

CHINA GEWANG BIOTECHNOLOGY, INC.  
Form 10-Q  
April 21, 2015

U. S. Securities and Exchange Commission  
Washington, D. C. 20549

FORM 10-Q

[X]

QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended March 31, 2015

[ ]

TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from \_\_\_\_\_ to \_\_\_\_\_

Commission File No. 0-54451

**CHINA GEWANG BIOTECHNOLOGY, INC.**

(Exact Name of Registrant in its Charter)

Nevada  
(State or Other Jurisdiction of  
incorporation or organization)

42-1769584  
(I.R.S. Employer I.D. No.)

Xita 23C, Star International, No. 8 Jinsui Road, Pearl River New Town,

Guangzhou Province, P.R. China 510623  
(Address of Principal Executive Offices)

Issuer's Telephone Number: 86-024-2397-4663

Indicate by check mark whether the Registrant (1) has filed all reports required to be filed by Sections 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the Registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.  
Yes  [X] No  [ ]

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T

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(§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files.) Yes  No

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act) Yes  No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of large accelerated filer, accelerated filer and smaller reporting company in Rule 12b-2 of the Exchange Act. (Check One)

Large accelerated filer\_\_Accelerated filer\_\_ Non-accelerated filer\_\_ Smaller reporting company \_ \_

**APPLICABLE ONLY TO CORPORATE ISSUERS:** Indicate the number of shares outstanding of each of the Registrant's classes of common stock, as of the latest practicable date:

April 17, 2015

Common Voting Stock: 3,500,000

**CHINA GEWANG BIOTECHNOLOGY, INC.**  
**QUARTERLY REPORT ON FORM 10-Q**  
**FOR THE FISCAL QUARTER ENDED MARCH 31, 2015**  
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**CHINA GEWANG BIOTECHNOLOGY, INC.****BALANCE SHEETS (UNAUDITED) (IN U.S. \$)**

	<b>March 31,</b>	December 31, 2014
<b>ASSETS</b>	<b>2015</b>	
	<b>(Unaudited)</b>	
<b>Current assets:</b>		
Cash	\$ -	\$ -
Total current assets	-	-
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LIABILITIES AND STOCKHOLDERS (DEFICIT)</b>	<b>March 31,</b>	December 31,
	<b>2015</b>	2014
	<b>(Unaudited)</b>	
<b>Current liabilities:</b>		
Accounts payable	\$ 9,225	\$ 7,225
Total current liabilities	9,225	7,225
<b>Stockholders (deficit):</b>		
Common stock, \$0.001 par value,		
75,000,000 shares authorized;		
3,500,000 shares issued and outstanding		
as of March 31, 2015 and December 31, 2014	<b>3,500</b>	3,500
Additional paid-in capital	<b>191,985</b>	191,985
Deficit	<b>(204,710)</b>	(202,710)
Total stockholders (deficit)	<b>(9,225)</b>	(7,225)
<b>TOTAL LIABILITIES AND STOCKHOLDERS (DEFICIT)</b>	<b>\$ -</b>	<b>\$ -</b>

See accompanying notes to the financial statements.

**CHINA GEWANG BIOTECHNOLOGY, INC.****STATEMENTS OF OPERATIONS (UNAUDITED) (IN U.S. \$)****FOR THE THREE MONTHS ENDED MARCH 31, 2015 AND 2014**

	<b>Three Months Ended March 31,</b>	
	<b>2015</b>	<b>2014</b>
<b>Operating expenses:</b>		
General and administrative	\$ 2,000	\$ 8,505
<b>(Loss) from operations:</b>	<b>(2,000)</b>	<b>(8,505)</b>
Interest expenses	-	(189)
<b>Net (loss)</b>	<b>\$ (2,000)</b>	<b>\$ (8,694)</b>
<b>Net (loss) per common share, basic and</b>		
<b>diluted</b>	<b>\$ (0.00)</b>	<b>\$ (0.00)</b>
<b>Weighted average shares outstanding,</b>		
<b>Basic and diluted</b>	<b>3,500,000</b>	<b>3,500,000</b>



See accompanying notes to the financial statements.

**CHINA GEWANG BIOTECHNOLOGY, INC.****STATEMENTS OF CHANGES IN STOCKHOLDERS (DEFICIT) (UNAUDITED) (IN U.S. \$)****FOR THE THREE MONTHS ENDED MARCH 31, 2015**

	<b>Common Stock</b>		<b>Additional Paid-in Capital</b>	<b>Accumulated Deficit</b>	<b>Total</b>
	<b>Shares</b>	<b>Amount</b>			
<b>Balance, December 31, 2014</b>	3,500,000	\$ 3,500	\$ 191,985	\$ (202,710)	\$ (7,225)
Net loss				(2,000)	(2,000)
<b>Balance, March 31, 2015- unaudited</b>	<b>3,500,000</b>	<b>\$ 3,500</b>	<b>\$ 191,985</b>	<b>\$ (204,710)</b>	<b>\$ (9,225)</b>

See accompanying notes to the financial statements.

**CHINA GEWANG BIOTECHNOLOGY, INC.****STATEMENTS OF CASH FLOWS****FOR THE THREE MONTHS ENDED MARCH 31, 2015 and 2014 (UNAUDITED) (IN U.S. \$)**

	<b>2015</b>	2014
<b>Cash flows from operating activities</b>		
Net loss	\$ (2,000)	\$ (8,694)
Adjustment to reconcile net loss to net cash provided by (used in) operating activities:		
Imputed interest expense	-	189
Changes in operating assets and liabilities:		
Increase (decrease) in accounts payable	<b>2,000</b>	315
Net cash (used in) operating activities	-	(8,190)
<b>Cash flows from financing activities</b>		
Proceeds from notes payable	-	8,190
Net cash provided by financing activities	-	8,190
<b>Net increase in cash</b>	-	-
<b>Cash, beginning of period</b>		
<b>Cash, end of period</b>	\$ -	\$ -
<b>Supplemental disclosure of cash flow information</b>		
Cash paid for income taxes	\$ -	\$ -
Cash paid for interest	\$ -	\$ -

See accompanying notes to the financial statements.

**CHINA GEWANG BIOTECHNOLOGY, INC.**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE THREE MONTHS ENDED MARCH 31, 2015 AND 2014 (IN U.S. \$)**

**1. ORGANIZATION**

Rich Star Development ( Rich Star ) was incorporated in the State of Nevada on May 29, 2009. Rich Star had plans to be a wholesale distribution company for certain products, however, it never commenced operations. On January 8, 2015, Rich Star merged with China Gewang Biotechnology, Inc. and then changed its name to China Gewang Biotechnology, Inc. (the Company )

The Company is currently inactive.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting**

The accompanying financial statements are prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America.

**Presentation of Financial Statements**

The prior periods financial statements were presented as a development stage enterprise which required the labeling of the financial statements as those of a development stage entity, the presentation of certain inception to date information and a description of the development stage activities. In June 2014, the Financial Accounting Standards Board ( FASB ) issued Accounting Standards Update ( ASU ) 2014-10. This ASU, removed from the Accounting Standards Codification ( ASC ) the previously mentioned requirements. ASU 2014-10 was effective for public

companies for annual periods beginning after December 5, 2014, with earlier application permitted. The Company early adopted this ASU in the preparation of its December 31, 2014 financial statements and these disclosures have been accordingly removed.

### **Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

**CHINA GEWANG BIOTECHNOLOGY, INC.**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE THREE MONTHS ENDED MARCH 31, 2015 AND 2014 (IN U.S. \$)**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Cash and Cash Equivalents**

The Company considers all highly liquid instruments purchased with a maturity of three months or less to be cash equivalents. There were no cash equivalents at March 31, 2015 and December 31, 2014.

**Fair Value of Financial Instruments**

FASB ASC 820, Fair Value Measurement, specifies a hierarchy of valuation techniques based upon whether the inputs to those valuation techniques reflect assumptions other market participants would use based upon market data obtained from independent sources (observable inputs). In accordance with ASC 820, the following summarizes the fair value hierarchy:

**Level 1 Inputs** Unadjusted quoted market prices for identical assets and liabilities in an active market that the Company has the ability to access.

**Level 2 Inputs** Inputs other than the quoted prices in active markets that are observable either directly or indirectly.

**Level 3 Inputs** Inputs based on prices or valuation techniques that are both unobservable and significant to the overall fair value measurements.



ASC 820 requires the use of observable market data, when available, in making fair value measurements. When inputs used to measure fair value fall within different levels of the hierarchy, the level within which the fair value measurement is categorized is based on the lowest level input that is significant to the fair value measurements. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. As of March 31, 2015 and December 31, 2014, none of the Company's assets and liabilities were required to be reported at fair value on a recurring basis. Carrying values of accounts payable and notes payable approximate their fair values due to the short term nature of these financial instruments. There were no changes in methods or assumptions during the periods presented.

**CHINA GEWANG BIOTECHNOLOGY, INC.**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE THREE MONTHS ENDED MARCH 31, 2015 AND 2014 (IN U.S. \$)**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Net (Loss) Per Share**

The Company computes net (loss) per common share in accordance with FASB ASC 260, Earnings Per Share (ASC 260) and SEC SAB 98. Under the provisions of ASC 260 and SAB 98, basic net income (loss) per common share is computed by dividing the net income (loss) by the weighted average number of shares of common stock outstanding during the period. Diluted income per common share is computed by dividing the net income (loss) by the weighted average number of shares of common stock outstanding plus the effect of any dilutive shares outstanding during the period. If the Company has a loss, dilutive shares are not included since they would be anti-dilutive. Accordingly, the number of weighted average shares outstanding as well as the amount of net (loss) per share are presented for basic and diluted per share calculations for all periods reflected in the accompanying statements of operations. There were no dilutive shares outstanding during the three months ended March 31, 2015 and 2014.

**Risks and Uncertainties**

The Company's continued existence and future are dependent in a large part on its ability to develop its business model, commence operations and achieve profitability. The Company's operations are subject to significant risk and uncertainties including financial and operational risks and the potential risk of business failure. The Company has been and continues to be totally dependent on the support of its major stockholder. The Company's inability to commence operations and achieve profitability would have a material adverse effect on its continued existence, financial condition, results of operations and cash flows.

**Income Taxes**

The Company accounts for income taxes in accordance with FASB ASC Section 740, *Income Taxes*, which requires the recognition of deferred income taxes for differences between the basis of assets and liabilities for financial statement and income tax purposes. Deferred tax assets and liabilities represent the future tax consequences for those differences, which will either be taxable or deductible when the assets and liabilities are recovered or settled. Deferred tax assets are also recognized for operating losses that are available to offset future taxable income. A valuation allowance is established when necessary to reduce deferred tax assets to the amount expected to be realized.

**CHINA GEWANG BIOTECHNOLOGY, INC.**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE THREE MONTHS ENDED MARCH 31, 2015 AND 2014 (IN U.S. \$)**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Income Taxes (continued)**

ASC 740 addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under ASC 740, the Company may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. The tax benefits recognized in the financial statements from such a position would be measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement. ASC 740 also provides guidance on de-recognition of income tax assets and liabilities, classification of current and deferred income tax assets and liabilities, and accounting for interest and penalties associated with tax positions. As of March 31, 2015 and December 31, 2014, the Company does not have a liability for any unrecognized tax benefits.

**Recent Accounting Pronouncements**

There are no recent accounting pronouncements that are expected to have a material effect on the Company's financial statements.

**3. GOING CONCERN**

As reflected in the accompanying financial statements, the Company has no revenues, generated a net loss of \$2,000 and a working capital deficit and stockholders' deficit of \$9,225 at March 31, 2015. The Company has incurred losses since inception resulting in a stockholders' deficit of \$204,710.

The Company anticipates that it will continue to generate losses from operations in the near future raising substantial doubt about the Company's ability to continue as a going concern. The ability of the Company to continue its operations is dependent on Management's plans to acquire or create a new business and will require the raising of capital through debt and/or equity markets or the continued support of its major shareholder until such time that funds provided by operations are sufficient to fund the Company's working capital requirements. Until such time, the Company will continue to be dependent on its major stockholder.

The accompanying financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. These financial statements do not include any adjustments relating to the classification of the liabilities that might be necessary should the Company be unable to continue as a going concern.

**CHINA GEWANG BIOTECHNOLOGY, INC.****NOTES TO THE FINANCIAL STATEMENTS****FOR THE THREE MONTHS ENDED MARCH 31, 2015 AND 2014 (IN U.S. \$)****4. INCOME TAXES**

The Company has net operating loss carry forwards for income tax reporting purposes of \$204,710 as of March 31, 2015. The carry forwards may be used to offset against future taxable income and begin to expire in 2029. Current tax laws limit the amount of loss available to be offset against future taxable income when a substantial change in ownership occurs or a change in the nature of the business. Therefore, the amount available to offset future taxable income may be limited.

No tax benefit has been reported in the financial statements for the realization of loss carry forwards, as the Company believes there is high probability that the carry forwards will not be utilized in the foreseeable future. Accordingly, the potential tax benefits of the loss carry forwards are offset by a valuation allowance of the same amount.

Significant components of the Company's deferred tax liabilities and assets as of March 31, 2015 and December 31, 2014 are as follows:

	<b>March 31,</b>	December 31,
	<b>2015</b>	2014
Deferred tax asset:		
Net operating loss carry forward	\$ 204,710	\$ 202,710
Income tax rate	35%	35%
	<b>71,649</b>	70,949
Less: valuation allowance	<b>(71,649)</b>	(70,949)
Deferred tax asset	\$ -	\$ -



**ITEM 2.**

**MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS**

*Results of Operations*

We currently have no assets and no operations. During the quarter ended March 31, 2015, we realized no revenue and incurred \$2,000 in operating expenses, resulting in a loss from operations and a net loss in that amount. In comparison, during the quarter ended March 31, 2014 we realized no revenue and incurred \$8,505 in operating expenses, which resulted in a loss from operations in that amount. However, we also accrued \$189 in interest expense arising from the notes payable that we issued to fund our operations. As a result, we recorded a net loss of \$8,694. The higher expenses in the first quarter of 2014 primarily related to the expenses incurred in connection with the audit and filing of our annual report for 2013, which were completed during that quarter. In 2015, most of the work on our 2014 annual report was completed during the second quarter.

Our major expenses consisted of fees to lawyers and auditors necessary to maintain our standing as a fully-reporting public company and other administrative expenses attendant to the trading of our common stock. Until December 2014, payment of those expenses was primarily funded by loans from a principal shareholder. That shareholder contributed the balance due on those loans to the Company's capital in connection with the sale of control to Shili Zhang on December 1, 2014. Accordingly, we do not expect to incur interest expense in the immediate future. Instead, until we acquire an operating company, we expect to fund our operations with capital contributions from Mr. Zhang.

*Liquidity and Capital Resources*

At March 31, 2015 we had a working capital deficit of \$9,225, as we had no assets and had \$9,225 in accrued expenses. Our liabilities consist of amounts payable to our professional advisors for services. We expect our working capital deficit to continue indefinitely, until we initiate or obtain an operating company capable of funding our overhead expenses.

Our operations used no cash during the quarter ended March 31, 2015, as we increased our accrued expenses by \$2,000, the amount of our net loss during that period. Our operations consumed \$8,190 in cash during the three months ended March 31, 2014, which was loaned to us by an individual who was one of our principal shareholders at that time. In the future, unless we achieve the financial and/or operational wherewithal to sustain our operations, it is



likely that we will continue to rely on loans and capital contributions to sustain our operations.

In December 2014, control of China Gewang Biotechnology, Inc. was transferred to Shili Zhang, our Chief Executive Officer. We expect that, during his tenure, Mr. Zhang or other entities that he controls will finance our operations by making capital contributions to cover our expenses, until we have completed an acquisition of an operating company, and that we will continue to require additional capital contributions or financing to maintain our existence as a

shell company for the next twelve months, if necessary. Our management is not required to fund our operations by any contract or other obligation.

### *Off-Balance Sheet Arrangements*

We do not have any off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition or results of operations.

### **ITEM 3**

#### **QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK**

Not applicable.

### **ITEM 4**

#### **CONTROLS AND PROCEDURES**

*Evaluation of Disclosure Controls and Procedures.* Our Chief Executive Officer and Chief Financial Officer carried out an evaluation of the effectiveness of the Company's disclosure controls and procedures (as defined in Rule 13a-15(e) promulgated by the Securities and Exchange Commission) as of March 31, 2015. The evaluation revealed that there are material weaknesses in our disclosure controls, specifically:

.

There are no management controls, as a single person functions as sole officer and sole member of the Board of Directors.

.

Having only one individual responsible for accounting functions prevents us from segregating duties within our internal control system.

Most of our accounting functions are outsourced, which limits our ability to assure that our accounting policies are applied consistently.

Based on his evaluation, our Chief Executive Officer and Chief Financial Officer concluded that the Company's system of disclosure controls and procedures was not effective as of March 31, 2015.

*Changes in Internal Controls.* There was no change in internal controls over financial reporting (as defined in Rule 13a-15(f) promulgated under the Securities Exchange Act of 1934) identified in connection with the evaluation described in the preceding paragraph that occurred during the Company's first fiscal quarter that has materially affected or is reasonably likely to materially affect the Company's internal control over financial reporting.

## **PART II - OTHER INFORMATION**

*Item 1.*

*Legal Proceedings*

None.

*Item 1A*

*Risk Factors*

Not applicable.

*Item 2.*

*Unregistered Sale of Securities and Use of Proceeds*

(a) Unregistered sales of equity securities

None.

(c) Purchases of equity securities

The Company did not repurchase any of its equity securities that were registered under Section 12 of the Securities Exchange Act during the 1<sup>st</sup> quarter of fiscal 2015.

*Item 3.*

*Defaults Upon Senior Securities.*

None.

*Item 4.*

*Mine Safety Disclosures*

None.

*Item 5.*

*Other Information.*

None.

*Item 6.*

*Exhibits*

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Rule 13a-14(a) Certification

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Rule 13a-14(b) Certification

101.INS

XBRL Instance

101.SCH

XBRL Schema

101.CAL

XBRL Calculation

101.DEF

XBRL Definition

101.LAB

XBRL Label

101.PRE

XBRL Presentation



**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this Report to be signed on its behalf by the undersigned thereunto duly authorized.

CHINA GEWANG BIOTECHNOLOGY, INC.

Date: April 20, 2015

By: /s/ Shili Zhang

Shili Zhang, Chief Executive Officer

and Chief Financial Officer

\* \* \* \* \*

EXHIBIT 31: Rule 13a-14(a) Certifications

I, Shili Zhang, certify that:

1. I have reviewed this quarterly report on Form 10-Q of China Gewang Biotechnology, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal controls over financial

reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

- a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  
- b) Designed such internal controls over financial reporting, or caused such internal controls over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;



c)

Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation of internal controls over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

a) All significant deficiencies and material weaknesses in the design or operation of internal controls over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls over financial reporting.

Date: April 20, 2015

By: /s/ Shili Zhang

Shili Zhang, Chief Executive Officer

and Chief Financial Officer

\* \* \* \* \*

#### EXHIBIT 32: Rule 13a-14(b) Certification

Pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, the undersigned officer of China Gewang Biotechnology, Inc. (the "Company") certifies that:

1.

The Quarterly Report on Form 10-Q of the Company for the period ended March 31, 2015 (the "Report") fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m or 78o(d));

and

2.

The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: April 20, 2015

By: /s/ Shili Zhang

Shili Zhang, Chief Executive Officer

and Chief Financial Officer