

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

March 20, 2024

ADMINISTRATIVE PROCEEDING  
File No. 3-21292

**certificate of service**

Respondent: AMERITRUST CORPORATION

CEO, Kim Jong-sun (social no:600116-2455711)

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1. I wish your committee prosperity with God.
2. Today, we have confirmed from a Chinese law firm that Chinese real estate has been invested in kind in its subsidiary LIAONING CORNELL RESTALE CO.LTD, which is 100% invested by Ameritrust Corporation ("ATCC").  
And I heard that the PCAOB CPA under the Chinese law firm has started to prepare an accounting report to submit overdue reports 10K and 10Q to EDGAR SYSTEM
3. LIAONING CORNELL is a wholly owned subsidiary of ATCC  
It can be seen from CLEARTRUST LLC, a transfer agent, that the real estate invested in LIAONING CORNELL was invested in ATCC, and ATCC gave LIAONING CORNELL about 7 trillion shares of ATCC.
4. I will send you the relevant data from Liaoning Cornell issued by Industrial & Commercial Bureau, China's spot investment and company establishment management agency, and the situation manual of the Chinese law firm as attached file.  
And this document, when you set up a company in the Industrial and Commercial Bureau. It is officially issued as a submitted material.  
And will also be submitted to the Korean government.

Please refer to the work of your committee,  
I earnestly request that you postpone the administrative proceedings  
that your committee is in progress until the overdue report is  
submitted.

Attachment:1.Number of shares of China's LIAONING CORNELL  
registered on CreerTrust  
2.Data on LIAONING CORNELL issued by the Bureau of  
Commerce and Industry Administration  
3.China's Hanryang Law Firm Official Letter.

Applicant:Office of the Secretary  
U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549-1090  
secretary  
Vanessa A. Countryman