



# Exhibit A

**Eugene Licker**

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**From:** Redacted Redacted  
**Sent:** Sunday, July 13, 2014 11:22 PM  
**To:** Eugene Licker  
**Subject:** Concerned shareholder of CBEH

Dear Mr. Licker:

My wife and I are concerned shareholders of China Integrated Energy Inc. Together, in both a retirement account and an investment account, we own over 1,000,000 shares of CBEH. Accordingly, this is intended to be included in the company's response to the SEC in the action commenced against CBEH to de-register the Company pursuant to section 12(j) of the Exchange Act.

We have followed China Integrated closely, through public filings and information from its independent directors, and know that China Integrated is working hard to become current in its filings with the SEC. The real impact of de-registration would harm the individual shareholders like my wife and me. We have been longstanding shareholders of CBEH for over 3 years and believe that the Company is working to become current in its filings. De-registering CBEH would do substantial harm to us and other longtime shareholders.

CBEH has increased its efforts to become current by holding an Annual General Meeting. They also filed an audited 2011 10-K in January of 2014. Further, the company has provided an engagement letter in early 2014 for the re-audit of 2009 and the audit of 2012, and 2013 audit with RBSM. China Integrated has a proven track record of making progress to become current. If the company is de-registered by the SEC the damage to investors like us could be devastating. Even the announcement of the action has caused a significant price drop in the share value, which can be reversed as the company has committed to complete and release to its shareholders the required financial audits for fiscal years 2012, 2013 and YTD 2014.

De-registration by the SEC would do nothing to protect longtime U.S. shareholders, such as us, and would rather isolate those shareholders to their detriment. We urge the Commission not to harm shareholders thru an Order of De-registration.

I declare this statement to be truthful under the laws of the United States of America .

Regards,  
Redacted

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# Exhibit B

Redacted

July 7, 2014

To whom it may concern,

I am writing to express my strong opposition to the Securities and Exchange Commission's Order to Institute Proceedings issued regarding China Integrated Energy Inc. (CBEH) on June 24, 2014. I emphatically request that the SEC take no action to de-register the Company, as I believe strongly that a suspension or revocation of CBEH's SEC registration would unfairly and severely harm the many U.S. citizen shareholders of the Company by depriving them of any liquid market for their securities.

I am a longstanding shareholder of the Company who beneficially owns in excess of 500,000 shares as of this writing. In my view, CBEH's Board and Management are very committed and are working diligently to get current as soon as possible on their past-due audited financials and SEC filings as evidenced by having:

- Filed its 2010 and 2011 audited financial results in its 2011 Form 10-K dated January 14, 2014;
- Made solid ongoing progress with its auditor RBSM since winter 2014 to reach the fieldwork stage of completing the SEC's required re-audit of its 2009 financials which was necessitated by the SEC's actions against CBEH's prior auditor Sherb in November 2013; and
- Affirmed the Board and Management's strong commitment to finishing its 2012 and 2013 audits expeditiously following completion of the 2009 re-audit.

In the event that the Administrative Law Judge and the SEC would determine that some form of action would be required with respect to CBEH's registration with the SEC, I ask that such action would take the form of a suspension for a period not to exceed 12 months rather than a revocation, as I believe strongly the Company can and will complete its remaining audits and become current on its SEC filings during a prospective suspension period of up to 12 months.

I hereby declare my statement to be truthful under the laws of the United States of America.

Respectfully,

Redacted

# Exhibit C

**Eugene Licker**

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**From:** Redacted  
**Sent:** Wednesday, July 23, 2014 2:47 PM  
**To:** Eugene Licker  
**Subject:** From min a CBEH share-holder

Mr. Licker

This is a statement from a concerned shareholder of China Intergrated Energy Inc. that is intended to be included in the company's response to the SEC in the action commenced against CBEH to de-register the Company pursuant to section 12(j) of the Exchange Act.

China Intergrated is working hard to become current in its filings and the real impact of de-registration is to harm the shareholders like myself. I am a holder of 210,000 shares of CBEH and have been a shareholder of longstanding for more than 3 years. I truly believe that the Company is working diligently to become current and de-registering the Company shares would do more harm to long term shareholders than good.

In the last year CBEH has increased its efforts to become current by holding an Annual General Meeting of which I participated in December of 2013. They also filed an audited 2011 10-K in January of 2014 and would have been further along in the auditing process if the SEC had required that the 2009 audit be redone. The company has provided an engagement letter for the re-audit of 2009 and the 2012 audit with RBBSM. China Intergrated has a proven track record of making progress to be become current albeit at a slower pace than most expect. If the company is de-registered at this point by the SEC all the progress the company and its auditors have made will be lost and the damage to investors like myself could be devastating.

Even the announcement of the action has caused a severe price drop in the share value but I believe that can be reversed as the company completes more of their audits to become current.

Investors like myself in CBEH have seen the company make a concerted effort to become current and surely do not feel that a de-registration by the SEC would protect U.S. shareholders. In fact it would cause irreversible damage and I urge the commission not to harm shareholders thru their Order.

I declare this statement to be truthful under the laws of the United States of America.

Thank you,

## Eugene Licker

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**From:** Redacted  
**Sent:** Monday, July 07, 2014 10:38 PM  
**To:** Eugene Licker  
**Subject:** Concerned shareholder of CBEH

Mr. Licker

This is a statement from a concerned shareholder of China Intergrated Energy Inc. that is intended to be included in the company's response to the SEC in the action commenced against CBEH to de-register the Company pursuant to section 12(j) of the Exchange Act.

China Intergrated is working hard to become current in its filings and the real impact of de-registration is to harm the shareholders like myself. I am a holder of 429,600 shares of CBEH and have been a shareholder of longstanding for nearly 3 years. I truly believe that the Company is working diligently to become current and de-registering the Company shares would do more harm to longterm shareholders than good.

In the last year CBEH has increased its efforts to become current by holding an Annual General Meeting of which I participated in December of 2013. They also filed an audited 2011 10-K in January of 2014 and would have been further along in the auditing process if the SEC hadnt required that the 2009 audit be redone. The company has provided an engagement letter for the re-audit of 2009 and the 2012 audit with RBSM. China Intergrated has a proven track record of making progress to be become current albeit at a slower pace than most expect. If the company is de-registered at this point by the SEC all the progress the company and its auditors have made will be lost and the damage to investors like myself could be devastating. Even the announcement of the action has caused a severe price drop in the share value but I believe that can be reversed as the company completes more of thier audits to become current.

Investors like myself in CBEH have seen the company make a concerted effort to become current and surely do not feel that a de-registration by the SEC would protect U.S. shareholders. If fact it would cause irreversable damage and I urge the commission not to harm shareholders thru thier Order.

I declare this statement to be truthful under the laws of the United States of America.

Redacted

# Redacted

July 23, 2014

# Exhibit D