

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
ADMINISTRATIVE PROCEEDING

File No. 500-1

File No. 3-20336

NOTICE OF APPEARANCE AND
MOTION

In the Matter of

Jin Wan Hong International Holdings Ltd.,

Respondent.

Pursuant to Rule 102 of the SEC Rules of Practice and Procedure (17 C.F.R. Section 102), JMS Law Group, PLLC hereby files this Notice of Appearance and Motion on behalf of Respondent, Jin Wan Hong International Holdings Ltd. JMS Law Group, PLLC is in good standing to appear before the Securities and Exchange Commission.

COMMUNICATIONS

1. The following person should be included on the service list in these proceedings and all notices and communications with respect to these proceedings on behalf of the Respondent should be addressed to:

Jeffrey M. Stein, Esq.

JMS Law Group, PLLC

998C Old Country Road, #233

Plainview, New York 11803

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BACKGROUND OF RESPONDENT

2. On July 15, 2019, Respondent filed a Current Report on Form 8-K (the "Original Filing") with the Securities and Exchange Commission ("SEC") to disclose that a reverse merger transaction (the "Reverse Merger") had been consummated between the Respondent and Jin Wan

Hong (BVI) International Holdings Limited, a company incorporated in the British Virgin Islands (“Jin Wan (BVI)”, which is the holding company for Shenzhen Qianhai Jin Wan Hong Industrial Co., Ltd. (“Jin Wan Hong Industrial”).

3. As a result of the closing of the Reverse Merger, the Respondent obtained 100% of the outstanding shares of Jin Wan (BVI), which is the holding company for Jin Wan Hong (HK) International Holdings Limited, a Hong Kong corporation (“Jin Wan Hong (HK)”). Jin Wan Hong (HK) owns 100% of the shares of a People’s Republic of China (the “PRC”) registered wholly owned foreign entity (WOFE), Shenzhen Qianhai Jinwanhong Holdings Ltd. (“Shenzhen Qianhai”). Through a series of contractual agreements, Shenzhen Qianhai controls Century Wanhong (Shenzhen) Holdings Ltd. (“Century Wanhong”) and Shenzhen Qianhai Jin Wan Hong Industrial Co. Ltd. (“Jin Wan Hong Industrial”).

4. In accordance with “reverse merger” or “reverse acquisition” accounting treatment, our historical financial statements as of period ends, and for periods ended, prior to the closing of the Reverse Merger were replaced with the historical financial statements of Jin Wan Hong Industrial, prior to the closing of the Reverse Merger, and in all future filings with the SEC, as Jin Wan (BVI), Jin Wan Hong (HK), Shenzhen Qianhai, and Century Wanhong are holding companies with no operating activities prior to the closing of the Reverse Merger. In connection with the closing of the Reverse Merger the Respondent changed its fiscal year end from May 31 to June 30.

5. On April 14, 2021, Respondent filed an Amendment No. 1 to the Current Report on Form 8-K (the “Form 8-K/A”) to amend the Original Filing in order to prevent a lapse in reporting by providing the information required for Jin Wan Hong Industrial, including its financial statements for the year ended June 30, 2019 and 2018, as set forth in Section 12240.4 of the SEC’s Division of Corporate Finance Financial Reporting Manual, which covers situations involving reverse acquisitions where the registrant elects to adopt the fiscal year of the accounting acquirer and to provide the pro forma information required in connection with the transaction. Accordingly, our Company filed the financial statements that would be included in an Annual Report on Form 10-K for the period ended June 30, 2019, if Jin Wan Hong Industrial were to file such form.

6. A novel strain of coronavirus, or COVID-19, was first identified in China in December 2019 and subsequently declared a pandemic on March 11, 2020, by the World Health Organization. As a result of the COVID-19 pandemic, all travel had been severely curtailed to protect the health of our employees and comply with local guidelines, and we temporarily closed our office from February to early March 2020, and subsequently re-opened after such date. To date, COVID-19 has surfaced in nearly all regions around the world and resulted in travel restrictions and business slowdowns in affected areas. Although China has already begun to recover from the outbreak of COVID-19, the epidemic continues to spread on a global scale and there is the risk of the epidemic returning to China in the future, thereby causing further business interruption.

7. The offices of the Respondent are located in Shenzhen City, China, not far from the original outbreak of COVID-19 and have been subject to government mandated restrictions which have only recently begun to be lifted.

MOTION TO DISMISS FOR IMPROPER SERVICE

8. Rule 150, Subsection (a) of the SEC Rules of Practice and Procedure, provides in part: "...In every proceeding as defined in Rule 101(a), each paper, including each notice of appearance, written motion, brief, or other written communication, shall be served upon each party in the proceeding in accordance with the provisions of this rule..."

9. As more fully set forth in the Affidavit of Shufeng Lu (CEO of the Respondent) attached as "Exhibit B" hereto, the Respondent maintains an office at Room 1101, Block E, Guang Hua Yuan, 2031 Bin He Nan Road, FuTian District, Shenzhen City, China, and the Respondent was never served as a copy of the delinquency letter nor the Order Instituting Administrative Proceedings and Notice of Hearing Pursuant to Section 12(j) of the Securities Act of 1934 (the "Order").

10. Respondent only learned of the Order on June 1, 2021 when counsel to the Respondent received a copy of the Order from the Respondent's registered agent.

11. The address of the Respondent is clearly set forth on the Respondent's filings with the SEC.

12. The SEC was aware of the address of the Respondent. In the Order of Trading Suspension the SEC admits "...JWHI did not receive the delinquency letter..." asserting that such failure was due to "not maintaining a valid address on file with the Commission.

MOTION TO DISMISS FOR INACCURACIES

13. The assertion in the Order that the Respondent does not maintain a valid address is incorrect (see Affidavit of Shufeng Lu).

14. Further, if the Commission's assertion of the lack of a valid address is to be believed the Commission could have sent a copy of the delinquency letter to the registered agent of the Respondent, but it did not.

RELIEF REQUESTED

15. Given the aforementioned inaccuracies contained in the Order and lack of service of the Delinquency Letter the Respondent respectfully requests that the Order be dismissed.

16. In the event the Order is not dismissed, the Respondent respectfully requests an extension of 30 days to provide an Answer to the Order.

Dated: June 4, 2021

Respectfully submitted,



Jeffrey M. Stein, Esq.
JMS Law Group, PLLC
Plainview, New York 11803

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Before the

SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING

File No. 500-1

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AFFIDAVIT OF SHUFENG LU

In the Matter of

Jin Wan Hong International Holdings Ltd.,

Respondent.

ADMINISTRATIVE PROCEEDING

I, Shufeng Lu, on the 4th day of June, 2021 under penalties of perjury hereby affirm as follows:

1. I am the Chairman and Chief Executive Officer of Jin Wan Hong International Holdings Ltd., (the "Respondent").

2. At all relevant times the Respondent has maintained an office at Room 1101, Block E, Guang Hua Yuan, 2031 Bin He Nan Road, FuTian District, Shenzhen City, China.

3. Respondent was never served, in this office, a copy of the delinquency letter nor the Order Instituting Administrative Proceedings and Notice of Hearing Pursuant to Section 12(j) of the Securities Act of 1934 (the "Order").

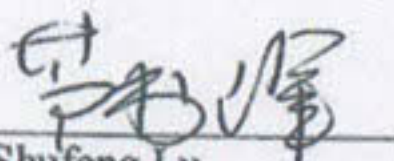
4. I only learned of the existence of this Order on June 1, 2021 after I was made aware of the Order from JMS Law Group, PLLC.

5. Given the aforementioned inaccuracies contained in the Order the Respondent respectfully requests that the Order be dismissed.

6. As the Respondent was not served with a copy of the Delinquency Letter the Respondent respectfully requests that the Order be dismissed.

7. In the event the Order is not dismissed, the Respondent respectfully requests a copy of the Order (with Service list) and requests an extension of 30 days to provide an Answer to the Order.

Respectfully,



Shufeng Lu
Chairman, and Chief Executive Officer
Jin Wan Hong International Holdings Ltd.