

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 72508 / July 1, 2014

ADMINISTRATIVE PROCEEDING  
File No. 3-15954



In the Matter of

China Everhealth Corp.,  
Genova Biotherapeutics, Inc.,  
Glacier Enterprises, Inc.,  
Green Asia Resources, Inc.,  
Jesup & Lamont, Inc., and  
Panoshan Marketing Corp.,

Respondents.

ORDER INSTITUTING  
ADMINISTRATIVE PROCEEDINGS  
AND NOTICE OF HEARING  
PURSUANT TO SECTION 12(j) OF  
THE SECURITIES EXCHANGE ACT  
OF 1934

RESPONSE OF DAVID BERARDO  
FORMER OFFICER & DIRECTOR  
OF PANOSHAN MARKETING CORP.,  
DISSOLVED

1. As reported in Form 20-F for the period ending June 30, 2010, David J. Berardo ("Berardo") acquired 70 percent of the shares of Panoshan Marketing Corp., an Alberta, Canada corporation ("Panoshan") and became the controlling shareholder and chief executive officer of Panoshan in November, 2007. Shortly after assuming management responsibility for Panoshan, Berardo discovered irregularities in the prior management of Panoshan that prevented it from continuing to do business and set about winding up Panoshan.
2. In this regard, Panoshan surrendered its right to do business in California on 3/10/2008. It also notified the Alberta Registries of its cessation of doing business and consented to have Panoshan struck from the Register and Panoshan was dissolved as a Canadian corporation. Panoshan was delisted from the US OTC Bulletin Board and from Toronto stock exchange.
3. By December 31, 2010, Panoshan had ceased doing business; Berardo resigned as an officer and director of Panoshan; and transferred the shares acquired from Servers Researches Incorporated ("SRI") back to it. Berardo also notified the CanAm Capital Corp. ("CanAm"), the market maker for Panoshan, and the sole shareholder of both CanAm and SRI, one J. J. Barnhardt ("Barnhardt"), that Berardo was disassociating himself from Panoshan because of the actions of CanAm and SRI. The Shareholders of Panoshan, all Canadian residents, were notified that Panoshan ceased to do business. All the books and records of Panoshan were turned over to CanAm and Barnhardt on or about December 31, 2010.
4. Form 20-F was filed for the period ending June 30, 2010. Berardo, a tax lawyer, not a securities lawyer, was under the mistaken belief that no further filings were required. There was no intent by Berardo to avoid the duty to report to the SEC that Panoshan had been wound up and dissolved.

5. Thereafter, CanAm and Barnhardt were both the subject of enforcement actions by the California Corporations Commissioner (the "Commissioner"). The California enforcement actions confirmed the information discovered by Berardo about prior irregular activities of Panoshan. Ultimately, CanAm was liquidated and Barnhardt fled to Canada, his country of origin.

6. Berardo has no present recollection of receiving communications from the SEC about a duty to file additional documents or reports. All correspondence concerning Panoshan after December 31, 2010 was forwarded by Berardo to Barnhardt in care CanAm; or its lawyers; and then to the last known address of Barnhardt in Canada. Those persons and addresses were:

6.1 CanAm Capital Corp  
1900 Avenue of the Stars 2300  
Los Angeles, CA 90067

6.2 J. J. Barnhardt  
c/o John Cannon, Esq.  
Stradling Yocca Carlson & Rauth  
660 Newport Center Drive  
Newport Beach CA 92660-6422

6.3 J. J. Barnhardt  
c/o Thomas Milley, Esq.  
DMBH

████████████████████  
Calgary, Alberta ██████████


6.4 J. J. Barnhardt

████████████████████  
Calgary, Alberta ██████████

7. Upon receipt of the present administrative proceeding, it appears that Berardo was wrong to believe that after filing the last Form-20F no further action was required of Panoshan because it had been wound up and dissolved. Berardo is

willing with work with the Division of Enforcement to take whatever further action is required to comply with applicable law.

Date: July 10, 2014



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David J. Berardo, Former Officer & Director of  
Panoshan Marketing Corp., dissolved