

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 96170 / October 28, 2022

ADMINISTRATIVE PROCEEDING
File No. 3-21221

ANSWER

In the Matter of

YAO LIN,

Respondent.

Respondent Yao Lin by and through his attorney BILL ZOU & ASSOCIATES PLLC, answering the Order Instituting Administrative Proceeding Pursuant to Section 15(b) of the Securities Exchange Act of 1934 and Notice of Hearing (the “Notice of Hearing”), respectfully allege:

1. Deny each and every allegation contained in paragraph I of the Notice of Hearing;
2. Deny each and every allegation contained in paragraph II(A)(1) of the Notice of Hearing except admitting that Respondent was born in 1973 and his last known address was in Fresh Meadows, New York;
3. Deny each and every allegation contained in paragraph II(A)(2) of the Notice of Hearing;
4. Deny each and every allegation contained in paragraph II(B)(3) of the Notice of Hearing;
5. Deny each and every allegation contained in paragraph II(B)(4) of the Notice of Hearing;
6. It is not required to respond to paragraphs (III)(A) and (B).
7. It is not required to respond to the entire Section IV.

AS AND FOR A FIRST AFFIRMATIVE DEFENSE

8. The Notice of Hearing has failed to state a cause of action on which relief can be granted against Respondent.

AS AND FOR A SECOND AFFIRMATIVE DEFENSE

9. This proceeding is barred by statute of limitations.

AS AND FOR A THIRD AFFIRMATIVE DEFENSE

10. This proceeding is barred by the doctrine of res judicata and/or collateral estoppel.

AS AND FOR A FOURTH AFFIRMATIVE DEFENSE

11. Respondent simply followed instructions from his superiors out of ignorance of law and/or regulations.

AS AND FOR A FIFTH AFFIRMATIVE DEFENSE

12. Respondent had no intention to commit any of the alleged acts.

WHEREFORE, Respondent respectfully demands judgment dismissing the Notice of Hearing and this proceeding and such further and other relief as the Commission deems just and proper be granted.

Dated: Queens, New York
November 17, 2022

Respectfully submitted,

/s/ William X. Zou

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CERTIFICATE OF SERVICE

I certify that on November 18, 2022, I emailed a copy of the forgoing to the following parties
at their respective email address:

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Dated: Queens, New York
November 18, 2022

/s/ William X. Zou

William X. Zou