

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

AMENDMENT NO. 2
TO
FORM S-1
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

CHEETAH NET SUPPLY CHAIN SERVICE INC.

(Exact name of registrant as specified in its charter)

North Carolina

(State or other jurisdiction of
incorporation or organization)

5010

(Primary Standard Industrial
Classification Code Number)

81-3509120

(I.R.S. Employer
Identification Number)

**6201 Fairview Road, Suite 225
Charlotte, North Carolina, 28210
(704) 972-0209**

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

**Huan Liu
Chief Executive Officer
Cheetah Net Supply Chain Service Inc.
6201 Fairview Road, Suite 225
Charlotte, North Carolina, 28210
(704) 972-0209**

(Name, address, including zip code, and telephone number, including area code, of agent for service)

With a Copy to:

**Ying Li, Esq.
Guillaume de Sampigny, Esq.
Hunter Taubman Fischer & Li LLC
950 Third Avenue, 19th Floor
New York, NY 10022
212-530-2206**

**Mitchell S. Nussbaum, Esq.
Angela Dowd, Esq.
Loeb & Loeb LLP
345 Park Avenue
New York, NY 10154
212-407-4000**

Approximate date of commencement of proposed sale to the public: Promptly after the effective date of this registration statement.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933 check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering

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

Large accelerated filer

Non-accelerated filer

Accelerated filer

Smaller reporting company

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act

The Registrant hereby amends this registration statement on such date or dates as may be necessary to delay its effective date until the Registrant shall file a further amendment which specifically states that this registration statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933, as amended, or until the registration statement shall become effective on such date as the Securities and Exchange Commission, acting pursuant to such Section 8(a), may determine.

EXPLANATORY NOTE

Cheetah Net Supply Chain Service Inc. is filing this Amendment No. 2 (this “Amendment No. 2”) to the Registration Statement on Form S-1 (Registration No. 333-271185), originally filed on April 7, 2023 (the “Registration Statement”), as an exhibit-only filing solely to file (i) the Second Amended and Restated Articles of Incorporation as Exhibit 3.1, (ii) the Opinion of Maynard Nexsen, PC regarding the validity of the Shares of Class A Common Stock being registered as Exhibit 5.1, (iii) the Opinion of Hunter Taubman Fischer & Li LLC regarding the enforceability of the Representative’s Warrants as Exhibit 5.2, (iv) a Consent of Maynard Nexsen, PC as Exhibit 23.3 (included in Exhibit 5.1), (v) a Consent of Hunter Taubman Fischer & Li LLC as Exhibit 23.4 (included in Exhibit 5.2), and (vi) an updated consent of Friedman LLP as Exhibit 23.2. Accordingly, this Amendment No. 2 consists only of the facing page, this explanatory note, Item 16 of Part II of the Registration Statement, the signature page to the Registration Statement, and the exhibits being filed with this Amendment No. 2. The prospectus and the balance of Part II of the Registration Statement are unchanged and have been omitted.

PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

ITEM 16. EXHIBITS AND FINANCIAL STATEMENT SCHEDULES.

(a) Exhibits

See Exhibit Index beginning on page II-1 of this registration statement.

(b) Financial Statement Schedules

Schedules have been omitted because the information required to be set forth therein is not applicable or is shown in the Consolidated Financial Statements or the Notes thereto.

EXHIBIT INDEX

Description

1.1**	Form of Underwriting Agreement
3.1*	Second Amended and Restated Articles of Incorporation
3.2**	Bylaws
4.1**	Specimen Stock Certificate
4.2**	Form of the Representative's Warrants (included in Exhibit 1.1)
5.1*	Opinion of Maynard Nexsen, PC regarding the validity of the Shares of Class A Common Stock being registered
5.2*	Opinion of Hunter Taubman Fischer & Li LLC regarding the enforceability of the Representative's Warrants
10.1**	Employment Agreement effective as of March 1, 2022 by and between Huan Liu and the Registrant
10.2**	Employment Agreement effective as of October 26, 2022 by and between Robert Cook and the Registrant
10.3**	Employment Agreement effective as of March 1, 2022 by and between Walter Folker and the Registrant
10.4**	Indemnification Agreement dated October 14, 2022 by and between Huan Liu and the Registrant
10.5**	Indemnification Agreement dated October 26, 2022 by and between Robert Cook and the Registrant
10.6**	Indemnification Agreement dated October 14, 2022 by and between Walter Folker and the Registrant
10.7**	Indemnification Agreement dated October 14, 2022 by and between Xianggeng Huang and the Registrant
10.8**	Indemnification Agreement dated October 14, 2022 by and between Adam Eilenberg and the Registrant
10.9**	Indemnification Agreement dated October 14, 2022 by and between Vladimir Gavrilovic and the Registrant
10.10**	Indemnification Agreement dated October 14, 2022 by and between Catherine Chen and the Registrant
10.11**	Director Offer Letter, between Xianggeng Huang and the Registrant, dated August 31, 2022
10.12**	Director Offer Letter, between Adam Eilenberg and the Registrant, dated September 14, 2022
10.13**	Director Offer Letter, between Vladimir Gavrilovic and the Registrant, dated October 3, 2022
10.14**	Director Offer Letter, between Catherine Chen and the Registrant, dated August 29, 2022
10.15**	Form of Independent Contractor Agreement between a purchasing agent and the Registrant

<u>10.16**</u>	<u>Subscription Agreement dated June 27, 2022 by and between the Registrant and the Investors</u>
<u>10.17**</u>	<u>Revolving Line of Credit Agreement dated October 5, 2022, by and between the Registrant and Asia Finance Investment Limited</u>
<u>10.18**</u>	<u>Revolving Line of Credit Agreement dated October 5, 2022, by and between the Registrant and Hong Kong Sanyou Petroleum Co Limited</u>
<u>10.19**</u>	<u>Form of Sales Contract by and between a PRC customer and the Registrant</u>
<u>10.20**</u>	<u>Form of Sales Agreement by and between a U.S. customer and the Registrant</u>
<u>14.1**</u>	<u>Code of Business Conduct and Ethics of the Registrant</u>
<u>16.1**</u>	<u>Letter of Friedman LLP to the U.S. Securities and Exchange Commission</u>
<u>21.1**</u>	<u>Subsidiaries</u>
<u>23.1**</u>	<u>Consent of Marcum Asia CPAs LLP</u>
<u>23.2*</u>	<u>Consent of Friedman LLP</u>
<u>23.3*</u>	<u>Consent of Maynard Nexsen, PC (included in Exhibit 5.1)</u>
<u>23.4*</u>	<u>Consent of Hunter Taubman Fischer & Li LLC (included in Exhibit 5.2)</u>
<u>24.1**</u>	<u>Power of Attorney</u>
<u>99.1**</u>	<u>Form of Audit Committee Charter</u>
<u>99.2**</u>	<u>Form of Compensation Committee Charter</u>
<u>99.3**</u>	<u>Form of Nominating and Corporate Governance Committee Charter</u>
<u>99.4**</u>	<u>Consent of Adam Eilenberg</u>
<u>99.5**</u>	<u>Consent of Vladimir Gavrilovic</u>
<u>99.6**</u>	<u>Consent of Catherine Chen</u>
<u>99.7**</u>	<u>Consent of Xianggeng Huang</u>
<u>107**</u>	<u>Filing Fee Table</u>

* Filed herewith

** Previously filed

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-1 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Charlotte, State of North Carolina, on May 3, 2023.

Cheetah Net Supply Chain Service Inc.

By: /s/ Huan Liu
Huan Liu
Chief Executive Officer, Director, and Chairman of the Board of Directors
(Principal Executive Officer)

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Title	Date
<u>/s/ Huan Liu</u> Name: Huan Liu	Chief Executive Officer, Director, and Chairman of the Board of Directors (Principal Executive Officer)	May 3, 2023
<u>/s/ Robert Cook</u> Name: Robert Cook	Chief Financial Officer (Principal Accounting and Financial Officer)	May 3, 2023

**SECOND AMENDED AND RESTATED ARTICLES OF INCORPORATION
OF
CHEETAH NET SUPPLY CHAIN SERVICE INC.
(a North Carolina corporation)**

Pursuant to §55-10-07 of the North Carolina Business Corporation Act, as amended (the "Act"), the Articles of Incorporation of Cheetah Net Supply Chain Service Inc. (the "Corporation") are hereby amended and restated to read in their entirety as follows:

FIRST: The name of this Corporation is Cheetah Net Supply Chain Service Inc.

SECOND: The address, including street, number, city and county, of the registered office of the Corporation in the State of North Carolina is 2626 Glenwood Avenue, Suite 550, Raleigh, Wake County, North Carolina 27608 and the name of the registered agent of the Corporation in the State of North Carolina at such address is Corporation Service Company.

THIRD: The nature of the business and of the purposes to be conducted and promoted by the Corporation is to conduct any lawful business, to promote any lawful purpose, and to engage in any lawful act or activity for which corporations may be organized under the Act.

FOURTH: The Corporation is authorized to issue two classes of common stock, to be designated, respectively, Class A Common Stock and Class B Common Stock. The total number of shares of Class A Common Stock authorized to be issued is 91,750,000, with a par value of \$0.0001 per share. The total number of shares of Class B Common Stock authorized to be issued is 8,250,000, with a par value of \$0.0001 per share. Class A Common Stock shall have a voting right of one (1) vote per share, and Class B Common Stock shall have a voting right of fifteen (15) votes per share. The shares of Class A Common Stock are not convertible into shares of any other class. The shares of Class B Common Stock are convertible into shares of Class A Common Stock at any time after issuance at the option of the holder on a one-to-one basis.

FIFTH: The Corporation shall have the authority to issue 500,000 shares of preferred stock as long as is deemed necessary (the "Preferred Stock") with a par value per share equal to the par value per share of the Class A Common Stock. The Board of Directors is authorized to establish series of Preferred Stock and to fix, in the manner and to the full extent provided and permitted by law, the rights, preferences and limitations of each series of the Preferred Stock and the relative rights, preferences and limitations between or among such series including, but not limited to:

- (1) the designation of each series and the number of shares that shall constitute the series;
- (2) the rate of dividends, if any, payable on the shares of each series, the time and manner of payment and whether or not such dividends shall be cumulative;
- (3) whether shares of each series may be redeemed and, if so, the redemption price and the terms and conditions of redemption;
- (4) sinking fund provisions, if any, for the redemption or purchase of shares of each series which is redeemable;

(5) the amount, if any, payable upon shares of each series in the event of the voluntary or involuntary liquidation, dissolution or winding up of the corporation, and the manner and preference of such payment; and

(6) the voting rights, if any, in the shares of each series and any conditions upon the exercising of such rights.

SIXTH: Whenever a compromise or arrangement is proposed between this Corporation and its creditors or any class of them and/or between this Corporation and its stockholders or any class of them, any court of equitable jurisdiction within the State of North Carolina may, on the application in a summary way of this Corporation or any creditor or stockholder thereof or on the application of any receiver or receivers appointed for this Corporation or on the application of trustees in dissolution or of any receiver or receivers appointed for this Corporation under the provisions of §55-14-30 to 33 of the Act order a meeting of the creditors or *class* of creditors, and/or of the stockholders or class of stockholders, of this Corporation, as the case may be, to be summoned in such manner as the said court directs. If a majority in number representing three-fourths in value of the creditors or class of creditors, and/or of the stockholders or class of stockholders, of this Corporation, as the case may be, agree to any compromise or arrangement and to any reorganization of this Corporation as a consequence of such compromise or arrangement, the said compromise or arrangement and the said reorganization shall, if sanctioned by the court to which the said application has been made, be binding on all the creditors or class of creditors, and/or on all the stockholders or *class* of stockholders, of this Corporation, as the case may be, and also on this Corporation.

SEVENTH: The power to make, alter, or repeal the By-Laws, and to adopt any new By-Law, shall be vested in the Board of Directors.

EIGHTH: To the fullest extent that the Act, as it exists on the date hereof or as it may hereafter be amended, permits the limitation or elimination of the liability of directors, no director of this Corporation shall be personally liable to this Corporation or its stockholders for monetary damages for breach of fiduciary duty as a director. Notwithstanding the foregoing, a director shall be liable to the extent provided by applicable law: (1) for any breach of the directors' duty of loyalty to the Corporation or its stockholders; (2) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law; (3) under §55-8-33 of the Act; or (4) for any transaction from which the director derived any improper personal benefit. Neither the amendment nor repeal of this Article, nor the adoption of any provision of this Certificate of Incorporation inconsistent with this Article, shall adversely affect any right or protection of a director of the Corporation existing at the time of such amendment or repeal.

NINTH: The Corporation shall, to the fullest extent permitted by §55-8-51 of the Act, as the same may be amended and supplemented, indemnify any and all persons whom it shall have power to indemnify under said section from and against any and all of the expenses, liabilities or other matters referred to in or covered by said section. The Corporation shall advance expenses to the fullest extent permitted by said section. Such right to indemnification and advancement of expenses shall continue as to a person who has ceased to be a director, officer, employee or agent and shall inure to the benefit of the heirs, executors and administrators of such a person. The indemnification and advancement of expenses provided for herein shall not be deemed exclusive of any other rights to which those seeking indemnification or advancement of expenses may be entitled under any By-Law, agreement, vote of stockholders or disinterested directors or otherwise.

IN WITNESS WHEREOF, I have hereunto set my hand this 28th day of April, 2023

Signature:

/s/ Huan Liu
Huan Liu, President



May 3, 2023

Cheetah Net Supply Chain Service Inc.

6201 Fairview Road, Suite 225

Charlotte, North Carolina, 28210

RE: Form S-1 Registration Statement

Ladies and Gentlemen:

This opinion is furnished to you in connection with a Registration Statement on Form S-1 (File No. 333-271185), along with any amendments thereto (the "Registration Statement"), filed by Cheetah Net Supply Chain Service Inc., a North Carolina corporation (the "Company"), with the U.S. Securities and Exchange Commission (the "Commission") under the Securities Act of 1933, as amended (the "Securities Act"), for the proposed offering (the "Offering") of (i) up to 2,000,000 shares of the Company's Class A common stock, with a par value of \$0.0001 per share (the "Common Stock"), to be issued by the Company (the "Primary Shares"), (ii) up to an additional 300,000 shares of Common Stock to be issued by the Company to cover the over-allotment option to be granted to the underwriters (the "Option Shares"), (iii) certain warrants (in the form filed as an exhibit to the Registration Statement) to purchase up to 115,000 shares of Common Stock (the "Warrants"), and (iv) up to 115,000 shares of Common Stock issuable upon exercise of the Warrants (the "Warrant Shares"), in each case pursuant to the Registration Statement. All capitalized terms used herein and not otherwise defined herein shall have the same meanings as are ascribed to them in the Registration Statement.

We are acting as North Carolina counsel for the Company in connection with the Registration Statement. In connection with this opinion, we have examined and are familiar with the Articles of Incorporation and the Bylaws of the Company, as each of the same have been amended through the date hereof, and have examined the originals, or copies certified or otherwise identified to our satisfaction, of corporate records, including minute books and resolutions, of the Company. We have also examined the Registration Statement and such statutes and other records, instruments, and documents pertaining thereto that we have deemed necessary to examine for the purposes of this opinion. In our examination, we have assumed the completeness and authenticity of any document submitted to us as an original, the completeness and conformity to the originals of any document submitted to us as a copy, the authenticity of the originals of such copies, the genuineness of all signatures and the legal capacity and mental competence of natural persons. With respect to certain facts, we have considered it appropriate to rely upon certificates or other comparable documents of public officials and officers or other appropriate representatives of the Company, without investigation or analysis of any underlying data contained therein. The opinion set forth below is limited to matters governed by the North Carolina Business Corporation Act.

On the basis of and in reliance upon the foregoing, we are of the opinion that:

1. The Primary Shares and the Option Shares registered under the Registration Statement, when and if issued by the Company in the manner described in the Registration Statement (in the form declared effective by the Commission) and duly purchased and paid for, will be legally issued, fully paid, and nonassessable.
2. The Warrant Shares registered under the Registration Statement, when and if issued by the Company upon the exercise of the Warrants in accordance with the terms thereof, will be legally issued, fully paid, and nonassessable.

This opinion letter speaks only as of the date hereof, and we assume no obligation to update or supplement this opinion letter if any applicable laws change after the date of this opinion letter or if we become aware after the date of this opinion letter of any facts, whether existing before or arising after the date hereof, that might change the opinions expressed above.

This opinion is furnished in connection with the filing of the Registration Statement and may not be relied upon for any other purpose without our prior written consent in each instance. Further, no portion of this opinion may be quoted, circulated or referred to in any other document for any other purpose without our prior written consent.

We hereby consent to the filing of this opinion, or copies thereof, as an exhibit to the Registration Statement and to the statement made regarding our firm under the caption "Legal Matters" in the prospectus included in the Registration Statement, but we do not thereby admit that we are within the category of persons whose consent is required under the provisions of the Securities Act, or the rules and regulations promulgated by the Commission thereunder.

Very truly yours,

/s/ MAYNARD NEXSEN PC
MAYNARD NEXSEN PC



May 3, 2023

Cheetah Net Supply Chain Service Inc.
6201 Fairview Road, Suite 225
Charlotte, North Carolina, 28210

Ladies and Gentlemen:

We have acted as U.S. securities counsel to Cheetah Net Supply Chain Service Inc. (the “**Company**”), in connection with the Registration Statement on Form S-1 (File No. 333-271185) (the “**Registration Statement**”), filed with the U.S. Securities and Exchange Commission (the “**Commission**”) under the Securities Act of 1933, as amended (the “**Securities Act**”), for the registration of 2,000,000 shares of Class A common stock, par value \$0.0001 per share, up to 300,000 shares of Class A common stock, par value \$0.0001 per share, issuable upon the exercise of an over-allotment option granted to the underwriter by the Company, and up to 115,000 shares of Class A common stock, par value \$0.0001 per share, issuable to the underwriter upon the exercise of the warrants granted to the underwriter by the Company (the “**Warrants**”), pursuant to the Underwriting Agreement between the Company and the underwriter named therein (the “**Underwriting Agreement**”).

You have requested our opinion as to the matters set forth below in connection with the Registration Statement. For purposes of rendering that opinion, we have examined: (i) the Registration Statement; (ii) the most recent prospectus included in the Registration Statement on file with the Commission as of the date of this opinion letter; (iii) the Underwriting Agreement; (iv) the Warrants; and (v) the records of corporate actions of the Company relating to the Registration Statement, the Underwriting Agreement, and the Warrants and matters in connection therewith. We have also made such other investigation as we have deemed appropriate. We have examined and relied upon certificates of public officials and, as to certain matters of fact that are material to our opinion, we have also relied on certificates of officers of the Company.

For purposes of this opinion letter, we have made the assumptions that are customary in opinion letters of this kind, including without limitation: (i) that each document submitted to or reviewed by us is accurate and complete; (ii) that each such document that is an original is authentic and each such document that is a copy conforms to an authentic original; (iii) that all signatures on each such document are genuine; (iv) the legal capacity of all natural persons; (v) that each such document, other than the Warrants with respect to the Company, constitutes a legal, valid, and binding obligation of each party thereto, enforceable against each such party in accordance with its terms; (vi) that there are no documents or agreements by or among any of the parties thereto, other than those referenced in this opinion letter, that could affect the opinion expressed herein and no undisclosed modifications, waivers, or amendments (whether written or oral) to any of the documents reviewed by us in connection with this opinion letter; and (vii) that all parties have complied with all state and federal statutes, rules, and regulations applicable to them relating to the transactions set forth in the Underwriting Agreement and the Warrants. We have further assumed that the Company will not in the future issue, or otherwise make unavailable, such number of shares of Class A common stock that there will be an insufficient number of authorized but unissued shares of Class A common stock for the issuance pursuant to the exercise of the Warrants. We have not verified any of the foregoing assumptions.

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HUNTER TAUBMAN FISCHER & LI LLC

NEW YORK WASHINGTON, D.C. MIAMI

The opinion expressed in this opinion letter is based on the facts in existence and the laws in effect on the date hereof and is limited to (a) the federal laws of the United States of America and (b) the laws of the State of New York that, in either case and based on our experience, are applicable to transactions of the type contemplated by the Underwriting Agreement and the Warrants. Except as expressly set forth in this opinion letter, we are not opining on specialized laws that are not customarily covered in opinion letters of this kind, such as tax, insolvency, antitrust, pension, employee benefit, environmental, intellectual property, banking, consumer lending, insurance, labor, health and safety, anti-money laundering, anti-terrorism, and state securities laws, or on the rules of any self-regulatory organization, securities exchange, contract market, clearing organization, or other platform, vehicle, or market for trading, processing, clearing, or reporting transactions. We are not opining on any other law or the law of any other jurisdiction, including any foreign jurisdiction or any county, municipality, or other political subdivision or local governmental agency or authority.

Based on the foregoing, and subject to the foregoing and the additional qualifications and other matters set forth below, it is our opinion that when the Registration Statement becomes effective under the Securities Act, when the offering is completed as contemplated by Underwriting Agreement and the Registration Statement, when the Warrants are duly executed and authenticated in accordance with the Underwriting Agreement, and when the Warrants are issued, delivered, and paid for, as contemplated by the Registration Statement and the Underwriting Agreement, such Warrants will constitute valid and binding obligations of the Company enforceable in accordance with their terms, except: (a) as such enforceability may be limited by bankruptcy, insolvency, orderly liquidation or resolution, fraudulent transfer and conveyance, preference, reorganization, receivership, conservatorship, moratorium, or similar laws affecting the rights and remedies of creditors generally, and by general principles of equity (regardless of whether enforceability is considered in a proceeding in equity or at law), including but not limited to principles limiting the availability of specific performance and injunctive relief, and concepts of materiality, reasonableness, good faith, and fair dealing; (b) as enforceability of any indemnification or contribution provision may be limited under the federal and state securities laws; and (c) that the remedy of specific performance and injunctive and other forms of equitable relief may be subject to the equitable defenses and to the discretion of the court before which any proceeding therefor may be brought.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement and to the reference to this firm in the Registration Statement under the caption "Legal Matters." In giving our consent, we do not hereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations thereunder.

Very truly yours,

/s/ Hunter Taubman Fischer & Li LLC
HUNTER TAUBMAN FISCHER & LI LLC

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CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the inclusion in this amendment to the Registration Statement on Form S-1 of our report dated December 16, 2022, with respect to our audit of the consolidated balance sheet of Cheetah Net Supply Chain Service Inc. as of December 31, 2021, and the related consolidated statement of income, changes in stockholders' deficit and cash flows for the year ended December 31, 2021, which report appears in the Prospectus, and part of this Registration Statement. We also consent to the reference to our firm under the heading "Experts" in such Registration Statement.

We were dismissed as auditor on February 9, 2023 and, accordingly, we have not performed any audit or review procedures with respect to any financial statements for the period after the date of our dismissal.

/s/ Friedman LLP

New York, New York
May 3, 2023
