



To: Securities and Exchange Commission
Washington, United States D.C. 20549
Attention: Vanessa A. Countryman
Secretary
Re: SECURITIES EXCHANGE ACT OF 1934
Release No. 96877 / February 10, 2023
ORDER TO SHOW CAUSE

Dear Miss Vanessa A. Countryman

We are replying to the “Order to show cause” of why the registration of the Company (SIAF)’s securities should not be revoked by default due to its failure to file an answer to otherwise defend this proceeding for following reasons:

- A. We have neither received from your department any of the notice of the OIP dated September 16, 2022 nor service of the OIP that you made on the Company September 20, 2022.
In this regards, we could not find any record of such delivery after checked up thoroughly on our records of incoming emails, courier delivery services and from Incorp Services, Inc. (our registered agent in Nevada).
- B. Regarding to any notices, orders and questions notified by Securities and Exchange Commission (SEC) on our Company, it has always been our intension and practice to reply promptly and coordinately that were evidenced by our past records held with SEC since 2010. As such, there is no valid reason of why we did not answer or reply to said letter and services of OIP if we would have received any one of such notifications.
Furthermore, for your record, on June 24 2022 we replied to a letter dated June 1, 2022 that we received on June 14 2022 via Federal Express from Miss Marva D Simpson (Special Counsel of Corporate Finance of SEC) and the original of said reply was sent via Federal Express to SEC on June 24 2022. (For your reference, please refer to attachments marked 1 (SEC notice dated June 1 2022) and Attachment marked 2 (The Company’s reply dated June 24 2022)).
- C. We have been filing our quarterly (10Qs) and annual (10Ks) reports with audited financials to SEC and with associated press releases on timely manner since 2010 and what had happened from the late quarter of 2019 to recent period of January 2023 with the Covid-pandemic was an unfortunate and unforeseen event that no one wishes or expects to happen.
Therefore, it is definitely not our intension but prevailing circumstances caused by the Covid-pandemic forced us to fail to file our 10Ks and 10Qs reports with the audited financials for year 2019, 2020, 2021 and 2022 having suffered many adversities (including financial losses and damages to operational assets etc.) caused by the impacts of the Covid-pandemic thought out the period.



D. We do not know whether the said suffered adversities and other reasons expressed below are good enough causes for you to consider to allow the Company a second chance to catch up with its filing of the relevant 10Ks and 10Qs with audited financials; however the best that we can do under our current situation is to report the reality and truth of the causes for your consideration:

- Suffering heavy financial losses:

The Company's business operations are in agriculture and aquaculture industry based in China and one of our major activities is in the farming and sales of live seafood aqua-culturally as such during the period from December 2019 to May 2020 when China closed and / or restricted traveling between all provincial districts and cities and that coupled with the period of Chinese New Year of 2020, there were hardly any farm workers to maintain the operation of its aquaculture farms enhancing operational losses of over US\$150 million in live-stocks (i.e. shrimps, crabs, lobsters and fishes etc.) including some of the very valuable breeding stocks and there were extensive damages incurred to many farms' operational plants and equipment making additional losses valued over US\$65 million. In this respect, our aqua-farms' operations have been set-back by more than 5 years.

During the period of the Covid-pandemic, the Company had not the ability or capacity to change any of said regulated restrictions and conditions of China but to suffer the consequences and to take drastic measures to minimize all aqua-farms' operations with the hope that the Covid-pandemic would end soon yet it lasted over 3 years until first week of January 2023 when China relaxed all traveling restrictions and conditions and opened its door domestically and globally.

- Difficulties of our auditors

The Company's auditors are from a Hong Kong based firm having no an associate in China and they were unable to carry out their onsite auditing duties due to the traveling restrictions of and conditions in China during the period. In this regard, people from HK were allowed to travel to China freely without restriction starting from January 9 2023.

At that time, we tried to engage other PCOAB qualified auditing firms working in China and found that they were either fully booked or would only do audits for companies quoted on the NYSE or NASDAQ but not for company quoted on the OTCB(QX).

- No help from the China Embassy in USA

Up until the mid-year of 2022, we couldn't get our Business Registrations and Financial reports to be authenticated by the China Embassy in USA and without such we couldn't complete the regional business registration of our company's China office to satisfy one of the requirements of our auditors, in this aspect, even if our auditors would be willing to service the total quarantine period of 38 days (i.e. 24 days for China's quarantine and 14 days for Hong Kong quarantine after returning from China) to come to China, they couldn't satisfy their duties to complete the corresponding audited reports without the said regional business registration of our China office.

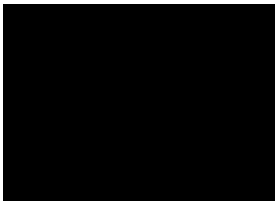


- China is now back to normal

Now that China opened its door from January 9 2023, we believe with full intension and corporate responsibility to catch-up on our comprehensive (10Qs and 10Ks) reports with corresponding audited financials to be filed with SEC on or before the end of September 2023 and we also believe that by such time we shall have sufficient time and financial capacity to support the completion of our comprehensive reports with the corresponding audited financials to be filed to SEC.

I can be contacted by email at siaf_nevada@vip.163.com or by phone at +86-18665637297 and our postal address is at Room 3520, Block A, Chinashine Plaza, No. 9, Linhexi Road, Tianhe District, Guangzhou, China 510610.

Thanking you



Solomon Lee
CEO SIAF



Certificate of service

Name of the person served	Sino Agro Food, Inc. (SIAF) Represented by Mr. Solomon Lee (CEO of SIAF)
The date of service	17.2. 2023
The method of service	1. By post c/o to Incorp Service, Inc. (Registered Agent of SIAF) 2. Incorp Service, Inc. redirected to SIAF by Email on 17.02.2023
Mailing address to which the service was made to	1. Incorp Service, Inc. 3773 Howard Hughes Parkway, Suite 500S Las Vegas, Nevada 89169-6014 2. Incorp Service, Inc. emailed the service to Sino Agro Food, Inc. at Solomon.lee1@vip.163.com





DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

VIA FEDEX
TRACKING # 776935202777

June 1, 2022

Solomon Lee
Chief Executive Officer
Sino Agro Food, Inc. (SIAF)
Room 3520, Block A, China Shine Plaza
No. 9 Lin He Xi Road
Tianhe District, Guangzhou City
P.R.C. 510610

Re: Sino Agro Food, Inc. (SIAF)
File No. 000-54191

Dear Mr. Lee:

It appears that Sino Agro Food, Inc. (SIAF) (the "Company") is not in compliance with the reporting requirements under Section 13(a) of the Securities Exchange Act of 1934. If you believe the Company is in compliance, please contact me within fifteen days from the date of this letter so we can discuss the reasons why our records do not reflect such compliance. Otherwise, we expect the Company to file all required reports immediately.

If the Company has not filed all required reports within fifteen days from the date of this letter, it may be subject, without further notice, to an administrative proceeding brought by the Commission's Division of Enforcement pursuant to Section 12(j) of the Exchange Act to revoke its Exchange Act registration. The Company may also be subject to a trading suspension pursuant to Section 12(k) of the Exchange Act.

The Company may be eligible to terminate its registration under the Securities Exchange Act of 1934, and if it is, it could do so by filing a Form 15. While the filing of a Form 15 may suspend the Company's future requirement to file periodic and current reports, this would not eliminate its obligation to file all reports required under Section 13(a) of the Exchange Act that were due on or before the date permitted by the Form 15.

Please contact me at (202) 551-3245 or by email at OEL_DFP@sec.gov with any questions.

Sincerely,

/s/ Marva D. Simpson

Marva D. Simpson
Special Counsel
Office of Enforcement Liaison
Division of Corporation Finance



To: Securities and Exchange Commission
Washington, United States D.C. 20549
Attention: Miss Marva D. Simpson
Special Counsel
Office of Enforcement Liaison
Division of Corporation Finance

Re: Sino Agro Food, Inc. (SIAF)
Your file no. 000-54191

Dear Miss Simpson:

We are in receipt of your letter dated June 1, 2022. I apologize in my delay in responding to your letter. We only received your letter from FedEx on June 14, 2022 due to the stringent conditions imposed by the China Government since 2020 on all imported parcels requiring 3 days for custom clearance, 7 days of quarantine and 1 day of fumigation.

In response to your letter, the Company is not in compliance with its reporting requirements under Section 13(a) of the Securities Exchange Act of 1934 primarily due to the impact of COVID 19. As a result of Covid 19, we had to suspend our operations which caused significantly operating losses further complicated by the fact that our auditors, a Hong Kong based firm, was unable to travel at that time to carry out their onsite auditing duties. The company had to take drastic measures to conserve its cash in order to keep its doors open. Due to our cost cutting measures, we believe that we have weather the storm. We are in the process of interviewing US based audit firms that are subject to PCAOB inspections as well as investors in connection with a financing.

1. Our plan is to complete the audit by end of October 2022, and
 2. To file a Super Form 10-K on or before mid-November 2022 to make up all past filings.
- We respectfully request more time to accomplish this.

Please contact me at +86-18665637297 or by email at Solomon.lee1@vip.163.com in any matter of the Company.

Thanking you

Solomon Lee
CEO SIAF
24.06.2022

Certificate of service

Name of the person served	Sino Agro Food, Inc. (SIAF) Represented by Mr. Solomon Lee (CEO of SIAF)
The date of service	17.2. 2023
The method of service	1. By post c/o to Incorp Service, Inc. (Registered Agent of SIAF) 2. Incorp Service, Inc. redirected to SIAF by Email on 17.02.2023
Mailing address to which the service was made to	1. Incorp Service, Inc. 3773 Howard Hughes Parkway, Suite 500S Las Vegas, Nevada 89169-6014 2. Incorp Service, Inc. emailed the service to Sino Agro Food, Inc. at Solomon.lee1@vip.163.com