

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION

May 06, 2024

ADMINISTRATIVE PROCEEDING  
File No. 3-21292

certificate of service

Respondent: AMERITRUST CORPORATION  
CEO, Kim Jong-sun (social no:600116-2455711)  
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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

Dear Vanessa A. Countryman

We have a few questions.

On May 1, 2024, Lee Yoon-young announced that Lee Yoon-young ( a former director who was dismissed from the ATCC board of directors) and SEC held a pre-hearing.

We informed you it through e-mail of Sandilla C. Harris and proof of service and answer submitted for the SEC on April 26, 2024 that Lee Yoon-young, who had a preliminary hearing with the SEC was dismissed from the company's board of directors on November 10, 2023.

What qualifications did you hold a preliminary hearing with Lee Yoon-young, who has never been delegated by the ATCC CEO?

This is a clear theft of position by Lee Yoon-young

Therefore, we inform you that the pre-hearing between Lee Yoon-young and Samantha M. Williams and Sandilla C. Harris is not the official position of ATCC.

On February 1, 2023, In the SEC's order to commence administrative procedures, you announced that "The long-term delinquency of the report and \$71 billion in-kind investment real estate are falsely and exaggerated, so administrative procedures are carried out to suspend the transaction of ATCC shares and cancel the registration".

And according to Lee Yoon-young's notice, Samantha M. Williams and Sandilla C. Harris, who attended the preliminary hearing on questions about the validity of documents submitted by Chinese law firms, it is said that they said, "We do not recognize any documents other than the prescribed documents on SEC EDGAR".

Please check if this is SEC's official position.

And then, Does this mean that all documents related to administrative procedures that we send are recognized as official documents when only uploaded to EDGAR?

your SEC ordered to submit final response by 2024. 03. 21.

In response, the document submitted by Lee Yoon-young was marked as the respondent's answer, and the answer submitted by the current executive branch was marked as the respondent's request to postpone administrative procedures.

As the current executive submits a response, the attached file was a document issued by the China Institute of Industrial Technology with a confirmation of facts by a Chinese law firm and the number of shares of Liaoning Cornell LLC registered at the Clear Trust

Didn't you request a preliminary hearing because of these evidence?

We don't understand that your SEC had a preliminary hearing with Lee Yoon-young, who can't submit any evidence.

Please unify the communication channel for future ATCC-related matters.

**The email for the unified communication channel is atccgroup1004@naver.com**

As far as we know, for the submission of the 10K and 10Q reports, only when the in-kind investment of \$71 billion, the company's capital, is confirmed, the 10K and 10Q reports are submitted to EDGAR with the auditor's signature of the PCAOB certified public accountant.

Therefore, we requested to a Chinese law firm to confirm the authenticity of the in-kind investment for \$71 billion and as the in-kind investment real estate is confirmed, we are preparing to submit 10K and 10Q reports.

We have known that Lee Yoon-young said " I will submit 10K and 10Q reports after 90 days." at the late pre-hearing.

But he has no evidence of real estate invested in kind.

Lee Yoon-young acted on behalf of CEO Kim Jong-sun during his tenure as a director.

At that time, he said "I will submit 8K for a current status report" according to documents submitted to the SEC after August 14, 2023.

And even though he was dismissed from the company's board of directors on November 10, 2023, he acted as a representative of the company.

In his document submitted to the SEC on December 11, 2023, he said "We will hire a legal representative within 90 days."

But as he stated, none of the plans were ever implemented.

Please note this situation.

Therefore, ATCC says it again that Lee Yoon-young, who impersonates the CEO and director, cannot represent ATCC.

Thank you in advance.