

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549  
FORM 10-Q**

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

For the quarterly period ended: March 31, 2008

**OR**

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

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

Commission File No.: 0-20726

**Kent International Holdings, Inc.**

(Exact name of registrant as specified in its charter)

Nevada  
(State or other jurisdiction of  
incorporation or organization)

20-4888864  
(I.R.S. Employer  
Identification No.)

211 Pennbrook Road, P.O. Box 97, Far Hills, New Jersey 07931

(Address of principal executive offices)

(908) 766-7222

(Registrant's telephone number)

Indicate by check mark whether the registrant (1) filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the past 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  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  Small reporting company

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Yes  No

State the number of shares outstanding of each of the issuer's classes of common equity as of the latest practicable date: As of May 1, 2008, the issuer had 3,567,956 shares of its common stock, par value \$.002 per share, outstanding.

**KENT INTERNATIONAL HOLDINGS, INC.**  
**FORM 10-Q**  
For The Quarterly Period Ended March 31, 2008  
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**PART I.**            **FINANCIAL INFORMATION**  
**ITEM 1.**           **Financial Statements**

**KENT INTERNATIONAL HOLDINGS, INC.**  
**BALANCE SHEETS**  
(in 000's, except share and per share amounts)

ASSETS	March 31, 2008 <u>(Unaudited)</u>	December 31, <u>2007</u>
Current Assets:		
Cash and cash equivalents	\$            33	\$            28
Short-term investments	10,534	10,550
Prepaid expenses and other current assets	2	8
Total current assets	10,569	10,586
Property and equipment, net of accumulated depreciation of \$2	6	6
Other assets	6	6
Total assets	\$        10,581	\$        10,598
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>		
Current liabilities:		
Accounts payable and accrued expenses	\$            44	\$            30
Stockholders' equity:		
Preferred stock, \$.002 par value; 2,000,000 shares authorized; none outstanding	-	-
Common stock, \$.002 par value; 10,000,000 shares authorized; 3,567,956 shares issued and outstanding	7	7
Additional paid-in capital	99,368	99,369
Accumulated deficit	(88,838)	(88,808)
Total stockholders' equity	10,537	10,568
Total liabilities and stockholders' equity	\$        10,581	\$        10,598

See accompanying notes to financial statements.

**KENT INTERNATIONAL HOLDINGS, INC.**  
**STATEMENTS OF OPERATIONS**  
(in 000's, except per share amounts)  
(UNAUDITED)

	Three Months Ended March 31,	
	2008	2007
Revenues:		
Interest	\$ 84	\$ 134
Expenses:		
General and administrative	114	200
Loss before income taxes	(30)	(66)
Provision for income taxes	-	-
Net loss	\$ (30)	\$ (66)
Basic and diluted net loss per common share	\$ (0.01)	\$ (0.02)
Basic and diluted weighted average number of common shares outstanding	3,568	3,570

See accompanying notes to financial statements.

**KENT INTERNATIONAL HOLDINGS, INC.**  
**STATEMENTS OF CASH FLOWS**  
(in 000's)  
(UNAUDITED)

	Three Months Ended March 31,	
	2008	2007
Cash flows from operating activities:		
Net loss	\$ (30)	\$ (66)
Adjustments to reconcile net loss to net cash used in operating activities:		
Depreciation	1	2
Interest receivable on short-term investments	(83)	(132)
Change in prepaid expenses and other current assets	6	(6)
Change in accounts payable and accrued expenses	13	(2)
	(93)	(204)
Net cash used in operating activities		
Cash flows from investing activities:		
Acquisition of property and equipment		(14)
Sale of short-term investments	98	244
	98	230
Net cash provided by investing activities		
Cash flows from financing activities:		
Repurchase of common stock		(6)
	-	(6)
Net cash used in financing activities		
Net increase in cash and cash equivalents	5	20
Cash and cash equivalents at beginning of period	28	26
Cash and cash equivalents at end of period	\$ 33	\$ 46
Supplemental disclosure of cash flow information:		
Cash paid for:		
Taxes	\$ -	\$ -

See accompanying notes to financial statements.

**KENT INTERNATIONAL HOLDINGS, INC.**  
Notes To Financial Statements  
(Unaudited)

**NOTE A - Basis of Presentation**

The accompanying unaudited financial statements of Kent International, Inc. ("Kent International" or the "Company") reflect all material adjustments consisting of only normal recurring adjustments that, in the opinion of management, are necessary for a fair presentation of results for the interim periods. Certain information and footnote disclosures required under accounting principles generally accepted in the United States of America have been condensed or omitted pursuant to the rules and regulations of the Securities and Exchange Commission, although the Company believes that the disclosures are adequate to make the information presented not misleading. These financial statements should be read in conjunction with the financial statements and notes thereto included in the Company's Annual Report on Form 10-KSB for the year ended December 31, 2007 as filed with the Securities and Exchange Commission.

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 the 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 period. Actual results could differ from those estimates.

The results of operations for the three months ended March 31, 2008 are not necessarily indicative of the results to be expected for the entire year or for any other period.

**NOTE B - Related Party Transactions**

A monthly management fee of \$21,000 is paid to Kent Financial Services, Inc. ("Kent"), a Nevada corporation, for management services. These services include, among other things, periodic and other filings with the Securities and Exchange Commission, evaluating merger and acquisition proposals, internal accounting and shareholder relations. This arrangement may be terminated at will by either party. Kent was the beneficial owner of approximately 53.25% of the Company's outstanding common stock at March 31, 2008. Paul O. Koether, Chairman of the Company is also the Chairman of Kent and the beneficial owner of approximately 56.22% of Kent's outstanding common stock. Bryan P. Healey, Chief Financial Officer and Director of the Company is also the Chief Financial Officer and Director of Kent as well as the son-in-law of Paul O. Koether.

**NOTE C - Common Stock**

In October 2000, the Board of Directors approved a stock repurchase program authorizing the Company to repurchase up to 320,000 shares of its Common Stock at prices deemed favorable from time to time in the open market or in privately negotiated transactions subject to market conditions, the Company's financial position and other considerations. This program has no expiration date. No shares were repurchased during the quarter ended March 31, 2008; however, 2,000 shares were acquired during the quarter ended March 31, 2007. At March 31, 2008, there were 133,536 shares remaining authorized for

repurchase under the program. All shares repurchased were returned to the status of authorized but unissued shares.

#### **NOTE D - Basic and Diluted Net Loss Per Share**

The Company reports income (loss) per share under the requirements of Statement of Financial Accounting Standards No. 128, "*Earnings per Share*". Basic income (loss) per share includes the weighted average number of common shares outstanding during the year. Diluted income (loss) per share includes the weighted average number of shares outstanding and dilutive potential common shares, such as warrants and options. The Company had 120,000 and 290,000 common stock options outstanding at March 31, 2008 and 2007, respectively. Since the Company had losses in the three months ended March 31, 2008, the stock options outstanding would have an anti-dilutive effect on net loss per share and as such are not included in the calculation.

#### **NOTE E - Stock Options Plans**

Kent International has issued certain common stock options to its employees, directors and consultants. At March 31, 2008 and December 31, 2007, Kent International had 120,000 common stock options outstanding, and none were issued during the three months ended March 31, 2008.

Until December 31, 2005, the Company applied Accounting Principles Board Opinion No. 25 and related interpretations in accounting for its common stock options. Accordingly, no compensation cost had been recognized for the common stock options issued. In December 2004, the FASB issued SFAS No. 123(R), "*Share-Based Payment*," ("SFAS 123(R)"), a revision of SFAS 123, "*Accounting for Stock-Based Compensation*." SFAS 123(R) requires that the compensation cost relating to share-based payment transactions be recognized in financial statements. The compensation cost is measured based on the fair value of the equity or liability instruments issued. SFAS 123(R) was effective as of the beginning of the first interim or annual period beginning after December 15, 2005. Kent International adopted SFAS 123(R) on January 1, 2006. The adoption did not have an impact on the Company's financial position or results of operations as all stock options granted to date were fully vested prior to January 1, 2006.

#### **NOTE F – Net Operating Loss Carryforwards**

As of December 31, 2007, Kent International had approximately \$77.6 million of net operating loss carryforwards ("NOL") for income tax purposes. In addition, Kent International has approximately \$1.85 million of research and development and foreign tax credit carryforwards available to offset future federal income tax, subject to limitations for alternative minimum tax. The NOL's and tax credit carryforwards expire in various years from 2008 through 2027. Kent International's use of operating loss carryforwards and tax credit carryforwards is subject to limitations imposed by the Internal Revenue Code. Management believes that the deferred tax assets as of March 31, 2008 do not satisfy the realization criteria set forth in SFAS No. 109 and has recorded a valuation allowance for the entire net tax asset. By recording a valuation allowance for the entire amount of future tax benefits, the Company has not recognized a deferred tax benefit for income taxes in its statements of operations.

## **NOTE H - New Accounting Pronouncements**

In December 2007, the FASB issued SFAS No. 141 (R), *Business Combinations*, and SFAS No. 160, *Non-controlling Interests in Consolidated Financial Statements*. SFAS No. 141 (R) requires an acquirer to measure the identifiable assets acquired, the liabilities assumed, and any non-controlling interest in the acquiree at their fair values on the acquisition date, with goodwill being the excess value over the net identifiable assets acquired. SFAS No. 160 clarifies that a non-controlling interest in a subsidiary should be reported as equity in the consolidated financial statement. The calculation of earnings per share will continue to be based on income amounts attributable to the parent. SFAS No. 141 (R) and SFAS No. 160 are effective for financial statements issued for fiscal years beginning after December 15, 2008. Early adoption is prohibited. We have not yet determined the effect on our financial statements, if any, upon adoption of SFAS No. 141 (R) or SFAS No. 160.

## **ITEM 2. Management's Discussion and Analysis of Financial Condition and Results of Operations**

The following discussion and analysis should be read in conjunction with the Company's Annual Report on Form 10-KSB for the fiscal year ended December 31, 2007 as well as the Company's financial statements and notes thereto included elsewhere in this Quarterly Report on Form 10-Q. Statements in this report relating to future plans, projections, events or conditions are forward-looking statements. Such statements are subject to risks and uncertainties that could cause actual results to differ materially from those described. The Company expressly disclaims any obligation or undertaking to update these statements in the future.

### **Business Activities**

Our current business plan is to serve as a vehicle for the acquisition of or merger or consolidation with another company (a "target business"). We intend to use our available working capital, capital stock, debt or a combination of these to effect a business combination with a target business which we believe has significant growth potential. The business combination may be with a financially stable, mature company or a company that is in its early stages of development or growth, which could include companies seeking to obtain capital and to improve their financial stability. We will not restrict our search to any particular industry. Rather, we may investigate businesses of essentially any kind or nature and participate in any type of business that may, in our management's opinion, meet our business objectives as described in this report. We emphasize that the description in this report of our business objectives is extremely general and is not meant to restrict the discretion of our management to search for and enter into potential business opportunities. We have not chosen the particular business in which we will engage and have not conducted any market studies with respect to any business or industry for you to evaluate the possible merits or risks of the target business or the particular industry in which we may ultimately operate. To the extent we enter into a business combination with a financially unstable company or an entity in its early stage of development or growth, including entities without established records of sales or earnings, we will become subject to numerous risks inherent in the business and operations of financially unstable and early stage or potential emerging growth companies. In addition, to the extent that we effect a business combination with an entity in an industry characterized by a high level of risk, we will become subject to the currently unascertainable risks of that industry. An extremely high level of risk frequently characterizes certain industries that experience rapid growth. In addition, although

we will endeavor to evaluate the risks inherent in a particular industry or target business, we cannot assure you that we will properly ascertain or assess all significant risk factors.

Additionally, Kent International has developed a niche social networking website, [www.chinauspals.com](http://www.chinauspals.com), designed to promote cultural exchange between the citizens of the United States and those of the People's Republic of China. Membership to the site is free, thus, any potential revenues will be derived from advertisements placed on the site by third parties. The site provides users with access to other users' personal profiles and enables the user to send private messages to other registered users of similar interests in order to develop lasting friendships or simply attain a pen pal. Chinauspals.com also features user generated discussion forums and blogs as well as user submitted videos and pictures. Traffic growth has been disappointing thus far.

We face the risk that our website will not be viewable in China or will be deliberately blocked by the government of the People's Republic of China. Internet usage and content are heavily regulated in China and compliance with these laws and regulations may cause us to change or limit our business practices in a manner adverse to our business.

The Company does not expect that these activities will generate any significant revenues for an indefinite period as these efforts are in their early stages. As a result, these programs may produce significant losses until such time as meaningful revenues are achieved.

## **Results of Operations**

Kent International had a net loss of \$30,000, or \$.01 basic and fully diluted loss per share, for the quarter ended March 31, 2008 compared to a net loss of \$66,000, or \$0.02 basic and fully diluted income per share, for the same period of 2007. The decrease in the net loss was a result of a decrease in personnel expenses offset by decreased interest revenue on short-term investments and cash on deposit.

## **Revenues**

Interest income decreased to \$84,000 for the three months ended March 31, 2008, from \$134,000 for the three months ended March 31, 2007. A lower yield on short-term investments and cash equivalents was the reason for the decrease.

## **Expenses**

General and administrative expenses were \$114,000 in the three months ended March 31, 2008 compared to \$200,000 in the three months ended March 31, 2007, a decrease of \$86,000. This decrease can be primarily attributed to a reduction of \$63,000 in personnel expenses as a result of the resignation of our former President in August of 2007. Other reductions in expenses included legal fees which decreased \$13,000 and rental expense which decreased \$5,000.

## **Liquidity and Capital Resources**

At March 31, 2008, the Company had cash and cash equivalents of approximately \$33,000. Cash and cash equivalents consist of cash held in banks and brokerage firms. The Company had short-term investments, consisting of U.S. Treasury Bills with original maturities of six months, of approximately \$10.5 million at March 31, 2008. Working capital at March 31, 2008 was approximately \$10.525 million. Management believes its cash, cash equivalents and short-term investments are sufficient for its operations for at least the next twelve months and for the costs of seeking an acquisition of or starting an operating business.

Net cash of \$93,000 was used in operations for the three months ended March 31, 2008, a decrease of \$111,000 from the \$204,000 used in operations for the three months ended March 31, 2007. Net cash used in operations for the periods was the result of the net losses for the periods coupled with the changes in operating assets and liabilities. The decrease in net cash used in operations was largely the result a decrease in expenses.

Net cash of \$98,000 was provided by investing activities during the three months ended March 31, 2008 by the sales of short-term investments. Net cash of \$230,000 was provided by investing activities during the three months ended March 31, 2007 resulting from \$244,000 from the sales of short-term investments offset by \$14,000 expended for website design.

There were no cash flows from financing activities reported during the three months ended March 31, 2008. The Company used \$6,000 for financing activities for the three months ended March 31, 2007 to repurchase 2,000 shares of common stock.

## **Factors That May Affect Future Results**

Future earnings of the Company are dependent on interest rates earned on the Company's invested balances and expenses incurred. Kent International expects to incur significant expenses in connection with its objective of redeploying its assets into an operating business and with the operation of the website.

## **Other Disclosures – Related Party Transactions**

A monthly management fee of \$21,000 is paid to Kent Financial Services, Inc. ("Kent"), a Nevada corporation, for management services. These services include, among other things, periodic and other filings with the Securities and Exchange Commission, evaluating merger and acquisition proposals, internal accounting and shareholder relations. This arrangement may be terminated at will by either party. Kent was the beneficial owner of approximately 53.25% of the Company's outstanding common stock at March 31, 2008. Paul O. Koether, Chairman of the Company is also the Chairman of Kent and the beneficial owner of approximately 56.22% of Kent's outstanding common stock. Bryan P. Healey, Chief Financial Officer and Director of the Company is also the Chief Financial Officer and Director of Kent as well as the son-in-law of Paul O. Koether.

## **Contractual Obligations**

The Company has no material contractual obligations.

## **Off-Balance Sheet Arrangements**

The Company has no off-balance sheet arrangements.

### **ITEM 3. Quantitative and Qualitative Disclosure About Market Risk.**

Not Applicable.

### **ITEM 4. Controls and Procedures**

As of the end of the period covered by this report, the Company carried out, under the supervision and with the participation of the Company's management, including its Chief Executive Officer and Chief Financial Officer, an evaluation of the effectiveness of the design and operation of the Company's disclosure controls and procedures (as defined in Rule 13a-15(e) and 15d-15(e) under the Securities Exchange Act of 1934) in ensuring that information required to be disclosed by the Company in its reports is recorded, processed, summarized and reported within the required time periods. In carrying out that evaluation, management identified a material weakness (as defined in Public Company Accounting Oversight Board Standard No. 2) in our internal control over financial reporting.

The material weakness identified by Management consisted of inadequate staffing and supervision within the bookkeeping and accounting operations of our company. The relatively small number of employees who have bookkeeping and accounting functions prevents us from segregating duties within our internal control system. The inadequate segregation of duties is a weakness because it could lead to the untimely identification and resolution of accounting and disclosure matters or could lead to a failure to perform timely and effective reviews. However, as there has been no instance in which the company failed to identify or resolve a disclosure matter or failed to perform a timely and effective review, management determined that the addition of personnel to our bookkeeping and accounting operations is not an efficient use of our resources at this time.

Accordingly, based on their evaluation of our disclosure controls and procedures as of March 31, 2008, the Company's Chief Executive Officer and its Chief Financial Officer have concluded that, as of that date, the Company's controls and procedures were not effective for the purposes described above.

There was no change in the Company's internal control over financial reporting (as defined in Rule 13a-15(f) and 15d-15(f) under the Securities Exchange Act of 1934) during the quarter ended March 31, 2008 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 2.**            **Unregistered Sale of Equity Securities and Use of Proceeds**

None.

**ITEM 3.**            **Defaults Upon Senior Securities**

None.

**ITEM 4.**            **Submission of Matters to a Vote of Security Holders**

None.

**ITEM 5.**            **Other Information**

None.

**ITEM 6.**            **Exhibits**

- 3.1            Articles of Incorporation of Kent International Holdings, Inc. <sup>(1)</sup>
- 3.2            Bylaws of Kent International Holdings, Inc. <sup>(1)</sup>
- 3.3            Certificate of Designation for Series A Junior Participating Preferred Stock. <sup>(2)</sup>
- 31.1           Certification pursuant to Section 302 of the Sarbanes-Oxley Act of 2002\*
- 31.2           Certification pursuant to Section 302 of the Sarbanes-Oxley Act of 2002\*
- 32            Certification pursuant to Section 906 of the Sarbanes-Oxley Act of 2002\*

(1)            Filed as an exhibit to the Company's Definitive Information Statement on Form DEF 14C filed April 21, 2006, film number 06771307, and incorporated herein by reference.

(2)            Filed as an exhibit to the Company's annual report on Form 10-K for the year ended December 31, 1995, and incorporated herein by reference.

\*            Filed Herewith

## 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.

KENT INTERNATIONAL HOLDINGS, INC.

Date: May 8, 2008

By: /s/ Bryan P. Healey  
Bryan P. Healey  
Chief Financial Officer and Secretary  
(Principal Accounting and Financial Officer)

**CERTIFICATION PURSUANT TO SECTION 302  
OF THE SARBANES-OXLEY ACT OF 2002**

I, Paul O. Koether, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Kent International Holdings, 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 officer 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 officer and I have disclosed, based on our most recent evaluation of internal control 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 control 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 control over financial reporting.

May 8, 2008

/s/ Paul O. Koether  
Paul O. Koether  
Chief Executive Officer

**CERTIFICATION PURSUANT TO SECTION 302  
OF THE SARBANES-OXLEY ACT OF 2002**

I, Bryan P. Healey, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Kent International Holdings, 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 officer 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 officer and I have disclosed, based on our most recent evaluation of internal control 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 control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
  - c) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

May 8, 2008

/s/ Bryan P. Healey  
Bryan P. Healey  
Chief Financial Officer

**CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350 AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

Pursuant to Section 906 of the Public Company Accounting Reform and Investor Protection Act of 2002 (18 U.S.C. 1350, as adopted), Paul O. Koether, the Chief Executive Officer of Kent International Holdings, Inc., (the "Company"), and Bryan P. Healey, the Chief Financial Officer of the Company each hereby certifies that, to the best of his knowledge:

1. The Company's Quarterly Report on Form 10-Q for the period ended March 31, 2008, to which this Certification is attached as Exhibit 32 (the "Quarterly Report"), fully complies with the requirements of Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934, as amended;

and

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

Dated: May 8, 2008

/s/ Paul O. Koether  
Paul O. Koether  
Chief Executive Officer

/s/ Bryan P. Healey  
Bryan P. Healey  
Chief Financial Officer