

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10Q/A

Pursuant to Section 13 or 15(d) of
the Securities Exchange Act of 1934

Date of Submission

May 5, 1997

CHEUNG LABORATORIES, INC.

MARYLAND

2-93826-W
(Commission File Number)

52-1256615
(IRS Employer Identification Number)

10220 Old Columbia Road Suite I Columbia, MD 21046 Phone: (410) 290-5390

May 5, 1997

Securities & Exchange Commission
Corporate Finance Division
Chief Counsel's Office
450 Fifth Street, N.W.
Washington, DC 20549-1007

RE: Cheung Laboratories, Inc.
SEC File No. 2-93826-W

Please find the attached Financial Data Schedule for the Quarter ended
December 31, 1996. Should you have any questions, please give us a call.

Very truly yours,

\s\ Augustine Y. Cheung
Augustine Y. Cheung
Chairman of the Board

[PERIOD-TYPE]	3-MOS	
[FISCAL-YEAR-END]		SEP-30-1996
[PERIOD-END]		DEC-31-1996
[CASH]		9,807
[SECURITIES]		0
[RECEIVABLES]		199,835
[ALLOWANCES]		0
[INVENTORY]		313,142
[CURRENT-ASSETS]		551,208
[PP&E]		238,769
[DEPRECIATION]		207,819
[TOTAL-ASSETS]		1,121,031
[CURRENT-LIABILITIES]		1,561,732
[BONDS]		1,213,000
[PREFERRED-MANDATORY]		0
[PREFERRED]		0
[COMMON]	(1,653,701)	
[OTHER-SE]		0
[TOTAL-LIABILITY-AND-EQUITY]		1,121,031
[SALES]		94,040
[TOTAL-REVENUES]		94,040
[CGS]		31,863
[TOTAL-COSTS]		438,510
[OTHER-EXPENSES]		0
[LOSS-PROVISION]		0
[INTEREST-EXPENSE]		38,501
[INCOME-PRETAX]	(438,257)	
[INCOME-TAX]		0
[INCOME-CONTINUING]		0
[DISCONTINUED]		0
[EXTRAORDINARY]		0
[CHANGES]		0
[NET-INCOME]	(438,257)	
[EPS-PRIMARY]	(0.017)	
[EPS-DILUTED]	(0.013)	

[TEXT]

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 of the undersigned thereunto duly authorized.

CHEUNG LABORATORIES, INC.

Date: May 5, 1997

By: \s\ Augustine Y. Cheung
Augustine Y. Cheung
Chairman of the Board