

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

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) 826-7280**

(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) 826-7280**

(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:** As soon as practicable after this Registration Statement is declared effective.

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.  (333-276300)

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 Registration Statement shall become effective upon filing in accordance with Rule 462(b) promulgated under the Securities Act of 1933, as amended.**

**EXPLANATORY NOTE AND  
INCORPORATION OF CERTAIN INFORMATION BY REFERENCE**

This Registration Statement on Form S-1 (this "Registration Statement") is being filed pursuant to Rule 462(b) under the Securities Act of 1933, as amended, for the sole purpose of increasing the aggregate number of shares of Class A common stock offered by Cheetah Net Supply Chain Service Inc. (the "Registrant") by 3,210,000 shares. The additional securities that are being registered for sale are in an amount and at a price that together represent no more than 20% of the maximum aggregate offering price set forth in the Filing Fee Table (Exhibit 107) filed as an exhibit to the Registration Statement on Form S-1, as amended (File No. 333-276300) (the "Prior Registration Statement"), which was declared effective by the U.S. Securities and Exchange Commission on April 26, 2024. The information set forth in the Prior Registration Statement and all exhibits thereto are hereby incorporated by reference in this filing.

The required opinion and consents are listed on an Exhibit Index attached hereto and filed herewith.

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**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, the registrant 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 13, 2024.

**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.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Huan Liu</u> Name: Huan Liu	Chief Executive Officer, Director, and Chairman of the Board of Directors (Principal Executive Officer)	May 13, 2024
<u>/s/ Robert Cook</u> Name: Robert Cook	Chief Financial Officer (Principal Accounting and Financial Officer)	May 13, 2024
<u>*</u> Name: Xianggeng Huang	Director	May 13, 2024
<u>*</u> Name: Catherine Chen	Independent Director	May 13, 2024
<u>*By: /s/ Huan Liu</u> Name: Huan Liu Attorney-in-fact		

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## EXHIBIT INDEX

### Description

<a href="#"><u>5.1*</u></a>	<a href="#"><u>Opinion of Maynard Nexsen, PC regarding the validity of the Shares of Class A Common Stock being registered</u></a>
<a href="#"><u>23.1*</u></a>	<a href="#"><u>Consent of Marcum Asia CPAs LLP</u></a>
<a href="#"><u>23.2*</u></a>	<a href="#"><u>Consent of Assenture PAC</u></a>
<a href="#"><u>23.3*</u></a>	<a href="#"><u>Consent of Maynard Nexsen, PC (included in Exhibit 5.1)</u></a>
<a href="#"><u>24.1</u></a>	<a href="#"><u>Power of Attorney (included on the signature page of the Registration Statement on Form S-1, as amended (File No. 333-276300), originally filed with the U.S. Securities and Exchange Commission on December 28, 2023 and incorporated herein by reference)</u></a>
<a href="#"><u>107*</u></a>	<a href="#"><u>Filing Fee Table</u></a>

\* Filed herewith

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May 13, 2024  
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May 13, 2024

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

RE: Form S-1 Registration Statement

Ladies and Gentlemen:

We are acting as special North Carolina counsel to Cheetah Net Supply Chain Service Inc., a North Carolina corporation (the "Company"), in connection with (i) the Company's Registration Statement on Form S-1 (No. 333-276300) that was declared effective by the U.S. Securities and Exchange Commission (the "Commission") on April 26, 2024 (as amended, the "Initial Registration Statement"), under the Securities Act of 1933, as amended (the "Securities Act"), and (ii) the Company's Registration Statement on Form S-1 being filed with the Commission on or about the date hereof pursuant to Rule 462(b) ("Rule 462(b)") promulgated under the Securities Act (the "462(b) Registration Statement" and, together with the Initial Registration Statement, the "Registration Statements"). The 462(b) Registration Statement relates to the public offering by the Company of 3,210,000 shares (the "Shares") of the Company's Class A common stock of the Company, par value \$0.0001 per share (the "Common Stock"). The Shares are to be offered for sale to the public together with the securities registered pursuant to the Initial Registration Statement. This opinion is being furnished in connection with the requirements of Item 601(b)(5) of Regulation S-K under the Securities Act, and no opinion is expressed herein as to any matter pertaining to the contents of the 462(b) Registration Statement or the Initial Registration Statement or related to the prospectuses included or incorporated therein other than as expressly stated herein with respect to the Shares.

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 462(b) Registration Statement and the Initial 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, and we express no opinion with respect to any other laws.

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May 13, 2024

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On the basis of and in reliance upon the foregoing, we are of the opinion that the Shares, when and if issued by the Company in the manner described in the Registration Statements and duly purchased and paid for, 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. In rendering the foregoing opinion, we have assumed that the Company will comply with all applicable notice requirements regarding uncertificated shares provided in the North Carolina Business Corporation Act.

This opinion is furnished in connection with the filing of the 462(b) 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 462(b) Registration Statement and to the statement made regarding our firm under the caption "Legal Matters" in the prospectus included in the Initial Registration Statement and incorporated by reference in the 462(b) 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

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INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM'S CONSENT

We consent to the incorporation by reference in this Registration Statement of Cheetah Net Supply Chain Service Inc. on Form S-1 of our report dated April 7, 2023 with respect to our audit of the consolidated balance sheet and related consolidated statements of income, changes in stockholders' equity and cash flows of Cheetah Net Supply Chain Service Inc. as of December 31, 2022 and for the year ended December 31, 2022 appearing in the Annual Report on Form 10-K for the year ended December 31, 2023 of Cheetah Net Supply Chain Service Inc.

We also consent to the reference to our firm under the heading "Experts" in Amendment No.1 to Form S-1 of Cheetah Net Supply Chain Service Inc. (No.333-276300) incorporated by reference in this Registration Statement.

We were dismissed as auditor on October 2, 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/ Marcum ASIA CPAs LLP

New York, New York  
May 13, 2024

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Assentsure PAC  
UEN – 201816648N  
180B Bencoolen Street #03-01  
The Bencoolen Singapore 189648  
<http://www.assentsure.com.sg>

**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We consent to the incorporation by reference in this Registration Statement on Form S-1 filed pursuant to Rule 462(b) of the Securities Act of 1933, of our report dated March 18, 2024, relating to the consolidated financial statements of Cheetah Net Supply Chain Service Inc., appearing in its Annual Report on Form 10-K for the year ended December 31, 2023, incorporated herein by reference. We also consent to the reference to us under the heading “Experts” in the Registration Statement on Form S-1, as amended (No. 333-276300), and related prospectus.

/s/ Assentsure PAC

Assentsure PAC  
Singapore  
May 13, 2024

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## Calculation of Filing Fee Tables

S-1  
(Form Type)

Cheetah Net Supply Chain Service Inc.  
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

Security Type	Security Class Title	Fee Calculation or Carry Forward Rule	Amount Registered <sup>(1)</sup>	Proposed Maximum Offering Price Per Unit <sup>(2)</sup>	Proposed Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee <sup>(3)</sup>	
Fees to Be Paid	Equity	Class A common stock, par value \$0.0001 per share	Rule 457(a)	3,210,000	\$ 0.62	\$ 1,990,200	0.00014760	\$ 293.76
<b>Total Offering Amounts</b>						\$ 1,990,200	\$ 293.76	
<b>Total Fees Previously Paid</b>							\$ 0	
<b>Total Fee Offset</b>							\$ 0	
<b>Net Fee Due</b>							\$ 293.76	

- (1) Represents only the additional number of shares being registered pursuant to this registration statement. Does not include the 10,000,000 shares that were previously registered on the Registration Statement on Form S-1, as amended (File No. 333-276300) (the "Prior Registration Statement").
- (2) Based on the public offering price.
- (3) The registration fee is calculated in accordance with Rule 457(a) under the Securities Act of 1933, as amended (the "Securities Act"), based on the proposed maximum aggregate offering price. The registrant previously registered 10,000,000 shares of its Class A common stock with an aggregate offering price not to exceed \$21,100,000 on the Prior Registration Statement, which was declared effective by the U.S. Securities and Exchange Commission on April 26, 2024. In accordance with Rule 462(b) under the Securities Act, an additional amount of securities having a maximum aggregate offering price of \$1,990,200 is hereby registered.