Submission Data File

General Information	
Form Type*	8-K/A
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Subject-Company CIK	
Subject-Company Name	
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Contact Name	EDGAR AGENTS, LLC
Contact Phone	212-265-3347
Filer File Number	
Filer CIK*	0001723059 (Bio Essence Corp)
Filer CCC*	**********
Confirming Copy	No
Notify via Website only	No
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Group Name	
Items*	4.01 Changes in Registrant's Certifying Accountant 9.01 Financial Statements and Exhibits
SROS*	NONE
Depositor CIK	
Depositor 33 File Number	
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Item Submission Type	
Period*	08-05-2024
ABS Asset Class Type	
ABS Sub Asset Class Type	
Sponsor CIK	
Emerging Growth Company	Yes
Elected not to use extended transition period	No
(End General Information)	

Document Information	
File Count*	6
Document Name 1*	ea0211021-8ka_bioessence.htm
Document Type 1*	8-K/A
Document Description 1	Amendment No. 1 to Form 8-K
Document Name 2*	ea021102101ex99-1_bio.htm
Document Type 2*	EX-99.1
Document Description 2	Letter from Former Auditor
Document Name 3*	ex99-1_001.jpg
Document Type 3*	GRAPHIC
Document Description 3	Graphic
Document Name 4*	bioe-20240805.xsd
Document Type 4*	EX-101.SCH
Document Description 4	XBRL Schema File
Document Name 5*	bioe-20240805_lab.xml
Document Type 5*	EX-101.LAB
Document Description 5	XBRL Label File
Document Name 6*	bioe-20240805_pre.xml
Document Type 6*	EX-101.PRE
Document Description 6	XBRL Presentation File
(End Document Information)	

Notifications	
Notify via Website only	No
E-mail 1	filings@edgaragents.com
(End Notifications)	

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

Form 8-K/A

Current Report
Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

August 5, 2024
(Date of Report)

August 9, 2024
(Date of Amendment)

BIO ESSENCE CORP.
(EXACT NAME OF REGISTRANT AS SPECIFIED IN CHARTER)

California	**333-232839**	**94-3349551**
(STATE OR OTHER JURISDICTION OF INCORPORATION OR ORGANIZATION)	(COMMISSION FILE NO.)	(IRS EMPLOYEE IDENTIFICATION NO.)

12 Chrysler, Unit B, Irvine, CA 92618
(ADDRESS OF PRINCIPAL EXECUTIVE OFFICES)

(949) 706-9966
(ISSUER TELEPHONE NUMBER)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	**Trading Symbol(s)**	**Name of each exchange on which registered**
N/A	N/A	N/A

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter. ☒

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 13(a) of the Exchange Act. ☐

SECTION 4 – MATTERS RELATED TO ACCOUNTANTS AND FINANCIAL STATEMENTS

Item 4.01 Changes om Registrant's Certifying Accountant

On August 1, 2024, Bio Essence Corp., a California corporation (the "Company") dismissed its prior independent accountant, Keith K. Zhen, CPA. The prior financial statements for the past two years do not contain any adverse opinion or disclaimer of opinion, and were not qualified or modified as to uncertainty, audit scope, or accounting principles. The decision to change auditors and dismiss Keith K. Zhen, CPA, was reviewed and recommended by the Board of Directors, but not formally approved. During the last two fiscal years, the Company did not have any disagreements with the former accountant on any matter of accounting principles or practices, financial statement disclosure, or auditing score or procedure. No further disclosures are required under Section 304(a)(1)(v) of Regulation S-K. A copy of this Current Report on Form 8-K has been furnished to Keith K. Zhen, CPA, and the Company has requested that Keith K. Zhen, CPA provide a letter addressed to the U.S. Securities and Exchange Commission ("Commission") providing the information required by Section 304(c) of Regulation S-K, and upon receipt of the same, the Company shall it with the Commission.

Also on August 1, 2024, the Company retained Simon& Edward, LLP ("S&E") to serve as the Company's principal accountant to audit the Company's financial statements. S&E will begin working with the Company immediately, finalizing the second quarter financials for the 2024 fiscal year.

On August 7, 2024, the Company's former independent accountant, Keith K. Zhen, CPA, provided correspondence confirming agreement with the disclosure herein. That letter is attached hereto as an Exhibit.

Item 9.01 Financial Statements and Exhibits.

Exhibit No.	Description
99.1	Letter from Former Auditor
104	Cover Page Interactive Data File (embedded within the Inline XBRL document)

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Company has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

BIO ESSENCE CORP.

/s/ Yin Yan

By: Yin Yan
Its: Chief Executive Officer

Dated: August 5, 2024

Exhibit 99.1

KEITH K ZHEN CPA

CERTIFIED PUBLIC ACCOUNTANT

2070 WEST 6TH STREET • BROOKLYN, NY 11223 • TEL (347) 408-0693 • FAX (347) 602-4686 • EMAIL KEITHZHEN@YAHOO.COM

August 5, 2024

U.S. Securities and Exchange Commission
Office of the Chief Accountant
100 F Street, NE
Washington, D.C. 20549

Re: Bio Essence Corp.

Ladies and Gentlemen:

We have read the statements in the Form 8-K, dated August 5, 2024 of Bio Essence Corp. (the "Registrant") and we agree with such statements therein as related to our firm. We have no basis to and, therefore, do not agree or disagree with the other statements made by the Registrant in the Form 8-K.

Very truly yours,

/s/ Keith K Zhen CPA

Brooklyn, New York