



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

January 13, 2011

Mr. Yan Tsang  
Beijing Century Health Medical, Inc.  
11/F, Tower A, Soho New Town  
No. 88 Jianguo Road, Chaoyang District  
Beijing, China 100022

**Re: Beijing Century Health Medical, Inc. formerly Super Luck, Inc.  
Form 10-K for the year ended November 30, 2009  
Form 10-Q for the three months ended February 28, 2010  
File Number: 0-51817**

Dear Mr. Tsang:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Joel Parker  
Accounting Branch Chief