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# UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

## FORM 10-QSB

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

For the quarterly period ended June 30, 2006

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

For the transition period from to

Commission file number 0-51477

## SRKP 8, INC.

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(Exact name of small business issuer as specified in its charter)

Delaware

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(State or other jurisdiction of incorporation or  
organization)

20-2903562

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(I.R.S. employer identification number)

210 South Federal Highway, Suite 205  
Deerfield Beach, FL

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(Address of principal executive offices)

33441

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(Zip Code)

Issuer's telephone number, including area code: (310) 203-2902

1900 Avenue of the Stars, Suite 310  
Los Angeles, CA 90067

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(Former name, former address and former fiscal year, if changed since last report)

Copies to:  
Feldman Weinstein & Smith LLP  
420 Lexington Avenue  
Suite 2620  
New York, NY 10170  
Attn: David N. Feldman, Esq.  
Tel: (212) 869-7000

Fax: (212) 997-4242

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Check whether the issuer (1) filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the past 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 .

Check whether the issuer is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes  No .

APPLICABLE ONLY TO CORPORATE ISSUERS

State the number of shares outstanding of each of the issuer's classes of common equity, as of the latest practicable date: 2,700,000 shares of Common Stock, par value \$ .0001 per share, outstanding as of July 28, 2006.

Transitional Small Business Disclosure Format (Check one): YES  NO

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**SRKP 8, INC.**

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## **PART I - FINANCIAL INFORMATION**

### **Item 1. Financial Statements.**

The accompanying financial statements have been prepared in accordance with generally accepted accounting principles for interim financial information and in accordance with the instructions for Form 10-QSB. Accordingly, they do not include all of the information and footnotes required by generally accepted accounting principles for complete financial statements.

In the opinion of management, the financial statements contain all material adjustments, consisting only of normal recurring adjustments necessary to present fairly the financial condition, results of operations, and cash flows of the Company for the interim periods presented.

The results for the six-month period ended June 30, 2006 are not necessarily indicative of the results of operations for the full year. These financial statements and related footnotes should be read in conjunction with the financial statements and footnotes thereto included in the Company's Form 10-KSB filed with the Securities and Exchange Commission for the period ended December 31, 2005.

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**SRKP 8, INC.**  
**(A Development Stage Company)**  
**BALANCE SHEETS**

	<u>June 30,</u> <u>2006</u>	<u>December 31,</u> <u>2005</u>
	<u>(Unaudited)</u>	
<b>ASSETS</b>		
<b>ASSETS:</b>		
Cash	\$ 126	\$ 4,663
	<u>\$ 126</u>	<u>\$ 4,663</u>
<b>LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)</b>		
<b>LIABILITIES:</b>		
Due to stockholders	\$ 12,500	\$ 12,500
<b>COMMITMENTS AND CONTINGENCIES</b>		
<b>STOCKHOLDERS' EQUITY (DEFICIT):</b>		
Preferred stock, \$.0001 par value 10,000,000 shares authorized, none issued	—	—
Common stock, \$.0001 par value 100,000,000 shares authorized, 2,700,000 issued and outstanding	270	270
Additional paid-in capital	24,730	24,730
(Deficit) accumulated during development stage	(37,374)	(32,837)
Total Stockholders' Equity (Deficit)	<u>(12,374)</u>	<u>(7,837)</u>
	<u>\$ 126</u>	<u>\$ 4,663</u>

**SEE ACCOMPANYING FOOTNOTES TO THE FINANCIAL STATEMENTS**

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**SRKP 8, INC.**  
**(A Development Stage Company)**  
**STATEMENTS OF OPERATIONS**

	<b>Three Months Ending June 30, 2006</b>	<b>From May 24, 2005 (Inception) to June 30, 2005</b>
<b>REVENUE</b>	\$ —	\$ —
<b>EXPENSES</b>	2,534	12,500
<b>NET (LOSS)</b>	\$ (2,534)	\$ (12,500)
<b>NET (LOSS) PER COMMON SHARE-BASIC</b>	*	*
<b>WEIGHTED AVERAGE NUMBER OF COMMON SHARES OUTSTANDING</b>	2,700,000	2,700,000

\* Less than \$.01

**SEE ACCOMPANYING FOOTNOTES TO THE FINANCIAL STATEMENTS**

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**SRKP 8, INC.**  
**(A Development Stage Company)**  
**STATEMENTS OF OPERATIONS**

	<b>Six Months Ending June 30, 2006</b>	<b>Cumulative from May 24 2005 (Inception) to June 30, 2006</b>
<b>REVENUE</b>	\$ —	\$ —
<b>EXPENSES</b>	4,537	37,374
<b>NET (LOSS)</b>	\$ (4,537)	\$ (37,374)
<b>NET (LOSS) PER COMMON SHARE-BASIC</b>	*	
<b>WEIGHTED AVERAGE NUMBER OF COMMON SHARES OUTSTANDING</b>	2,700,000	

\* Less than \$.01

**SEE ACCOMPANYING FOOTNOTES TO THE FINANCIAL STATEMENTS**

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**SRKP 8, INC.**  
**(A Development Stage Company)**  
**STATEMENTS OF CASH FLOWS**

	Six Months Ending June 30, 2006	From May 24, 2005 (Inception) to June 30, 2005	Cumulative from May 24, 2005 (Inception) to June 30, 2006
<b>CASH FLOWS FROM (TO) OPERATING ACTIVITIES:</b>			
Net (loss)	\$ (4,537)	\$ (12,500)	\$ (37,374)
Net Cash (Used In) Operating Activities	<u>(4,537)</u>	<u>(12,500)</u>	<u>(37,374)</u>
<b>CASH FLOWS FROM (TO) FINANCING ACTIVITIES:</b>			
Common stock issued for cash	---	22,750	25,000
Advances from stockholders	---	---	12,500
Net Cash Provided by Financing Activities	<u>---</u>	<u>22,750</u>	<u>37,500</u>
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS:</b>	<u>(4,537)</u>	<u>10,250</u>	<u>126</u>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF PERIOD</b>	<u>4,663</u>	<u>---</u>	<u>---</u>
<b>CASH AND CASH EQUIVALENTS, END OF PERIOD</b>	<u>\$ 126</u>	<u>\$ 10,250</u>	<u>\$ 126</u>

**SEE ACCOMPANYING FOOTNOTES TO THE FINANCIAL STATEMENTS**

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**SRKP 8, INC.**  
**(A Development Stage Company)**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**History**

SRKP 8, Inc. (the Company), a development stage company, was organized under the laws of the State of Delaware on May 24, 2005. The Company is in the development stage as defined in Financial Accounting Standards Board Statement No. 7. The fiscal year end is December 31.

**Going Concern and Plan of Operation**

The Company's financial statements have been presented on the basis that it is a going concern, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. The Company is in the development stage and has not earned any revenues from operations to date. These conditions raise substantial doubt about it's ability to continue as a going concern.

The Company is currently devoting its efforts to locating merger candidates. The Company's ability to continue as a going concern is dependent upon its ability to develop additional sources of capital, locate and complete a merger with another company, and ultimately, achieve profitable operations. The accompanying financial statements do not include any adjustments that might result from the outcome of these uncertainties.

**Income Taxes**

The Company uses the liability method of accounting for income taxes pursuant to Statement of Financial Accounting Standards No. 109. Under this method, deferred income taxes are recorded to reflect the tax consequences in future years of temporary differences between the tax basis of the assets and liabilities and their financial amounts at year end.

For federal income tax purposes, substantially all expenses must be deferred until the Company commences business and then they may be written off over a 60-month period. These expenses will not be deducted for tax purposes and will represent a deferred tax asset. The Company will provide a valuation allowance in the full amount of the deferred tax asset since there is no assurance of future taxable income. Tax deductible losses can be carried forward for 20 years until utilized.

**Deferred Offering Costs**

Deferred offering costs, consisting of legal, accounting and filing fees relating to the offering will be capitalized. The deferred offering costs will be offset against offering proceeds in the event the offering is successful. In the event the offering is unsuccessful or is abandoned, the deferred offering costs will be expensed.

**Cash and Cash Equivalents**

Cash and cash equivalents consist primarily of cash in banks and highly liquid investments with original maturities of 90 days or less.

**Concentrations of Credit Risk**

The Company maintains all cash in deposit accounts, which at times may exceed federally insured limits. The Company has not experienced a loss in such accounts.

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**SRKP 8, INC.**  
**(A Development Stage Company)**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Earnings Per Common Share**

A basic earnings per common share is computed based upon the weighted average number of common shares outstanding during the period. Diluted earnings per share consists of the weighted average number of common shares outstanding plus the dilutive effects of options and warrants calculated using the treasury stock method. In loss periods, dilutive common equivalent shares are excluded as the effect would be anti-dilutive.

**Use of Estimates in the Preparation of Financial Statements**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates and assumptions.

**Recently Issued Accounting Pronouncements**

The Company has adopted all recently issued accounting pronouncements. The adoption of the accounting pronouncements is not anticipated to have a material effect on the operations of the Company.

**NOTE 2 - STOCKHOLDERS' EQUITY**

During May 2005, the Company sold for \$25,000 cash 2,700,000 shares of its \$.0001 par value common stock to various investors.

**NOTE 3 - RELATED PARTY TRANSACTIONS**

The Company neither owns nor leases any real or personal property. Most office services are provided without charge by the president. Such costs are immaterial to the financial statements and accordingly, have not been reflected therein. The officers and directors of the Company are involved in other business activities and may, in the future, become involved in other business opportunities that become available, such persons may face a conflict in selecting between the Company and their other business interests. The Company has not formulated a policy for the resolution of such conflicts.

**NOTE 4 - DUE TO STOCKHOLDERS**

In 2005 certain stockholders advanced the Company \$12,500 to pay for operating expenses. These funds have been advanced interest free and are due on demand.

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**SRKP 8, INC.**  
**(A Development Stage Company)**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 5 - SUBSEQUENT EVENT**

On June 30, 2006, the Company entered into a Share Exchange Agreement (the "Agreement") with Kunming Shenghuo Pharmaceutical (Group) Co., Ltd., a company formed under the laws of the People's Republic of China ("Kunming") and Lan's Int'l Medicine Investment Co., Limited, a Hong Kong corporation and shareholder holding 93.75% of the securities of Kunming ("LIMI"). The Company also agreed to cancel 2,040,000 shares of Common Stock prior to the closing of the Share Exchange. The Share Exchange will result in a change in control of the Company by LIMI and its shareholders and the Company's assumption of Kunming's operations and liabilities. In connection with the change in control, the board of directors and management of Kunming are expected to become the Board of Directors and management of the Company. There can be no assurance that we will successfully consummate this transaction.

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## **Item 2. Management's Discussion and Analysis or Plan of Operation.**

The Company incurred a net loss of \$4,537 for the six months ended June 30, 2006 and \$37,374 for the period from May 24, 2005 (inception) to June 30, 2006. It is management's assertion that these circumstances may hinder the Company's ability to continue as a going concern.

Plan of Operation. The Company has not realized any revenues from operations since May 24, 2005 (inception), and its plan of operation for the next twelve months shall be to continue its efforts to locate suitable acquisition candidates. The Company can provide no assurance that it can continue to satisfy its cash requirements for at least the next twelve months.

Liquidity and Capital Resources. As of June 30, 2006, the Company had assets consisting of \$126 in cash. This compares to assets of \$4,663 in cash as of December 31, 2005.

Results of Operations. The Company has not conducted any active operations since inception, except for its efforts to locate suitable acquisition candidates. No revenue has been generated by the Company from May 24, 2005 (inception) to June 30, 2006. It is unlikely the Company will have any revenues unless it is able to effect an acquisition, or merger with an operating company, of which there can be no assurance.

## **Item 3. Controls and Procedures.**

### Evaluation of disclosure controls and procedures.

We maintain disclosure controls and procedures that are designed to ensure that information required to be disclosed in our reports filed pursuant to the Securities Exchange Act of 1934, as amended (the "Exchange Act"), is recorded, processed, summarized and reported within the time periods specified in the Securities and Exchange Commission's rules, regulations and related forms, and that such information is accumulated and communicated to our principal executive officer and principal financial officer, as appropriate, to allow timely decisions regarding required disclosure.

Within the 90 days prior to the filing date of this quarterly report, we carried out an evaluation, under the supervision and with the participation of our management, including our principal executive officer and principal financial officer, of the effectiveness of the design and operation of our disclosure controls and procedures. Based on this evaluation, our principal executive officer and principal financial officer concluded that our disclosure controls and procedures were effective.

### Changes in internal controls.

There have been no significant changes in our internal controls or in other factors that could significantly affect these controls and procedures subsequent to the date we completed our evaluation. Therefore, no corrective actions were taken.

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## **PART II — OTHER INFORMATION**

### **Item 1. Legal Proceedings.**

To the best knowledge of the officers and directors, the Company is not a party to any legal proceeding or litigation.

### **Item 2. Unregistered Sales of Equity Securities and Use of Proceeds.**

None.

### **Item 3. Defaults Upon Senior Securities.**

None.

### **Item 4. Submission of Matters to a Vote of Security Holders.**

None.

### **Item 5. Other Information.**

On June 30, 2006, the Company entered into a Share Exchange Agreement (the "Agreement") with Kunming Shenghuo Pharmaceutical (Group) Co., Ltd., a company formed under the laws of the People's Republic of China ("Kunming") and Lan's Int'l Medicine Investment Co., Limited, a Hong Kong corporation and shareholder holding 93.75% of the securities of Kunming ("LIMI"), pursuant to which the Company will issue 16,823,950 shares of its common stock, par value \$.0001 per share (the "Common Stock") to LIMI and/or its designees in exchange for 93.75% of the issued and outstanding shares of common stock, par value \$[\_] per share, of Kunming (the "Share Exchange"). The Company also agreed to cancel 2,040,000 shares of Common Stock prior to the closing of the Share Exchange. Pursuant to the terms and conditions of the Agreement, the Company expects there will be approximately 18,603,950 shares of Common Stock issued and outstanding after giving effect to the transactions contemplated by the Agreement. The Share Exchange will result in a change in control of the Company by LIMI and its shareholders and the Company's assumption of Kunming's operations and liabilities. In connection with the change in control, the board of directors and management of Kunming are expected to become the Board of Directors and management of the Company. There can be no assurance that we will successfully consummate this transaction. A copy of the Agreement is attached hereto as Exhibit 10.1.

[Back to Table of Contents](#)**Item 6. Exhibits and Reports on Form 8-K.**

## (a) Exhibits required by Item 601 of Regulation S-B.

Exhibit No.	Description
<a href="#">*3.1</a>	Certificate of Incorporation, as filed with the Delaware Secretary of State on May 24, 2005.
<a href="#">*3.2</a>	By-Laws.
<a href="#">10.1</a>	Share Exchange Agreement dated June 30, 2006.
<a href="#">31.1</a>	Certification of the Company's Principal Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002, with respect to the registrant's Quarterly Report on Form 10-QSB for the quarter ended June 30, 2006.
<a href="#">31.2</a>	Certification of the Company's Principal Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002, with respect to the registrant's Quarterly Report on Form 10-QSB for the quarter ended June 30, 2006.
<a href="#">32.1</a>	Certification of the Company's Principal Executive Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
<a href="#">32.2</a>	Certification of the Company's Principal Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

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\* Filed as an exhibit to the Company's Registration Statement on Form 10-SB, as filed with the Securities and Exchange Commission on August 3, 2005, and incorporated herein by this reference.

## (b) Reports on Form 8-K.

Form 8-K filed on July 10, 2006.

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused the Report to be signed on its behalf by the undersigned thereunto duly authorized.

**SRKP 8, INC.**

Date: July 28, 2006

By: /s/ Richard A. Rappaport

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Name: Richard A. Rappaport  
Title: President