



1825 I STREET, N W , SUITE 900
WASHINGTON, DC 20006
TELEPHONE: (202) 457-0160
FACSIMILE: (844) 670-6009
<http://www.dickinsonwright.com>

JACOB S FRENKEL* CHAIR, GOVERNMENT
INVESTIGATIONS AND SECURITIES ENFORCEMENT PRACTICE
JFrenkel@dickinsonwright.com
(202) 466-5953

*Admitted to practice in Maryland and Louisiana Not
admitted to practice in the District of Columbia

September 20, 2021

via e-mail to countrymanv@sec.gov
and via eFAP

Hon. Vanessa A. Countryman, Secretary
Securities and Exchange Commission
100 F St., N.E.
Washington, DC 20549

Re: Trading Suspension of securities of Nano Magic, Inc. (NMGX)
Admin. Proc. File No.: 3-19787
Subject: Timing of Posting of Closing Submission to Admin. Proc. Public Docket

Dear Ms. Countryman:

In response to undersigned counsel's letter seeking to ascertain the status of the Commission's consideration of the Petition and Motions, the Commission issued an Order on August 18, 2021 Requesting Additional Written Submissions. The Commission published that Order under Exchange Act Rel. No. 92703. Both the Petitioner, Nano Magic, Inc. ("Nano Magic"), and the Division of Enforcement ("Division") filed with the Commission timely additional written submissions.

The Commission's Public Docket reflects the Order; however, the Docket does not include either Nano Magic's submission or the Division's response. While I understand that it is within the discretion of the Secretary to determine what pleadings would be in the public interest to post, Nano Magic submits that the Office of the Secretary's failure to post the responsive written submission further prejudices and operates to the detriment of Nano Magic. The perception that the Commission is creating is that the Commission issued an Order, and Nano Magic chose not to respond or make a submission. That plainly is not the case and is prejudicial to Nano Magic. Therefore, Nano Magic, through counsel, requests that the Commission publish to its public docket the two written submissions (one by Nano Magic and the other by the Division), as well as this letter. Counsel notes that the public docket reflects prior such correspondence on May 19, 2020 and June 1, 2020.

Hon. Vanessa A. Countryman, Secretary
Securities and Exchange Commission
September 20, 2021
Page 2

The effect of the Commission not posting the responsive submissions of Nano Magic and the Division is yet again that investors who have been following closely this matter have no basis of knowing, as of the transmittal of this letter, whether Nano Magic filed responsive submissions. Leaving as an unknown on the Public Docket for almost three weeks from Nano Magic's timely submission and already six calendar days since the Division's submission, as indicated above, is prejudicial to the company. Accordingly, this letter is a formal request to the Secretary to add Nano Magic's and the Division's responsive written submissions posthaste to the Public Docket.

Thank you very much.

Very truly yours,



Jacob S. Frenkel

c: Christopher R. Kelly, Esq. (to kellycr@sec.gov)
Jennifer C. Barry, Esq. (to barryj@sec.gov)
Kingdon Kase, Esq. (to kasek@sec.gov)
Cecilia Connor, Esq. (to connorce@sec.gov)
Edward Fallacaro, Esq. (to fallacaroe@sec.gov)