

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

File No. 500-1

File No. 3-20336

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ANSWER

In the Matter of

Jin Wan Hong International Holdings Ltd.,

Respondent.  
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Respondent, Jin Wan Hong International Holdings Ltd. (“Jin Wan” or the “Company”) respectfully submits this Answer to the Order Instituting Administrative Proceedings and Notice of Hearing (“OIAP”) of the United States Securities and Exchange Commission (the “Commission”). Except as specifically indicated otherwise below the Company denies each and every allegation set forth in the Order as it relates to the Company.

**JIN WAN’S RESPONSE TO THE ALLEGATIONS**

1. Jin Wan denies the allegations contained in Paragraph 1 of the OIAP and avers that it is a Nevada corporation with a class of securities registered with the Commission pursuant to Section 12(g) of the Securities Exchange Act of 1934 (the “Exchange Act”), and (ii) on April 14, 2021, Jin Wan filed an Amendment No. 1 to the Current Report on Form 8-K (the “Form 8-K/A”) to amend its original Form 8-K 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, the 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.

2. Jin Wan denies the allegations in Paragraph 2 of the OIAP and avers that (i) it was never provided with advance notice of the Commission requesting compliance with its reporting obligations, (ii) as described below specifically denies that it “failed to heed a delinquency letter sent to it by the Division of Corporation Finance requesting compliance with its periodic filing obligations” and specifically denies receipt of the delinquency letter, and (iii) it always has and continues to “maintain a valid address on file with the Commission” (see Affidavit of Shufeng Lu (CEO of the Jin Wan) attached as “Exhibit B” to Jin Wan’s Motion to Dismiss, which states that the Company maintains an office at Room 1101, Block E, Guang Hua Yuan, 2031 Bin He

Nan Road, FuTian District, Shenzhen City, China, and was never served as a copy of the delinquency letter nor the OIAP.

3. Jin Wan denies the allegations contained in in Paragraph 3 of the OAIP and insofar as these allegations set forth legal conclusions, neither admits nor denies such allegations.

4. Jin Wan denies the allegations contained in in Paragraph 4 of the OAIP and insofar as these allegations set forth legal conclusions, neither admits nor denies such allegations, however Jin Wan avers that it has provided current information to the marketplace.

#### **JIN WAN'S FORM 8-K/A FILING WITH THE COMMISSION**

5. On July 15, 2019, the Company filed a Current Report on Form 8-K (the "Original Filing") with the Commission to disclose that a reverse merger transaction (the "Reverse Merger") had been consummated between the Company 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")).

6. 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").

7. In accordance with "reverse merger" or "reverse acquisition" accounting treatment, the Company's 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.

8. On April 14, 2021, the Company filed Form 8-K/A, accordingly, the 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.

## **JIN WAN'S INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

9. Since 2018, through the date hereof (and continuing) Jin Wan has retained the services of an Independent Registered Public Accounting Firm, Prager Metis CPAs, LLC ("Prager Metis" located in New Jersey, USA), to audit the financial statements of Jin Wan.

10. Prager Metis rendered a report on the financial statements of Jin Wan as contained in the Form 8-K/A and continues to be retained by for Jin Wan for the audit of ongoing financial statements.

## **COVID-19**

11. 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.

12. Due to COVID-19 travel inside of China has been extremely limited, especially for non-citizens of China. Due to such travel restrictions and the ongoing effects of the pandemic, the audit has been delayed.

13. The offices of the Company are located in Shenzhen City, China, not far from the original outbreak of COVID-19 and have been subject to government mandated travel restrictions which remain, even to a limited degree.

## **AFFIRMATIVE DEFENSES**

14. The Commission has failed to state a claim upon which relief can be granted.

15. Jin Wan was never provided an opportunity to respond to the Commission's delinquency letter.

16. During all relevant times the Company had an operating business.

17. As disclosed in the filing of the Form 8-K/A the Company has provided the public with current information

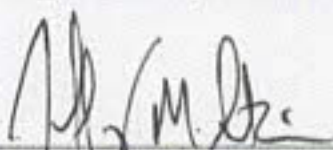
18. The Company continues to engage its Independent Registered Public Accounting Firm and is working on preparation of all reports.

**RELIEF REQUESTED**

15. Given (i) the inaccuracies contained in the Order, (ii) lack of service of the Delinquency Letter, (iii) the Company has provided current information to the public, and (iv) the Company continues to operate a business and engage an Independent Registered Public Accounting Firm, the Company respectfully requests that the Order be dismissed.

Dated: July 12, 2021

Respectfully submitted,



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