

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION

April 2621292, 2024

ADMINISTRATIVE PROCEEDING  
File No. 3-21292

**certificate of service**

Respondent: Name: AMERITRUST CORPORATION  
CEO, Seok-Song Kang (social no:640218-1067924)  
Address: 12, Sauchung-ro 74, Gimpo-si,  
Gyeonggi-do, Republic of Korea 10111  
Mobile No: 010-2416-8318  
E-MAIL: atccgroup1004@naver.com

Applicant: Office of the Secretary  
U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549-1090

secretary  
Vanessa A. Countryman

## statement

1. May your committee be with God.
2. AMERITRUST CORPORATION (hereinafter referred to as "ATCC") held a general shareholders' meeting on June 07, 2023 to appoint CEO and director vacant due to the death of the late Chairman Lee Seong-yeol, appointed CEO Kim Jong-sun, director Lee Yoon-young, director Min Sook-rye, director Lee Mi-soon, and secretary Kang Seok-song, and registered the change of executive officer with the Wyoming government on August 8, 2023.  
(Attachment 1. Changes to executives registered with the Wyoming government)
3. AMERITRUST CORPORATION requested SEC to postpone the administrative proceedings on December 07, 2023, and sent you the real estate contract and appraisal report in kind to China as attached file.
4. By filing a civil lawsuit in federal court in Connecticut at the same time as the SEC proceeds with administrative proceedings on February 01, 2023, both corporate bank accounts of AMERITRUST CORPORATION and BEESPOKE CAPITAL have been frozen.  
As a result, the new ATCC executive cannot use the funds from the company's corporate bank account, so it raised donations to shareholders to save the company, which asked a famous Chinese law firm to confirm real estate invested in kind.
5. We received an e-mail from a Chinese law firm on March 20, 2024, confirming the reality of real estate invested in kind in China, and are currently under scrutiny. At the same time, We received a reply email saying that the PCAOB Certified Public Accountant, an affiliated organization of the law firm, has begun work to submit a delinquent report. We reported this to the SEC and requested an extension of administrative procedures.  
(Attachment 2: Chinese law firm official letter,  
Attachment 3: Data from the Liaoning Connell published by the Bureau of Commerce and Industry,  
Attachment 4: Number of shares held by Liaoning Connell registered in Cleartrust LLC.)
6. In response, your committee ordered us to attend the preliminary hearing on April 17, 2024, and we will consult with the China Business Cooperation Team to attend the preliminary hearing of your committee as soon as the schedule is set and respond sincerely.

7. Therefore, if you let us know about the 13 questions to be asked by your committee, we will prepare sufficient data for them and answer your committee's questions faithfully.

8. ATCC is a company of shareholders and is not privately owned by anyone. Due to the deviation of the individual who worked for the company, the company is in a difficult situation, and as real estate invested in kind has been confirmed from China, we sincerely request that your committee postpone the ongoing administrative decision to cancel the registration of ATCC shares and suspend the transaction.

In addition, if you return the additional fines of AMERITRUST CORRESPORTATION and BEESPOKE CAPITAL corporations collected in the judgment of the Connecticut federal court, it is expected that the submission of overdue reports and normalization of the company will be possible sooner.

9. In this process, Lee Yoon-young and Lee Mi-soon, who were in charge of communicating with the SEC, embezzled and misappropriated part of the company's donations. The board of directors dismissed Lee Yoon-young and Lee Mi-soon on November 10, 2023, and on December 19, 2023, they continued to harm the company, so we will confiscate the shares donated to Lee Yoon-young and Lee Mi-soon and delete them from the list of shareholders. Therefore, Lee cannot represent the company on behalf of the company.

Therefore, the SEC should unify communication with us.

The company's official E-MAIL is atccgroup1004@naver.com

(Attachment 5. November 10, 2023, minutes of the 2nd Board of Directors Meeting, Attachment 6, December 19, 2023 minutes of the 3rd Board of Directors Meeting)

10. In addition, since Kim Jong-sun, the new CEO, is under investigation and prohibition of departure from the Korean prosecution due to the prosecution of your committee, it is no longer possible for her to perform her duties as the CEO. On March 15, 2024, the board of directors decided to change the executive team to Kang Seok-song as the Acting CEO, Min Sook-rye as the secretary and director, and Kim Jong-sun as the director.

lease refer to this.

(Attachment 7: 2024-1st Board Meeting Minutes)

11. Therefore, the Chinese law firm is preparing to upload to SEC EDGAR SYSTEM regarding the change of executives decided by the board of directors on March 15, 2024, so we will attend the preliminary hearing after submitting the status report of 8K.

Number of people to attendees: Acting CEO : Kang Seok-song

China Business Cooperation Team: 1 person

Interpreter : 1 person

The pre-hearing attendance schedule is expected to be available around May 5-May 15.

Please understand this.

**\* Attachment File \***

Attachment 1. Changes to executives registered with the Wyoming government

Attachment 2: Chinese law firm official letter,

Attachment 3: Data from the Liaoning Connell published by the Bureau of  
Commerce and Industry,

Attachment 4: Number of shares held by Liaoning Connell registered in Cleartrus  
LLC.

Attachment 5.: November 10, 2023, minutes of the 2nd Board of Directors Meeting,

Attachment 6.: December 19, 2023 minutes of the 3rd Board of Directors Meeting

Attachment 7: 2024-1st Board Meeting Minutes

Thank you.

2024. 04. 26.