

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

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 92947 / September 13, 2021**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-20540**

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**In the Matter of**

**Aeon Global Health Corp.,**

**Respondent.**

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**ANSWER**

**COMES NOW** Aeon Global Health Corp. (“AGHC”) and files this, its Answer to the allegations contained in the Order Instituting Administrative Proceedings and Notice of Hearing (the “Order”) of the Securities and Exchange Commission (the “Commission”), while respectfully reserving the right to assert other defenses and/or to otherwise supplement this Answer, and avers as follows:

1.

Regarding the Commission’s introductory comments contained in Section I of the Order, AGHC denies any and all such comments to the extent they attempt to assert or imply that it was necessary for the Commission to institute the instant action.

2.

With regard to the allegations contained in Section II(A)(1) of the Order, AGHC denies it is a void Delaware corporation, and admits to any and all other allegations contained therein.

3.

With regard to the allegations contained in Section II(B)(2) of the Order, AGHC admits it is presently delinquent in its periodic filings with the Commission, denies it has repeatedly failed to meet its obligation to file timely periodic reports, and denies it failed to heed or otherwise respond to what has been referred to, or classified as, a “delinquency letter”.

4.

AGHC admits to the allegations contained in Section II(B)(3) of the Order.

5.

With regard to the allegations contained in Section II(B)(4) of the Order, AGHC restates its responses to Section II(B)(2) of the Order.

6.

AGHC admits to the allegations contained in Section III(A) of the Order.

7.

AGHC denies the allegations contained in Section III(B) of the Order.

8.

To the extent a response is required of AGHC with respect to the allegations contained in Section IV of the Order, AGHC denies same.

#### **GENERAL DENIAL**

Unless otherwise responded to herein, AGHC denies any other and remaining allegations in the Order not specifically admitted to herein.

#### **AFFIRMATIVE AND OTHER DEFENSES**

##### **FIRST DEFENSE**

The Commission’ claims are barred, in whole or in part, by the Commission’s failure to

state a claim upon which relief may be granted.

**SECOND DEFENSE**

Both AGHC and the Commission are parties to an Order dated September 25, 2020, in that certain Administrative Proceeding bearing File No. 3-20073. Pursuant to said Order AGHC agreed to address its financial control issues by retaining an independent financial consultant; *to wit*: Slack & Company CPAs, LLC. The independent consultant provided the Commission its initial report on January 20, 2021, with its final report being due by December 25, 2021. The aforementioned Administrative Proceeding No. 3-20073 retains superior jurisdiction and precedence over the Order in this instant action.

**THIRD DEFENSE**

The Commission's claims are barred, in whole or in part, by the Doctrine of Waiver.

**FOURTH DEFENSE**

The Commission's claims are barred, in whole or in part, by the Doctrine of Accord and Satisfaction.

**FIFTH DEFENSE**

The Commission's claims are barred, in whole or in part, by the Doctrine of Collateral Estoppel.

**SIXTH DEFENSE**

The Commission's claims are barred, in whole or in part, by the Doctrine of Res Judicata.

**SEVENTH DEFENSE**

AGHC has had less than five hundred (500) shareholders and less than Ten Million and No/100 dollars (\$10,000,000.00) in assets at all times in each of its last three (3) fiscal years. Consequently, AGHC's reporting obligations under Sections 15(d) and 13(a) of the Exchange

Act should be suspended pursuant to application of Rule 12h-3 of the Exchange Act.

**EIGHTH DEFENSE**

AGHC reserves the right to amend its Answer, to add affirmative or other defenses, to supplement its responses to the Order, or to withdraw defenses as deemed appropriate.

**WHEREFORE**, having fully responded to and answered the Order, Aeon Global Health Corp. respectfully requests that:

A. This matter be stayed pending the conclusion of Administrative Proceeding bearing File No. 3-20073;


B. AGHC's reporting obligations are to be suspended by application of Rule 12h-3 of the Exchange Act;

C. AGHC be provided with a date certain upon which any alleged delinquent filings are to be submitted to the Commission; and,

D. AGHC be awarded such other and further relief as the Commission may deem just and proper.

This 30<sup>th</sup> day of December, 2021.

Respectfully submitted,



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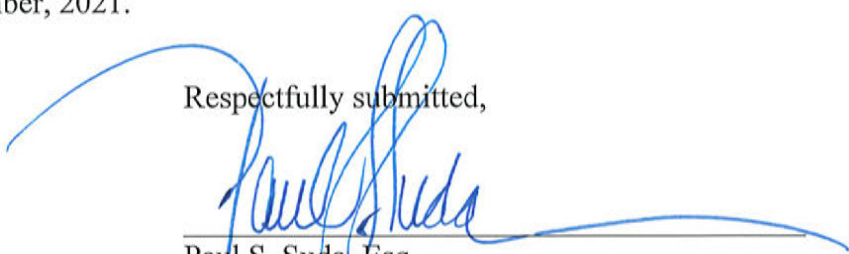
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**CERTIFICATE OF SERVICE**

I hereby certify that on December 30<sup>th</sup>, 2021, I electronically filed the foregoing **ANSWER** with the Commission using the eFAP system, and to both counsel of record, Gina M. Joyce, Esq., and Christopher Bruckmann, Esq. at [joyceg@sec.gov](mailto:joyceg@sec.gov) and [bruckmannc@sec.gov](mailto:bruckmannc@sec.gov), respectively.

This 30<sup>th</sup> day of December, 2021.

Respectfully submitted,



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