidated. Such gain or loss will be measured using the fair value of the noncontrolling equity investment on the deconsolidation date. These FASB accounting guidelines also includes expanded disclosure requirements regarding the interests of the parent and its noncontrolling interest.

These FASB accounting guidelines is effective for fiscal years, and interim periods within those fiscal years, beginning on or after December 15, 2008. Earlier adoption is prohibited. The management of Ecochild does not expect the adoption of this pronouncement to have a material impact on its financial statements.

In March 2008, the FASB issued FASB accounting guidelines *"Disclosures about Derivative Instruments and Hedging Activities – an amendment of FASB Statement 133"*. These FASB accounting guidelines enhances required disclosures regarding derivatives and hedging activities,

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including enhanced disclosures regarding how: (a) an entity uses derivative instruments; (b) derivative instruments and related hedged items are accounted for under FASB accounting guidelines, *Accounting for Derivative Instruments and Hedging Activities* ; and (c) derivative instruments and related hedged items affect an entity s financial position, financial performance, and cash flows. Specifically, these FASB accounting guidelines requires:

- disclosure of the objectives for using derivative instruments be disclosed in terms of underlying risk and accounting designation;
- disclosure of the fair values of derivative instruments and their gains and losses in a tabular format;
- disclosure of information about credit-risk-related contingent features; and
- cross-reference from the derivative footnote to other footnotes in which derivative-related information is disclosed.

These FASB accounting guidelines is effective for fiscal years and interim periods beginning after November 15, 2008. Earlier application is encouraged. The management of Ecochild does not expect the adoption of this pronouncement to have a material impact on its financial statements.

On May 9, 2008, the FASB issued FASB accounting guidelines, *The Hierarchy of Generally Accepted Accounting Principles* . These FASB accounting guidelines is intended to improve financial reporting by identifying a consistent framework, or hierarchy, for selecting accounting principles to be used in preparing financial statements that are presented in conformity with U.S. generally accepted accounting principles (GAAP) for nongovernmental entities.

Prior to the issuance of these FASB accounting guidelines, GAAP hierarchy was defined in the American Institute of Certified Public Accountants (AICPA) Statement on Auditing Standards (SAS) No. 69, *The Meaning of Present Fairly in Conformity with Generally Accept Accounting Principles.* SAS No. 69 has been criticized because it is directed to the auditor rather than the entity. These FASB accounting guidelines addresses these issues by establishing that the GAAP hierarchy should be directed to entities because it is the entity (not the auditor) that is responsible for selecting accounting principles for financial statements that are presented in conformity with GAAP.

The sources of accounting principles that are generally accepted are categorized in descending order as follows:

a) FASB Statements of Financial Accounting Standards and Interpretations, FASB Statement 133 Implementation Issues, FASB Staff Positions, and American Institute of Certified Public Accountants (AICPA) Accounting Research Bulletins and Accounting Principles Board Opinions that are not superseded by actions of the FASB.

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a) FASB Technical Bulletins and, if cleared by the FASB, AICPA Industry Audit and Accounting Guides and Statements of Position.

b) AICPA Accounting Standards Executive Committee Practice Bulletins that have been cleared by the FASB, consensus positions of the FASB Emerging Issues Task Force (EITF), and the Topics discussed in Appendix D of EITF Abstracts (EITF D-Topics).

c) Implementation guides (Q&As) published by the FASB staff, AICPA Accounting Interpretations, AICPA Industry Audit and Accounting Guides and Statements of Position not cleared by the FASB, and practices that are widely recognized and prevalent either generally or in the industry.

These FASB accounting guidelines is effective 60 days following the SEC's approval of the Public Company Accounting Oversight Board amendment to its authoritative literature. It is only effective for nongovernmental entities; therefore, the GAAP hierarchy will remain in SAS 69 for state and local governmental entities and federal governmental entities. The management of Ecochild does not expect the adoption of this pronouncement to have a material impact on its financial statements.

On May 26, 2008, the FASB issued FASB accounting guidelines, "*Accounting for Financial Guarantee Insurance Contracts*" . These FASB accounting guidelines clarifies how FASB Statement

No. 60, "*Accounting and Reporting by Insurance Enterprises*" ("SFAS No. 60"), applies to financial guarantee insurance contracts issued by insurance enterprises, including the recognition and measurement of premium revenue and claim liabilities. It also requires expanded disclosures about financial guarantee insurance contracts.

The accounting and disclosure requirements of these FASB accounting guidelines are intended to improve the comparability and quality of information provided to users of financial statements by creating consistency. Diversity exists in practice in accounting for financial guarantee insurance contracts by insurance enterprises under SFAS No. 60, "*Accounting and Reporting by Insurance Enterprises.*" That diversity results in inconsistencies in the recognition and measurement of claim liabilities because of differing views about when a loss has been incurred under FASB Statement No. 5, "*Accounting for Contingencies*". These FASB accounting guidelines requires that an insurance

enterprise recognize a claim liability prior to an event of default when there is evidence that credit deterioration has occurred in an insured financial obligation. It also requires disclosure about (a) the

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risk-management activities used by an insurance enterprise to evaluate credit deterioration in its insured financial obligations and (b) the insurance enterprise's surveillance or watch list.

These FASB accounting guidelines is effective for financial statements issued for fiscal years beginning after December 15, 2008, and all interim periods within those fiscal years, except for disclosures about the insurance enterprise's risk-management activities. Disclosures about the insurance enterprise's risk-management activities are effective the first period beginning after issuance of these FASB accounting guidelines. Except for those disclosures, earlier application is not permitted. Management of Ecochild does not expect the adoption of this pronouncement to have material impact on its financial statements.

On May 22, 2009, the FASB issued FASB accounting guidelines, "*Not-for-Profit Entities: Mergers and Acquisitions*". These FASB accounting guidelines is intended to improve the relevance, representational faithfulness, and comparability of the information that a not-for-profit entity provides in its financial reports about a combination with one or more other not-for-profit entities, businesses, or non-profit activities. To accomplish that, this Statement establishes principles and requirements for how a not-for-profit entity:

a. Determines whether a combination is a merger for an acquisition.

b. Applies the carryover method in accounting for a merger.

c. Applies the acquisition method in accounting for an acquisition, including determining which of the combining entities the acquirer is.

d. Determines what information to disclose to enable users of financial statements to evaluate the nature and financial effects of a merger or an acquisition.

This Statement also improves the information a not-for-profit entity provides about goodwill and other intangible assets after an acquisition by amending of FASB accounting guidelines, *Goodwill and Other Intangible Assets*, to make it fully applicable to not-for-profit entities.

These FASB accounting guidelines is effective for mergers occurring on or after December 15, 2009, and acquisitions for which the acquisition dates is on or after the beginning of the first annual reporting period beginning on or after December 15, 2009. Early application is prohibited. The management of Ecochild does not expect the adoption of this pronouncement to have material impact on its financial statements.

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On May 28, 2009, the FASB issued FASB accounting guidelines, *Subsequent Events*. These FASB accounting guidelines establishes general standards of accounting for and disclosure of events that occur after the balance sheet date but before financial statements are issued or are available to be issued. Specifically, these FASB accounting guidelines provides:

1. The period after the balance sheet date during which management of a reporting entity should evaluate events or transactions that may occur for potential recognition or disclosure in the financial statements.

2. The circumstances under which an entity should recognize events or transactions occurring after the balance sheet date in its financial statements.

3. The disclosures that an entity should make about events or transactions that occurred after the balance sheet date.

In accordance with this Statement, an entity should apply the requirements to interim or annual financial periods ending after June 15, 2009. The management of Ecochild does not expect the adoption of this pronouncement to have material impact on its financial statements.

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

Forward-Looking Statements and Associated Risks.

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.

Plan of Operation

Ecochild Inc. was formed as a corporation pursuant to the laws of the State of Nevada on December 18, 2007. Our plan is to build a diverse portfolio of organic, health and wellness grocery products manufactured by small and mid size North American manufacturers and sell them to the European market through a network of local and national distributors. Our product lines and brands will include: organic products, functional/fortified products, foods for specific intolerances and dietary needs food products.

We are a development stage company and have limited active business operations and no significant assets. We have limited revenues and have incurred losses since our inception on December 18, 2007. The Company to date has funded its initial operations through the issuance of 9,625,000 shares of capital stock for the net proceeds of $35,000 and revenue from sales of $9,850. Due to the uncertainty of our ability to generate sufficient revenues from our operating activities and/or to obtain the necessary financing to meet our obligations and repay our liabilities arising from normal business operations when they come due, in their report on our financial statements for the period from inception (December 18, 2007) to October 31, 2009, our registered independent auditors included additional comments indicating concerns about our ability to continue as a going concern. Our financial statements contain additional note disclosures describing the circumstances that led to this disclosure by our registered independent auditors. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Results of Operations

For the three months ended January 31, 2010 compared to January 31, 2009

We have not generated any revenues during the three months ended January 31, 2010, and 2009.

General and administrative expenses for the three months ended January 31, 2010, were $26,105 compared to $167 for the quarter ended January 31, 2009. The increase was primarily attributable to increases in professional ($6,425) and transfer agent ($12,718) fees, management fees of $750, rent of $643, as well as an increase of $5,402 in other general and administrative expenses.

The Company did not record an income tax benefit for a pre-tax loss from continuing operations for the current year period because a deferred tax asset that is associated with this benefit is totally reserved for as the Company does not have a sufficient history of income to conclude that it is more likely than not that the Company will be able to realize all of its tax benefits in the near future, and therefore a valuation allowance was established in the full value of the deferred tax asset. The prior year quarter included an income tax benefit of $167 due to recording the benefit of losses and deferred tax assets that were used to offset deferred tax liabilities for the period.

Liquidity and Capital Resources

We have incurred $48,893 in operating losses since inception. As of January 31, 2010, we had $484 in cash compared to $21,308 at October 31, 2009. As of January 31, 2010, we had a working capital deficiency of $14,243, compared to a working capital of $11,862 as of October 31, 2009.

Net cash used in operating activities for the three months ended January 31, 2010 was $20,824, compared with net cash used of $167 for the prior year period. The majority of the increase in net cash used was due to an increase in operating losses due to higher operating expenses. No cash was used in investing activities during the three months ended January 31, 2010 and 2009. Net cash provided by financing activities for the three months ended January 31, 2010 was $Nil, compared to net cash provided by financing activities in the prior year period of $2,000. We have not issued any stock or received any share subscription funds during the three months ended January 31, 2010. During the three months ended January 31, 2009 we received $2,000 in share subscription funds from our Director.

The Company must raise additional funds on an immediate basis in order to fund our continued operations. We may not be successful in our efforts to raise additional funds. Even if we are able to raise additional funds through the sale of our securities or through the issuance of debt securities, or loans from our directors or financial institutions our cash needs could be greater than anticipated in which case we could be forced to raise additional capital. At the present time, we have no commitments for any additional financing, and there can be no assurance that, if needed, additional capital will be available to us on commercially acceptable terms or at all. These conditions raise substantial doubt as to our ability to continue as a going concern, which may make it more difficult for us to raise additional capital when needed. If we cannot get the needed capital, we may not be able to become profitable and may have to curtail or cease our operations.

Recent Accounting Pronouncements

See Note 5 to the Financial Statements.

Off Balance Sheet Arrangements

None.

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. SUBMISSIONS OF MATTERS TO A VOTE OF SECURITY HOLDERS

None.

ITEM 5. OTHER INFORMATION

None.

ITEM 6. EXHIBITS

The following documents are filed as a part of this report or are incorporated by reference to previous filings, if so indicated:

Exhibit No.	Description
3.1	Articles of Incorporation (i)
3.2	Bylaws (i)
31.1	Section 302 Certification of Chief Executive Officer*
31.2	Section 302 Certification of Chief Financial Officer *
32.1	Section 906 Certification of Chief Executive Officer *
32.2	Section 906 Certification of Chief Financial Officer *

*filed herewith

(i) Incorporated by reference to the Form S-1 registration statement filed on September 16, 2009.

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.

February 18, 2010

ECOCHILD INC.

By: /s/ Galina Birca
Galina Birca
President, Chief Executive Officer (Principal Executive Officer) and Director

In accordance with the Exchange Act, this report has been signed below by the following persons on behalf of Ecochild Inc. and in the capacities and on the dates indicated.

SIGNATURES	TITLE	DATE
/s/ Galina Birca Galina Birca	President, CEO and Director	February 18, 2010
/s/Vladimir Enachi Vladimir Enachi	Treasurer, CFO, Principal Accounting Officer, Principal Financial Officer and Director	February 18, 2010