



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

DIVISION OF  
CORPORATION FINANCE

August 23, 2013

Via Email

Ethelinda Corpuz  
Chief Executive Officer  
ShopEye, Inc.  
108 Flying Mist Isle  
Foster City, CA 94404

**Re: Form 10-K for the fiscal year ended May 31, 2013**  
**Filed August 19, 2013**  
**File No. 333-176098**  
**Form S-1**  
**Filed August 19, 2013**  
**File No. 333-189481**

Dear Ms. Corpuz:

We note that your financial statements for the years ended May 31, 2013 and 2012 were audited by Lake & Associates, CPA's LLC. Effective August 13, 2013, the Public Company Accounting Oversight Board ("PCAOB") revoked the registration of Lake & Associates, CPA's LLC. You can find a copy of the order at

[http://pcaobus.org/Enforcement/Decisions/Documents/08132013\\_Lake.pdf](http://pcaobus.org/Enforcement/Decisions/Documents/08132013_Lake.pdf)

As Lake & Associates, CPA's LLC is no longer registered with the PCAOB, you may not include its audit reports or consents in your filings with the Commission. If Lake & Associates, CPA's LLC audited a year that you are required to include in your filings with the Commission, you should have a firm that is registered with the PCAOB re-audit that year. In this respect, you should amend your most recent Form 10-K to satisfy the re-audit requirement. In addition, you will need to meet the re-audit requirement prior to the effectiveness of your registration statement on Form S-1.

Please file an Item 4.01 Form 8-K to include all of the information required by that Item. In providing the information that Item 304 of Regulation S-K requires, please also indicate that the PCAOB has revoked the registration of your prior auditor, Lake & Associates, CPA's LLC. We believe the revocation of the accountant's PCAOB registration and the reasons thereto would likely be information necessary to make the required statements – whether the former accountant resigned, declined to stand for re-election or was dismissed – in light of the circumstances under which they are made not misleading.

If you are unable to obtain an Exhibit 16 letter from Lake & Associates, CPA's LLC at the time you file your Form 8-K – or an amended Exhibit 16 letter for an amended Form 8-K – please disclose this fact in the Form 8-K.

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Once you explain Lake & Associates, CPA's LLC's registration revocation in an Item 4.01 Form 8-K, you do not need to repeat this disclosure in your next Form 10-K.

Your Form 8-K should be filed within four business days of receipt of this letter. Please advise us as to how you intend to address any re-audit requirements no later than September 2, 2013. If you have any questions, please contact Morgan Youngwood, Staff Accountant at 202-551-3479.

Sincerely,

/s/ Stephen Krikorian

Stephen Krikorian  
Accounting Branch Chief