

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 2360 / February 26, 2015

ADMINISTRATIVE PROCEEDING
File No. 3-15815

In the Matter of

L&L ENERGY, INC.
AND DICKSON LEE, CPA

ORDER CONTINUING STAY

On March 27, 2014, the Securities and Exchange Commission issued an Order Instituting Administrative and Cease-and-Desist Proceedings against Respondents. This proceeding has been stayed pending resolution of the criminal proceeding against Respondents in *United States v. Lee*, 14-cr-24 (W.D. Wash.). See *L&L Energy, Inc.*, Admin. Proc. Rulings Release No. 2064, 2014 SEC LEXIS 4532 (Dec. 1, 2014).

As represented in a recent letter submitted by the U.S. Attorney's Office for the Western District of Washington, a continued stay is warranted. Although the criminal matter has been completed as to Dickson Lee, CPA, a sentencing hearing for L&L Energy, Inc., is currently set for April 24, 2015, and it is the government's intention to resolve the remaining aspects of the criminal case in April.

Based on the representations of the U.S. Attorney's Office, I CONTINUE the STAY and POSTPONE the telephonic prehearing conference, currently scheduled for March 3, 2015, to May 5, 2015, at 2:00 p.m. EDT, to assess whether the stay is still needed.

Brenda P. Murray
Chief Administrative Law Judge