

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

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 95507 / August 16, 2022**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-20964**

**In the Matter of**

**Baynon International Corp.,**

**Respondent.**

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

**Answer to Allegations of Section II of Order Instituting Administrative Proceedings  
and Notice of Hearing Pursuant to Section 12(j) of the Securities Exchange Act**

Baynon International Corp responds as follows to the numbered paragraphs of Section II of the Order Instituting Administrative Proceedings and Notice of Hearing Pursuant to Section 12(j) of the Securities Exchange Act dated August 16, 2022 (“Order”).

**II.**

The Division of Enforcement alleges that:

**A. RESPONDENT**

1. Baynon International Corp. ("Baynon International") (CIK No. 1089598) is a Nevada corporation located in Cedar Grove, New Jersey with a class of Securities registered with the Commission pursuant to Exchange Act Section 12(g). Baynon International is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-Q for the period ended September 30, 2020, which reported a net loss of \$11,126 for the prior nine months of July 15, 2020, the common stock of Baynon International was not publicly quoted or traded.

**Response:** Baynon International admits to the allegations of paragraph A.1. of the Order, which addresses delinquency in its filings; admits the company filed last a 10-Q for the

period ending September 30, 2020, on November 2, 2020, and admits the common stock of Baynon International was not publicly quoted or traded.

## **B. DELINQUENT PERIODIC FILINGS**

2. As discussed in more detail above, the Respondent is delinquent in its periodic filings with the Commission, has repeatedly failed to meet its obligation to file timely periodic reports, and failed to heed a delinquency letter sent to it by the Division of Corporation Finance requesting compliance with its periodic filing obligations or, through its failure to maintain a valid address on file with the Commission as required by Commission rules, did not receive such letter.

**Response:** Baynon International responding more fully admits to the allegations of paragraph B.2 of the Order that address it has not filed timely periodic reports since September 2020 and admits that its last filing, its 10-Q, was submitted on November 2, 2020; but denies sufficient information or belief necessary to respond to the allegations that it received a letter from the Division of Corporation Finance providing notice requesting compliance with its period reporting filing obligations; that Baynon International notes that it has been unable to file these periodic reports because it concluded that its previously filed financial statements must be restated, its auditors were in error due to company operations reported to them but overlooked by them, where the information and details of the operations require restatement for accuracy of the previously filed financial statements; that the circumstance occurred in the midst of an acquisition establishing a new management team and capital structure; that Baynon International filed reports with the state of Nevada concerning a new designation of stock and identifying new management; that during this time the auditors sold the agency; that the purchasing-auditor were our accountants in associated transactions. The new audits were intended to be the restated audits. There was a conflict-no independent audits. A dispute arose with our accountants as the new auditing firm and the fees already paid. The first auditors were given timely access to papers/accounts core to the need for restated filings. Bannan International had paid then substantial fees, more than \$35,000 to have the audits restated and completed. The dispute has now been resolved by retaining new independent auditors. The company has on hand the resources necessary to complete the audits and file its restatement for all the periods required and to complete, all delinquent SEC filings within 75 days. The company has timely reported in the past and will do so going forward. Baynon International denies the remaining allegations of paragraph B.2.

3. Exchange Act Section 13(a) and the rules promulgated thereunder require issuers of securities registered pursuant to Exchange Act Section 12 to file with the Commission current and accurate information in periodic reports, even if the registration is voluntary under Section 12(g). Specifically, Rule 13a-1 requires issuers to file annual reports, and Rule 13a-13 requires domestic issuers to file quarterly reports.

**Response:** Baynon International states that paragraph B.3 exists as a statement and conclusions of law to which no response is required.

4. As a result of the foregoing, the Respondent failed to comply with Exchange Act Section 13(a) and Rules 13a-1 and 13a-13 thereunder.

**Response:** Baynon International lacks information or belief necessary to respond to the allegations of paragraph B.4 of the Order that addresses its failure to comply, and accordingly denies these allegations believing that paragraph of the Order states conclusions of law to which no response is required.

**Baynon International Corp.**

By its attorneys,

Dated: August 31, 2022

/s/ Douglas R. Dollinger

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**CERTIFICATE OF SERVICE**

I hereby certify that a true copy of the Answer/Response for **BAYNON INTERNATIONAL CORP.,** by the Law Offices of Douglas R. Dollinger PC was served on the following on this 1<sup>st</sup> day of September 2022, in the manner indicated below:

By Email: [sec.notification@zixmessagecenter.com](mailto:sec.notification@zixmessagecenter.com)

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

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Washington, D.C. 20549-6010

Attn: Sandhya C. Harris, Esq.

Staff Attorney

Dated: September 1, 2022

/s/ Douglas R. Dollinger

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