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

FORM 10-QSB/A
Amendment No. 1

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

For the Quarterly period ended August 31, 2007

[] TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF THE EXCHANGE ACT
For the transition period from ___________ to _____________

Commission file number 000-25335

Intelligent Living Corp.
(Exact name of registrant as specified in its charter)

Nevada	88-0409024
(State or other jurisdiction of incorporation or organization)	(IRS Employer Identification No.)

Suite 221, 2323 Quebec Street, Vancouver, B.C.
V5T 4S7 Canada
(Address of principal executive offices)

(604) 876-7494
(Issuer's telephone number)

Indicate by check mark whether the registrant (1) has filed all documents and 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 filings for the past 90 days. YES [X] NO [ ]

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

The number of shares outstanding of each of the issuer's classes of common equity as of the latest practicable date:

Class	August 31, 2007
Common stock, $ 0.001 par value	141,990,246

Transitional Small Business Disclosure format (check one): Yes [ ] No [X]

INTELLIGENT LIVING CORP.

FORM 10-QSB/A

For the Quarterly period ended August 31, 2007

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PART I. FINANCIAL INFORMATION

ITEM 1 - Financial Statements

INTELLIGENT LIVING CORP.
CONSOLIDATED BALANCE SHEET

	August 31 2007 (unaudited)	May 31 2007 (audited)
CURRENT ASSETS		
Cash	$ 8,758	$ 17,075
Accounts Receivable	116,275	106,309
Prepaid expenses	3,896	3,292
Inventory	154,226	155,467
Investment	37,698	37,259
Employee expense advances	2,633	2,630
GST/PST tax refundable (payable)	2,279	2,301
TOTAL CURRENT ASSETS	**325,765**	**324,333**
PROPERTY & EQUIPMENT, NET	**169,238**	**180,032**
OTHER ASSETS		
Deposits	5,855	5,834
Goodwill MCM	241,919	241,676
Other assets	14,379	14,211
TOTAL OTHER ASSETS	**262,153**	**261,721**
TOTAL ASSETS	**$ 757,156**	**$ 766,086**
LIABILITIES AND STOCKHOLDERS' (DEFICIT)		
CURRENT LIABILITIES		
Bank Overdraft	$ 40,279	$ 35,978
Accounts payable	363,101	342,100
Accrued liabilties	277,079	307,529
Accrued interest	213,514	191,107
Subscription Deposit	289,245	289,245
Short Term Note - Related Party	183,843	183,329
TOTAL CURRENT LIABILITIES	**1,367,061**	**1,349,288**
LONG-TERM LIABILITIES		
Debentures	311,258	247,995
Debentures and Loans Related Parties	1,128,693	1,152,235
TOTAL LONG TERM LIABILITIES	**1,439,951**	**1,400,230**
TOTAL LIABILITIES	**2,807,012**	**2,749,518**
STOCKHOLDERS' (DEFICIT)		
Common Stock, 500,000,000 shares authorized, shares $0.001 par value, 141,990,246 and 99,712,479 issued and outstanding respectively	141,991	99,713
Additional paid in capital	10,645,877	10,636,119
Retained Earnings (Accumulated deficit)	(12,815,289)	(12,697,824)
Accumulated other comp income/(loss)	(22,435)	(21,440)
TOTAL STOCKHOLDERS' (DEFICIT)	**(2,049,856)**	**(1,983,432)**
TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT	**$ 757,156**	**$ 766,086**

See accompanying condensed notes to the financial statements.

INTELLIGENT LIVING CORP.
CONSOLIDATED STATEMENTS OF OPERATIONS AND COMPREHENSIVE LOSS

	For the 3 Months Ended August 31, 2007	For the 3 Months Ended August 31, 2006
	(unaudited)	(unaudited)
Revenues continuing operations		
Intelligent Home: Equipment & Services	$ 100,905	$ -
Cost of revenues		
Intelligent Home: Equipment & Services	52,693	-
Gross profit	48,212	-
Expenses		
Consulting fees	-	5,836
Selling expense	884	-
Salaries	17,053	3,164
Depreciation	6,876	5,976
Office & Admin	25,296	2,053
Total operating expenses	50,109	17,029
Gain (loss) from continuing operations	(1,897)	(17,029)
Other income (expense)		
Accrued Interest expense	(5,700)	(17,884)
Total other income (loss)	(5,700)	(17,884)
Net (loss) income from continuing operations	(7,597)	(34,913)
Gain (loss) on discontinued operations	(109,868)	(167,538)
Net (loss) income	**(117,465)**	**(202,451)**
EARNINGS PER SHARE BASIC AND DILUTED		
(Loss) income per share from continuing operations	(0.000)	(0.001)
(Loss) per share from discontinued operations	(0.001)	(0.004)
Net (Loss) per share	(0.001)	(0.005)
Weighted average number of common stock shares outstanding, basic and diluted	129,109,570	41,273,349
Other comprehensive income		
Foreign currency translation gain (loss)	(995)	(2,653)
Comprehensive gain (loss)	$ **(118,460)**	$ **(205,104)**

See accompanying condensed notes to the financial statements

INTELLIGENT LIVING CORP.
CONSOLIDATED STATEMENTS OF CASH FLOW

	Three Months Ended August 31, 2007 (unaudited)	2006 (unaudited)
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net loss	$ (117,465)	$ (202,451)
Adjustments to reconcile net loss		
to net cash used by operating activities:		
Amortization of debt discount	53,512	46,250
Services paid by issuance of common stock	31,000	20,000
Depreciation / Amortization	12,948	5,976
Imputed Interest	5,785	
Decrease (increase), net of acquisition, in:		
Accounts receivable	(12,363)	12,292
Prepaid expenses	(604)	14
Prepaid inventory	-	247
Inventory	1,241	47,585
Investment	(439)	
Employee advance receivable	(3)	2
GST tax refundable	24	(557)
Other assets	(168)	
Increase (decrease), net of acquisition, in:		
Accrued liabilities and interest	(8,043)	31,199
Accounts payable	21,001	854
Bank overdraft	4,301	13,243
Net cash used in operating activities	(9,275)	(25,346)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Deposits	(21)	13,623
Software Acquisition		(270)
Net cash used in investing activities	(21)	13,353
CASH FLOWS FROM FINANCING ACTIVITIES:		
Repayment of loans, related party		(20,777)
Proceeds from loans, related party	1,974	
Net cash provided by financing activities	1,974	(20,777)
Net increase (decrease) in cash	(7,323)	(32,770)
Foreign currency translation gain (loss)	(995)	2,653
Cash, beginning of period	17,075	32,586
Cash, end of period	$ **8,758**	**$** **2,469**
SUPPLEMENTAL DISCLOSURES:		
Cash paid for interest and income taxes:		
Interest	$ 11,232	$ -
Income taxes	$ -	$ -
NON-CASH INVESTING AND FINANCING ACTIVITIES:		
Accrued liabilities paid with stock	$ 31,000	$
Common stock issued for debt and interest	$ 15,250	$
Services paid by issuance of stock and options	$	$ 20,000

See accompanying condensed notes to the financial statements

NOTE 1 – BASIS OF PRESENTATION

Intelligent Living Corp ("ILC", the "Company", "we", "us") formerly Elgrande International Inc., through its wholly owned subsidiary MCM Integrated Technologies, Ltd. ("MCM"), specializes in designing, supplying, installing, upgrading and servicing home automation and commercial presentation center solutions including: structured wiring, security systems, internet access, lighting and HVAC control, and distributed audio/video systems. The Company offers both wired and wireless technology for single and multi unit new construction and existing buildings, using both traditional component and Windows Media Center/Vista based systems. MCM has been supplying custom IT solutions since 1994 and home automation solutions since 2003. The Company has offices and demonstration suites in Phoenix and Vancouver and is active with single family homes and multi-unit town homes and condominium projects in southwest BC and the greater Phoenix area.

On August 24, 2006, we entered into a preliminary non-binding Letter of Intent ("Letter of Intent") with MCM Integrated Technologies Ltd. ("MCM"), a Vancouver based company wholly owned by Murat Erbatur, one of our directors. The Letter of Intent provided for the acquisition of all of the assets and ongoing contracts of MCM for a price based on an independent third party evaluation of the fair market value of the acquired assets including current assets, liabilities and future value based on the pro forma three year business plan of MCM. On December 8, 2006 ILC acquired all of the outstanding capital stock of MCM for $280,695, which included 10,000,000 shares of common stock of ILC valued at $150,000 and $130,695 in the form of a note payable. With this acquisition, ILC became a leading home automation provider in southwestern BC and the greater Phoenix area.

Prior to the acquisition noted above the Company was engaged in the import and distribution of home décor products for the North American market. This activity was pursued through its wholly owned subsidiary Cardinal Points Trading Corp. In July 2006, as a result of a breach of the Company's exclusivity agreement with its principal supplier by its principal supplier and other production related issues the board of directors began an evaluation of alternative business models and opportunities. In December 2006 the Company discontinued its activity in the home décor sector and began a process to dispose of assets and obligations related to the home décor import and distribution business. This process continued through the current quarter and is expected to be substantially completed by the close of the current calendar year.

Results of operations reported for the current quarter relate to the activities of MCM. Results of operations reported for quarters prior to the quarter ended February 28, 2007 relate to the Company's activities in the home décor sector. The disposal of assets and reduction of liabilities associated with the home décor business are reported as results from discontinued activities.

The foregoing unaudited interim financial statements have been prepared in accordance with generally accepted accounting principles for interim financial information and with the instructions to Form 10-QSB and Regulation S-B as promulgated by the Securities and Exchange Commission. Accordingly, these financial statements do not include all of the disclosures required by generally accepted accounting principles for complete financial statements. These unaudited interim financial statements should be read in conjunction with the audited financial statements for the period ended May 31, 2007. In the opinion of management, the unaudited interim financial statements furnished herein include all adjustments, all of which are of a normal recurring nature, necessary for a fair statement of the results for the interim period presented.

The preparation of financial statements in accordance with generally accepted accounting principles requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities known to exist as of the date the financial statements are published, and the reported amounts of revenues and expenses during the reporting period. Uncertainties with respect to such estimates and assumptions are inherent in the preparation of the Company's financial statements; accordingly, it is possible that the actual results could differ from these estimates and assumptions that could have a material effect on the reported amounts of the Company's financial position and results of operations.

The accompanying financial statements have been prepared on a going concern basis, which contemplates the realization of assets and satisfaction of liabilities in the normal course of business. The Company has suffered material recurring losses from operations since inception. At August 31, 2007, the Company has a working capital.

deficit of approximately $1,041,300, an accumulated deficit of approximately $12,815,300 and negative cash flows from consolidated operations. These factors raise substantial doubt about the Company's ability to continue as a going concern.

Continuation of the Company is dependent on achieving sufficiently profitable operations and obtaining additional financing. Management has and is continuing to raise additional capital from various sources. There can be no assurances that the Company will be successful in raising additional capital. The financial statements do not include any adjustment relating to the recoverability and classification of assets and liabilities that might be necessary should the Company be unable to continue as a going concern.

Comprehensive Income

In June 1997, the Financial Accounting Standards Board issued Statement of Financial Accounting Standards No. 130, “Reporting Comprehensive Income” (hereinafter “SFAS No. 130”). SFAS No. 130 established standards for reporting and displaying comprehensive income, its components and accumulated balances. SFAS No. 130 is effective for periods beginning after December 15, 1997. The Company has adopted this accounting standard and for the quarter ending August 31, 2007 reported a comprehensive loss of $22,435 resulting from the conversion of Canadian dollar subsidiaries into US dollars. For the year ending May 31, 2007 the accumulated comprehensive loss due to the conversion of Canadian dollar subsidiaries into US dollars was $21,440.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Revenue and Cost Recognition

The Company recognizes revenue for product sales and services when products are shipped and title passes to customers and or when services are provided. Cost of sales consists of the purchase price of products sold, inbound and outbound shipping charges, and packaging supplies.

Services are provided at billing rates that a mark-up over the cost of labor and supporting infrastructure. Services are billed as progress payments linked to pre-agreed work schedules, on fixed price schedules or as hourly charges.

Cost of sales consists of the purchase price of products sold, inbound and outbound shipping charges and packaging supplies.

In November 2001, the Emerging Issues Task Force reached a consensus on Issue 01-9, “Accounting for Consideration Given by a Vendor to a Customer”. EITF 01-9 addresses the recognition, measurement and income statement classification for sales incentives offered to customers. Sales incentives include discounts, coupons, free products and generally any other offers that entitle a customer to receive a reduction in the price of a product. Under EITF 01-9, the reduction in the selling price of the product resulting from any sales incentives should be classified as a reduction of revenue. The Company adopted EITF 01-9 in fiscal 2002. The Company does not offer sales incentives to its customers.

Accounts Receivable

The Company carries its accounts receivable at net realizable value. The Company is in the process of developing a policy for recognizing doubtful accounts. A receivable is considered past due if the Company does not receive payment within 30 days. The Company estimates bad debts utilizing the allowance method, based upon past experience and current market conditions. At August 31, 2007 and 2006, there was no allowance for doubtful accounts.

Inventories

In November 2004, the Financial Accounting Standards Board (FASB) issued Statement of Financial Accounting Standards No. 151, “Inventory Costs an amendment of ARB No. 43, Chapter 4”. This statement amends the guidance in ARB No. 43, Chapter 4, “Inventory Pricing,” to clarify the accounting for abnormal amounts of idle facility expense, freight, handling costs, and wasted material (spoilage). Paragraph 5 of ARB 43, Chapter 4, previously stated that “. . . under some circumstances, items such as idle facility expense, excessive spoilage, double freight, and re-handling costs may be so abnormal as to require treatment as current period charges. . . .” This statement requires that those items be recognized as current-period charges regardless of whether they meet the criterion of "so abnormal." In addition, this statement requires that allocation of fixed production overheads to the costs of conversion be based on the normal capacity of the production facilities. This statement is effective for inventory costs incurred during fiscal years beginning after June 15, 2005.

Inventory at August 31, 2007 consisted of a variety of home automation equipment and home-décor products, inventory at August 31, 2006 consisted of a variety of home décor products. Inventories are recorded using the specific identification method and valued at the lower of cost or market value. The Company considered but did not recognize a reserve for inventory obsolescence. Inventory consisting of manufactured products is recorded using the first in first out method and valued at the lower of cost or market value. The recorded cost of inventory was $154,226 at August 31, 2007 and $165,729 at August 31, 2006.

	Recorded Cost August 31,	
Category	2007	2006
Home automation equipment	$ 46,811	$ -
Home décor products	107,415	165,729
Total	$154,226	$165,729

Foreign currency translation
The Company has adopted Financial Accounting Standard No. 52. Monetary assets and liabilities denominated in foreign currencies are translated into United States dollars at rates of exchange in effect at the balance sheet date. Gains or losses are included in income for the year, except gains or losses relating to long-term debt, which are deferred and amortized over the remaining term of the debt. Non-monetary assets, liabilities and items recorded in income arising from transactions denominated in foreign currencies are translated at rates of exchange in effect at the date of the transaction.

MCM Integrated Technologies, Ltd. and Cardinal Points Trading, Corp. use the Canadian Dollar as their functional currency. Transactions denominated in currencies other than the entity's functional currency are translated into the entity's functional currency at the exchange rate ruling on the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the exchange rate ruling on the balance sheet date. Currency translation differences are recognized in the statement of income for the period.

On consolidation, the results of operations and cash flows whose functional currency is other than the US dollar are translated into US dollars at the average exchange rate for the period and their assets and liabilities are translated into US dollars at the exchange rate ruling on the balance sheet date. Currency translation differences are recognized within other comprehensive income as a separate component of shareholders' equity. In the event that such an operation is sold, the cumulative currency translation differences that are attributable to the operation are reclassified to income.

Goodwill
Goodwill is calculated as the excess of the fair value of consideration paid over the fair value of tangible and intangible assets acquired and liabilities assumed. Goodwill will be tested for impairment annually according to FAS 142. An impairment test would also be performed in any period in which events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment would be recognized at that time, to the extent that the carrying amount exceeds the undiscounted future net cash flows expected from its use. The Company recorded goodwill in the amount of $241,676 related to the acquisition of MCM Integrated Technologies, Ltd. Management reviewed Goodwill and found that there was no impairment for the period ended August 31, 2007 and no expense has been recognized

Earnings per Share
The Company has adopted Statement of Financial Accounting Standards Statement No. 128, "Earnings Per Share". Basic loss per share is computed using the weighted average number of common shares outstanding. Diluted net loss per share is the same as basic net loss per share, as the inclusion of common stock equivalents would be antidilutive.

	For the Quarter Ended August 31,	
(in thousands)	**2007**	**2006**
Gain (Loss) from continuing operations	$ (7.6)	$ (34.9)
Gain (Loss) from discontinued operations	(109.9)	(167.5)
Net gain (loss) income	$ (117.5)	$ (202.4)
Weighted average shares outstanding:		
basic and dilutive	129,109,570	41,273,349
Effect of dilutive securities:		
stock options	—	—
Convertible note	—	—
diluted	129,109,570	41,273,349
Gain (Loss) per share from continuing operations: basic and diluted	$ (0.000)	$ (0.001)
Gain (Loss) per share from discontinued operations: basic and diluted	$ (0.001)	$ (0.004)
Net (loss) income per share: basic and diluted	$ (0.001)	$ (0.005

The following potential common shares have been excluded from the computation of diluted net income per share for the quarter ended August 31, 2007 because their inclusion would have been antidilutive:

	For the Quarter Ended August 31, 2007
Outstanding common stock warrants related parties	5,333,333
Convertible note related parties	18,759,040

Impairment of long-lived assets
We assess the impairment of goodwill and indefinite life intangibles on an annual basis. The potential impairment of finite life intangibles is assessed whenever events or a change in circumstances indicate the carrying value may not be recoverable. Factors we consider important which could trigger an impairment review include the following:

- significant underperformance relative to historical or expected projected future operating results;
- significant changes in the manner of our use of the acquired assets or the strategy for our overall business;
- significant negative industry or economic trends;
- significant decline in our stock price for a sustained period of time; and
- our market capitalization relative to net book value.

When we determine that the carrying value of goodwill and indefinite life intangibles may not be recoverable based upon the existence of one or more of the above indicators of impairment, we measure any potential impairment based on a projected discounted cash flow method using a discount rate determined by our management to be commensurate with the risk inherent in our current business model.

Costs Associated with Exit or Disposal Activities
In June 2002, the Financial Accounting Standards Board issued Statement of Financial Accounting Standards No. 146, "Accounting for Costs Associated with Exit or Disposal Activities" (hereinafter "SFAS No. 146"). SFAS No. 146 addresses significant issues regarding the recognition, measurement, and reporting of costs associated with exit and disposal activities, including restructuring activities. SFAS No. 146 also addresses recognition of certain costs related to terminating a contract that is not a capital lease, costs to consolidate facilities or relocate employees, and termination benefits provided to employees that are involuntarily terminated under the terms of a one-time benefit

arrangement that is not an ongoing benefit arrangement or an individual deferred-compensation contract. SFAS No. 146 was issued in June 2002 and is effective for activities after December 31, 2002. There has been no impact on the Company's financial position or results of operations from adopting SFAS No. 146.

Segment Reporting
SFAS No. 131, Disclosure about Segments of an Enterprise and Related Information, establishes standards for the reporting by business enterprises of information about operating segments, products and services, geographic areas and major customers. The method for determining what information to report is based on the way that management organizes the operating segments within ILC for making operational decisions and assessments of financial performance.

ILC's chief executive officer (CEO) is considered to be the chief operating decision-maker. The CEO reviews financial information presented on a consolidated basis for purposes of making operating decisions and assessing financial performance. ILC has determined that it operates in a single operating segment, specifically, marketing home automation products, technology and services.

Recent Accounting Pronouncements
In September 2006, the Financial Accounting Standards Board ("FASB") issued Statement of Financial Accounting Standards (SFAS) No. 157, *"Fair Value Measurements,"* ("SFAS No. 157"). This Statement defines fair value, establishes a framework for measuring fair value in generally accepted accounting principles (GAAP), and expands disclosures about fair value measurements. This Statement is effective for financial statements issued for fiscal years beginning after November 15, 2007, and interim periods within those fiscal years. We are currently evaluating the impact of SFAS No. 157 on our consolidated financial statements.

In July 2002, *"The Public Company Accounting Reform and Investor Protection Act of 2002"* (the "Sarbanes-Oxley Act") was enacted. Section 404 of the Sarbanes-Oxley Act stipulates that public companies must take responsibility for maintaining an effective system of internal control. The Sarbanes-Oxley Act requires public companies to report on the effectiveness of their control over financial reporting and obtain an attestation report from their independent registered public accounting firm about management's report. The Sarbanes-Oxley Act requires most public companies (large accelerated and accelerated filers) to report on their internal control over financial reporting for years ending on or after November 15, 2004. Other public companies (non-accelerated filers) must begin to comply with the new requirements related to internal control over financial reporting for their first year ending on or after July 15, 2007 under the latest extension granted by the SEC. The SEC recently has extended the compliance date for non-accelerated filers to include a report on effectiveness of controls over financial reporting to the year ending on or after December 15, 2007, and has extended the date by which non-accelerated filers must file an auditor's attestation report on internal controls over financial reporting in their annual reports until the first annual report for a fiscal year ending on or after December 15, 2008. We are a non-accelerated filer and we expect to be able to comply with these filing requirements.

In June 2006, the FASB issued Interpretation No. 48, "*Accounting for Uncertainty in Income Taxes — an interpretation of FASB Statement 109,*" ("FIN 48"). FIN 48 clarifies the accounting for uncertainty in income taxes recognized in an enterprise's financial statements in accordance with FASB Statement of Financial Accounting Standards (SFAS) 109, "*Accounting for Income Taxes*." This Interpretation defines the minimum recognition threshold a tax position is required to meet before being recognized in the financial statements. FIN 48 is effective for fiscal years beginning after December 15, 2006. We have determined that the adoption of FIN 48 did not have an impact on our financial position and results of operations.

In September 2006, the SEC issued Staff Accounting Bulletin No. 108, Section N to Topic 1, titled "*Considering the Effects of Prior Year Misstatements when Quantifying Misstatements in Current Year Financial Statements*" ("SAB 108"). SAB 108 requires the evaluation of prior-year misstatements using both the balance sheet approach and the income statement approach. In the initial year of adoption should either approach result in quantifying an error that is material in light of quantitative and qualitative factors, SAB 108 guidance allows for a one-time cumulative-effect adjustment to beginning retained earnings. In years subsequent to adoption, previously undetected misstatements deemed material shall result in the restatement of previously issued financial statements in accordance with FAS 154. SAB 108 is effective for us on May 31, 2007 with earlier adoption encouraged. Management has determined that SAB 108 had no impact to us in the fiscal year ended May 31, 2007.

In February 2007, the FASB issued Statement of Financial Accounting Standards No. 159, "*The Fair Value Option for Financial Assets & Financial Liabilities — Including an Amendment of SFAS No. 115,"* ("SFAS 159"). SFAS 159 permits companies to choose to measure certain financial instruments and other items at fair value. The standard requires that unrealized gains and losses are reported in earnings for items measured using the fair value option. SFAS 159 will become effective for fiscal years beginning after November 15, 2007. We are in the process of determining what effect, if any, the adoption of SFAS 159 will have on our consolidated financial statements.

NOTE 3 - COMMON STOCK

During the three months ended August 31, 2007, the Company issued 31,000,000 shares of common stock for services of $31,000, and 11,277,777 shares for conversion of debentures.

NOTE 4 - STOCK OPTIONS

Effective July 1, 2005, we adopted the provisions of Statement of Financials Accounting Standards ("SFAS") No. 123 (Revised 2004), "*Shared-Based Payments*" ("SFAS No. 123(R)"). Prior to adoption of SFAS No. 123(R), we provided the disclosures required under SFAS No. 123, "*Accounting for Stock-Based Compensation*," as amended by SFAS No. 148, "*Accounting for Stock-Based Compensation — Transition and Disclosures*." Under this method, compensation expense was recorded only if the market price of the underlying stock on the date of grant exceeded the exercise price.

Since 1998 the Company has registered 6 stock option plans the most recent being the Intelligent Living Corp 2007 Stock Option Plan. Their purpose is to advance the business and development of the Company and its shareholders by enabling employees, officers, directors and independent contractors or consultants of the Company the opportunity to acquire a proprietary interest in the Company from the grant of options to such persons under the Plans' terms. The Plans provide that the Company's board of directors may exercise its discretion in awarding options under the Plans. The Board determines the per share option price for the stock subject to each option.

During the years ended May 31, 2006 and 2007 the Company did not issue any new common stock options. Additionally, no options were exercised, and all options previously granted expired.

NOTE 5 - NOTES AND DEBENTURES PAYABLE

<u>Related Parties</u>
For the year ended May 31, 2007 the Company the Company recorded an uncollateralized, due on demand, non-interest bearing short note in the amount of $183,329 payable to one of the Company's officers. The full value of this note remains outstanding. The Company paid $4,903 in accrued interest one of its officers in cash during the three months ended August 31, 2007.

During the year ended May 31, 2005, a related party funded the Company in the aggregate amount of $846,658. This funding was in the form of equity ($289,245) and loans payable ($557,413).There are two loans 1) a note for $455,862 with an interest rate of 8% per annum collateralized by the Company's inventory and accounts receivable due in January 2009 and convertible into 9,641,500 shares of common stock, and 2) a note for $101,551 with an interest rate of 6% per annum due in June 2009. Accrued interest to August 31, 2007 totaled $111,265. The $289,245 equity funding is to be converted into the Company's common stock at an average price of $0.03 per share. These funds have accrued an imputed interest to August 31, 2007 of $70,296 at a rate of 8% per annum.

During the year ended May 31, 2006 an existing related party debenture in the amount of $161,000 was amalgamated with short term debt into a new debenture in the amount $320,000 bearing an interest rate of 8%. In May 2007, the Company negotiated the extension of an existing debenture in the amount of $35,000 bearing an interest rate of 12% to June 2009.

On August 24, 2006, we entered into a preliminary non-binding Letter of Intent ("Letter of Intent") with MCM Integrated Technologies Ltd. ("MCM"), a Vancouver based company wholly owned by Murat Erbatur, one of our directors. The Letter of Intent provided for the acquisition of all of the assets and ongoing contracts of MCM for a price based on an independent third party evaluation of the fair market value of the acquired assets including current assets, liabilities and future value based on the pro forma three year business plan of MCM. On December 8, 2006 ILC acquired all of the outstanding capital stock of MCM for $280,695, which included 10,000,000 shares of ILC valued at $150,000 and $130,695 in the form of a note payable.

The following table summarizes the change in position of notes, debentures and amounts due to related parties for the 3 months ending August 31, 2007

	Principal and Interest Outstanding at May 31, 2007	Funds Received	Principal Re-paid	Interest Accrued	Interest Paid	Principal and Interest Outstanding at August 31, 2007[2]
Short-term note[4]	$ 183,329	-	-	N/A[3]	N/A[3]	$ 183,843
Debentures	415,528	-	-	8,050	4,903	418,675
Notes payable	658,037	-	-	10,641	-	668,678
Subscription deposit [shares to be issued]	353,729	-	-	5,785[1]	-	359,514
Total	$ 1,611,137	-	-	24,476	4,903	$ 1,630,710

Note 1: interest imputed for the period May 31, 2007 through August 31, 2007
2: reflected in Balance Sheet debentures and loans payable related parties and accrued interest
3: Interest is not due on short-term notes
4: Principal reflects foreign exchange adjustment on Canadian dollar portion of note

On December 7, 2005, the Company executed a securities purchase agreement with certain accredited investors. Under the agreement, the Company agreed to sell its convertible debentures due three years from the final closing date. The principal amount of up to $600,000 bearing interest at the rate of 6% per annum and is convertible into shares of the Company's common stock at a conversion price for each share of common stock equal to 75% of the lowest closing bid price per share of the common stock for the fifteen trading days immediately preceding the date of conversion. The company completed the sale of an aggregate of $555,000 in Debentures under the Purchase Agreement which resulted in net proceeds of $424,850. The face value of the Debenture was recorded as a note payable. The difference between the Debenture face value and the proceeds received was for preferred financing fees in the amount of $130,150. These fees have been recorded as debt discount and are being accreted over a 3 year period. The Company also recorded as paid in capital a beneficial conversion feature on the debentures as a discount on the debt in the amount of $424,850. This discount is being accreted over the 36 month term of the debenture.

In June 2006 the Company executed a purchase agreement with an accredited investor for a $50,000 debenture under terms similar to the $555,000 debentures noted above with the exception of a 10% interest rate and a two year term. This debenture did not bear any fees and the Company has recorded a beneficial conversion feature on the face value of the debenture discounted over the 2 year term.

The following table summarizes the outstanding principal, debt discount and accretion of preferred financing fees associated with the $555,000 and $50,000 debentures at August 31, 2007

Note Payable	Due	Conversions	Balance at end of period	Remaining debt discount	Discounted Value	Accrued interest
$555,000	FY 2009	68,100	486,900	202,709	$284,191	$52,877
$ 50,000	FY 2009	7,000	43,000	15,933	$ 27,067	$ 5,817

NOTE 6 – ACQUISITION OF MCM INTEGRATED TECHNOLOGIES, LTD

As discussed in Note 1, on December 8, 2006 the Company acquired 100% of the outstanding shares of MCM Integrated Technologies, Ltd. ("MCM").The acquisition was accounted for as a purchase, and, accordingly, the results of operations of MCM have been included in the consolidated financial statements commencing on the date of acquisition. In connection with the acquisition, the estimated fair values of the assets acquired and the liabilities assumed at the date of acquisition were as follows:

Description	December 8, 2006	
Assets:		
Cash and Deposits	$	50,962
Trade receivables		55,630
Inventory		11,625
Property and equipment		138,962
Other Assets		16,365
Goodwill		241,676
Total assets acquired	$	515,223
Liabilities:		
Accounts payable and accrued expenses	$	59,800
Revolving credit lines		174,725
Total liabilities		234,525
Net assets acquired	$	280,695
Represented by:		
Common Stock issued at closing	$	150,000
Note payable		130,695
	$	280,695

NOTE 7 – DISCONTINUED OPERATIONS

At August 31, 2007, assets and liabilities from discontinued operations consisted of:

Description		August 31, 2007
Inventory	$	107,415
Accounts receivable remaining from discontinued operations		14,635
Total assets related to discontinued operations	$	122,051
Accounts Payable Trade	$	319,562
Total liabilities related to discontinued operations	$	319,562

At August 31, 2007 the Company believes that the probability of disposing of residual inventory at or above cost and collecting these receivables net of the reserve for doubtful accounts is high. The Company is planning to conclude the disposal of inventory and collection of receivables by the close of the current fiscal year. The noted accounts payable are substantially in dispute and the Company believes they will not be paid in full. However, the Company has reserved these payables at their full value. As the inventory is disposed, receivables collected, and payables reduced the Company will record a gain (loss) in the period of activity.

The loss from discontinued operations, recorded for the three months ended August 31, 2007, relates to the disposal of inventory and wind down of wholesale activity. During the three month period ended August 31, 2007 the Company sold inventory with a book value of $3,305 for $4,762 and incurred expenses related to operations of $111,325.

Item 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF CONTINUING AND FUTURE PLAN OF OPERATIONS

Cautionary Statement Regarding Forward-Looking Statements

This quarterly report contains forward-looking statements as that term is defined in the Private Securities Litigation Reform Act of 1995. These statements relate to future events or our future financial performance. Some discussions in this report may contain forward-looking statements that involve risk and uncertainty. A number of important factors could cause our actual results to differ materially from those expressed in any forward-looking statements made by us in this report. Forward-looking statements are often identified by words like: "believe", "expect", "estimate", "anticipate", "intend", "project" and similar expressions or words which, by their nature, refer to future events.

In some cases, you can also identify forward-looking statements by terminology such as "may", "will", "should", "plans", "predicts", "potential" or "continue" or the negative of these terms or other comparable terminology. These statements are only predictions and involve known and unknown risks, uncertainties and other factors that may cause our actual results, levels of activity, performance or achievements to be materially different from any future results, levels of activity, performance or achievements expressed or implied by these forward-looking statements.

Although we believe that the expectations reflected in the forward-looking statements are reasonable, we cannot guarantee future results, levels of activity or achievements. Except as required by applicable law, including the securities laws of the United States, we do not intend to update any of the forward-looking statements to conform these statements to actual results.

OVERVIEW

Intelligent Living Corp ("ILC", the "Company", "we", "us") formerly Elgrande International Inc., through its wholly owned subsidiary MCM Integrated Technologies, Ltd. ("MCM"), specializes in designing, supplying, installing, upgrading and servicing home automation and commercial presentation center solutions including: structured wiring, security systems, internet access, lighting and HVAC control, and distributed audio/video systems. The Company offers both wired and wireless technology for single and multi unit new construction and existing buildings, using both traditional component and Windows Media Center/Vista based systems. MCM has been supplying custom IT solutions since 1994 and home automation solutions since 2003. The Company has offices and demonstration suites in Phoenix and Vancouver and is active with single family homes and multi-unit town homes and condominium projects in southwest BC and the greater Phoenix area.

On August 24, 2006, we entered into a preliminary non-binding Letter of Intent ("Letter of Intent") with MCM Integrated Technologies Ltd. ("MCM"), a Vancouver based company wholly owned by Murat Erbatur, one of our directors. The Letter of Intent provided for the acquisition of all of the assets and ongoing contracts of MCM for a price based on an independent third party evaluation of the fair market value of the acquired assets including current assets, liabilities and future value based on the pro forma three year business plan of MCM. On December 8, 2006 ILC acquired all of the outstanding capital stock of MCM for $280,695, which included 10,000,000 shares of common stock of ILC valued at $150,000 and $130,695 in the form of a note payable. With this acquisition, ILC became a leading home automation provider in southwestern BC and the greater Phoenix area.

Prior to the acquisition noted above the Company was engaged in the import and distribution of home décor products for the North American market. This activity was pursued through its wholly owned subsidiary Cardinal Points Trading Corp. In July 2006, as a result of a breach of the Company's exclusivity agreement with its principal supplier by its principal supplier and other production related issues the board of directors began an evaluation of alternative business models and opportunities. In December 2006 the Company discontinued its activity in the home décor sector and began a process to dispose of assets and obligations related to the home décor import and distribution business. This process continued through the current quarter and is expected to be substantially completed by the close of the current calendar year.

Results of ongoing operations reported for the quarter ended August 31, 2007 relate to the activities of ILC. Results of ongoing operations reported for periods prior to the acquisition of MCM relate to the Company's activities in the home décor sector. The disposal of assets and reduction of liabilities associated with the home décor business are reported as results from discontinued activities.

Foreign currency translation

MCM Integrated Technologies, Ltd. and Cardinal Points Trading, Corp. use the Canadian Dollar as their functional currency. Transactions denominated in currencies other than the entity's functional currency are translated into the entity's functional currency at the exchange rate ruling on the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the exchange rate ruling on the balance sheet date. Currency translation differences are recognized in the statement of income for the period.

On consolidation, the results of operations and cash flows whose functional currency is other than the US dollar are translated into US dollars at the average exchange rate for the period and their assets and liabilities are translated into US dollars at the exchange rate ruling on the balance sheet date. Currency translation differences are recognized within other comprehensive income as a separate component of shareholders' equity. In the event that such an operation is sold, the cumulative currency translation differences that are attributable to the operation are reclassified to income.

Transactions with related parties

During Q3 2007, the Company purchased MCM Integrated Technologies, Ltd. a company owned by a Director of ILC, Inc. for an aggregate amount of less than $0.3 million. Prior to the acquisition, the board commissioned an independent fairness opinion on the transaction and the transaction was authorized by the board of directors, with the director involved in the transaction abstaining from voting on the approval resolution. It is believed that these transactions represent fair value for the assets and liabilities purchased.

RESULTS OF OPERATIONS – for the three months ended August 31, 2007 and August 31, 2006

For the 3 months ended August 31, 2007, revenues from continuing operations were $100,905 compared to zero in the same period ending last year. These revenues are a result of the sale of smart home products and services offered through the Company's subsidiary MCM.

For the 3 months ended August 31, 2007, gross profit was $48,212 compared to zero in the same period in the prior year. Gross margin (gross profit as a percent of revenue) was 48%, above the forecast value of 40%.

Operating expenses for the 3 months ending August 31, 2007 were $50,109 versus $17,029 for the same period in the prior year.

The Company recorded an operating loss from continuing operations of ($1,897) for the period ending August 31, 2007. This represents an 89% loss reduction compared to a loss on operations of ($17,029) for the same period in the prior year.

Total other expenses for the three month period ending August 31, 2007 were $5,700. Total other expenses were $17,884 for the comparable period in the prior year. The net loss from continuing operations for the three month period ending August 31, 2007 was ($7,596) compared to a net loss of ($34,913) in the comparable period in the prior year. This represents a 78% reduction in net loss comparing the quarter ended August 31, 2007 to the quarter ended August 31, 2006.

During the 3 months ended August 31, 2007 the Company incurred expenses associated with its discontinued wholesale business. Expenses were partially offset by a gain on the sale of discontinued inventory. The net loss from discontinued operations was ($109,868) compared to a net loss of ($167,538) for the comparable period in the prior year. As at August 31, 2007 the Company had approximately $107,000 of home décor inventory remaining for disposal.

The total net loss for the 3 months ended August 31, 2007 was ($117,465) compared to a total net loss of ($202,451) for the corresponding period in the prior year. The total net loss decreased 42% compared to the corresponding period in the prior year. A loss of ($995) was realized as a result of foreign currency translation and the resulting comprehensive loss the period ending August 31, 2007 was $(118,460) compared to a comprehensive loss of ($205,104) for the corresponding period in the prior year. The comprehensive loss decreased 42% compared to the corresponding period in the prior year.

LIQUIDITY AND CAPITAL RESOURCES

Liquidity

As of August 31, 2007, our principal sources of liquidity included cash and cash equivalents, and operating cash flow from our operating subsidiaries, and loans from related parties. At August 31, 2007, cash and cash equivalents totaled $8,758 compared to $17,075 at August 31, 2006.

Our business is in transition and our liquidity must be considered in light of the risks, expenses and difficulties frequently encountered by companies in this stage of development. The decisions to discontinue operations in the wholesale home décor sector and acquire the assets and ongoing business of ILC have directly impacted year to date sales and liquidity. Risk factors relevant to these events and decisions include, but are not limited to: the Company's ability to secure ongoing product supply, foreign exchange fluctuations, continued acceptance of the Company's products and services, changes in technology and consumer adoption of technology, the strength of the housing market and the strength of the consumer economy in general, and cannot be quantified at this time.

Internal and External Sources of Capital

We have limited assets to sell in order to create short or long term liquidity. Therefore we are dependent on external sources for funding until such time as the Company completes its re-organization and develops positive net cash flow to maintain liquidity. Until such time as we have positive cash flow on a monthly basis, the dependence on external capital will remain.

There are no guarantees that we will be able to raise external capital in sufficient amounts or on terms acceptable to us. We have not been able to demonstrate a consistent trend of positive cash flow and profitable quarters, which would have a beneficial effect on liquidity.

Investing Activities

Investing activities for the period from inception through August 31, 2007 consisted primarily of the purchase of inventory, property and equipment and soft costs associated with the development of our areas of business activities and supporting infrastructure.

Financing Activities

Since inception, we financed operations through proceeds from the issuance of equity and debt securities and loans from shareholders and others. To date, we raised approximately $10.8 million from the sale of common stock and have borrowed approximately $2 million from investors and shareholders. As at August 31, 2007, approximately $1,860,000 was recorded as debt net of subscription deposits on the Company's balance sheet. Funds from these sources were used as working capital to fund the development of the Company.

The Company executed a securities purchase agreement dated as of December 7, 2005 (the "Purchase Agreement") with certain accredited investors under which we agreed to sell to these investors our convertible Debentures due three years from the final Closing Date under the Purchase Agreement in the aggregate principal amount of up to $600,000 bearing interest at the rate of 6% per annum and convertible into restricted shares of our Common Stock at a conversion price for each share of Common Stock equal to 75% of the lowest closing bid price per share (as reported by Bloomberg, LP) of our Common Stock for the fifteen trading days immediately preceding the date of conversion. At the close of the offering the company the company completed the sale of an aggregate of $555,000 in Debentures under the Purchase Agreement which resulted in net proceeds of $424,850.

The Company secured additional debenture financing from an accredited investor in the amount of $50,000 under terms similar to the December 7, 2005 purchase agreement. Year to date no new loans have been negotiated and interest payments to related parties were $4,903.

FUTURE PLAN OF OPERATIONS

On December 8, 2006 the Company acquired all of the outstanding capital stock of, and entered into an Agreement and Plan of Reorganization with MCM Integrated Technologies, Ltd. (“MCM”). At the time of the acquisition MCM had ongoing projects, prospects and outstanding proposals for work in the greater Phoenix area, the Okanagan area of south central British Columbia and the greater Vancouver area. As of December 8, 2006, the Company has reorganized and focused primarily in the areas of smart home technology. The Board of Directors has plans for aggressively expanding its smart home operations through the activities of MCM and through further acquisitions and franchising.

On December 8, 2006 the Company discontinued its activity in the home décor sector and began a process to liquidate its residual inventory of home décor products and to fully wind down its home décor business. This process continued through the current quarter and is expected to be substantially completed by the close of the current calendar year.

Cash flow from ongoing MCM business combined with collection of home décor related accounts receivable and sale of residual home décor inventory are estimated to be sufficient to sustain the current level of operations through to the end of December 2007.

OFF BALANCE-SHEET ARRANGEMENTS

During the year ended May 31, 2007, and the three months ended August 31, 2007, the Company did not engage in any off-balance sheet arrangements as defined in Item 303(c) of the SEC's Regulation S-B.

SUBSEQUENT EVENTS

Late filing of annual FY 2007 Audited Financial Statements
On August 28, 2007 the Company filed notice of late filing of the Company’s 10KSB annual report for the year ended May 31, 2007. On October 15, 2007 the Company filed the 10KSB annual report for the period ended May 31, 2007. The filing date was beyond the September 12, 2007 extended filing date and, as a consequence of the NASDAQ OTCBB rules regarding late filing of annual and quarterly reports, the Company was delisted and is in the process of steps necessary to regain listing on the NASDAQ OTCBB.

ITEM 3. CONTROLS AND PROCEDURES.

QUARTERLY EVALUATION OF THE COMPANY'S DISCLOSURE CONTROLS AND INTERNAL CONTROLS.

As of the close of the period covered by this Quarterly Report on Form 10-QSB, the Company evaluated the effectiveness of the design and operation of its "disclosure controls and procedures" (Disclosure Controls), and its "internal controls and procedures for financial reporting" (Internal Controls). This evaluation (the Controls Evaluation) was done under the supervision and with the participation of management, including our Chief Executive Officer (CEO). Rules adopted by the SEC require that in this section of the Quarterly Report we present the conclusions of the CEO about the effectiveness of our Disclosure Controls and Internal Controls based on and as of the date of the Controls Evaluation. Based upon that evaluation, the Chief Executive Officer and Principal Financial and Accounting Officer concluded that the Company's disclosure controls and procedures are effective in timely alerting the Company’s management to material information relating to the Company required to be included in this Quarterly Report on Form 10-QSB. There have been no changes in the Company's internal controls or in other factors which could significantly affect internal controls subsequent to the date the Company carried out its evaluation.

CEO CERTIFICATIONS.

Appearing immediately following the Signatures section of this Quarterly Report there are two separate forms of "Certifications" of the CEO. The first form of Certification is required in accord with Section 302 of the Sarbanes-Oxley Act of 2002 (the Section 302 Certification). This section of the Quarterly Report which you are currently reading is the information concerning the Controls Evaluation referred to in the Section 302 Certifications and this information should be read in conjunction with the Section 302 Certifications for a more complete understanding of the topics presented.

DISCLOSURE CONTROLS AND INTERNAL CONTROLS.

Disclosure Controls are procedures that are designed with the objective of ensuring that information required to be disclosed in our reports filed under the Securities Exchange Act of 1934 (Exchange Act), such as this Quarterly Report, is recorded, processed, summarized and reported within the time periods specified.

PART II. OTHER INFORMATION.

ITEM 2. Changes in Securities, Use of Proceeds and Issuer Purchases of Equity Securities

(c) Sales of Unregistered Securities

Date	Title and Shares of Common Stock	Purchasers	Principal Underwriter	Total Offering Price/Underwriting Discounts
July 5, 2007	4,400,000	Private Investors	NA	Convertible Debenture conversions valued at $6,600
July 7, 2007	2,433,333	Private Investors	NA	Convertible Debenture conversions valued at $1,650
August 17, 2007	4,444,444	Private Investors	NA	Convertible Debenture conversions valued at $5,000

The above issuances of Common Stock were exempt from registration under the Securities Act of 1933, as amended, under section 4(1) thereof, as transactions not involving any public offering.

ITEM 6. Exhibits.

No.	Description
31	Certification of Michael Holloran Pursuant to Section 302 of the -Sarbanes-Oxley Act of 2002, filed herewith
32	Certification of Michael F. Holloran Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, filed herewith

SIGNATURES

Pursuant to the requirements of the Exchange Act, the registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

INTELLIGENT LIVING CORP.

By: /s/ Michael F. Holloran

Michael F. Holloran
President and Chief Executive Officer (Principal Executive and Financial Officer)

Dated: October 29, 2007

Exhibit 31

CERTIFICATION

I, Michael F. Holloran, certify that:

1. I have reviewed this quarterly report on Form 10-QSB/A of Intelligent Living Corp.;

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 small business issuer as of, and for, the periods presented in this report;

4. The small business issuer’s other certifying officer(s) 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) 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 small business issuer, 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 control over financial reporting, or caused such internal control 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 small business issuer'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 small business issuer's internal control over financial reporting that occurred during the small business issuer’s most recent fiscal quarter (the small business issuer's fourth quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the small business issuer’s internal control over financial reporting; and

5. The small business issuer’s other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the small business issuer's auditors and the audit committee of the small business issuer'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 small business issuer'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 small business issuer's internal control over financial reporting.

DATE: October 29, 2007

/S/ Michael F. Holloran

Michael F. Holloran, Chief Executive Officer and Principal Financial Officer

Exhibit 32

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

In connection with the Quarterly Report of Intelligent Living Corp.(the "Company") on Form 10-QSB/A for the period ended August 31, 2007 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Michael F. Holloran, Chief Executive Officer and Principal Financial Officer of the Company, certify, pursuant to 18 U.S.C. section 1350, as adopted pursuant to section 906 of the Sarbanes-Oxley Act of 2002, that to the best of my knowledge: (1) The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and (2) The information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

/s/ Michael F. Holloran
Michael F. Holloran
Chief Executive Officer and Principal Financial Officer

October 29, 2007