

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 2599 / April 28, 2015

ADMINISTRATIVE PROCEEDING  
File No. 3-15815

In the Matter of

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

ORDER LIFTING STAY

On March 27, 2014, the Securities and Exchange Commission issued an Order Instituting Administrative and Cease-and-Desist Proceedings (OIP) against Respondents. On April 3, 2014, I stayed this proceeding pending resolution of the criminal case against Respondents in *United States v. Lee*, 14-cr-24 (W.D. Wash.). See *L&L Energy, Inc.*, Admin. Proc. Rulings Release No. 1360, 2014 SEC LEXIS 1188. Both Respondents have now been convicted and sentenced in the criminal case. As represented in a status report submitted by the U.S. Attorney's Office for the Western District of Washington, all outstanding matters in the criminal case have been resolved and the U.S. Attorney's Office has no further grounds to seek a stay in this proceeding.

Accordingly, the stay is LIFTED. The telephonic prehearing conference scheduled for May 5, 2015, at 2:00 p.m. EDT, will proceed. The parties shall be prepared to discuss whether service of the OIP on L&L Energy, Inc., has been accomplished, and shall be prepared to agree to a procedural schedule to resolve this proceeding.<sup>1</sup>

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Brenda P. Murray  
Chief Administrative Law Judge

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<sup>1</sup> My Office has been informed that Dickson Lee, CPA, made an offer of settlement that is pending with the Commission.