

As is set forth below, the Division of Enforcement is not entitled to summary disposition in this matter at this time and the Motion should be denied.

2. Genuine Dispute as to Requirement of Filings.

The Division's motion makes repeated reference to the fact that CIIC has not made any periodic reports for over three years. (Motion for Summary Disposition, p. 4)(Declaration of Nancy Singer attached as an exhibit) Of course, CIIC does not claim that it has made any such filings and there have been none since December 16, 2011. CIIC admitted that in its Answer. However, the Division is not entitled to the relief it seeks just because periodic reports have not been filed. CIIC has not filed such reports, counsel is informed, because of advice received from its CPA. In fact, attached hereto as Exhibit A, is a letter dated February 8, 2012, from Weinberg & Co., P.A., in which Weinberg & Co., P.A. informed CIIC that CIIC was not longer obligated to report to the United States exchanges. The "cc" on the letter indicates that the letter was also sent to the Office of the Chief Accountant of the Securities and Exchange Commission in Washington, D.C.

CIIC submits that it reasonably relied upon this advice and that its failure to file periodic reports is attributable to its good faith reliance upon its own accountant's advice. There is no evidence in the record that the SEC ever wrote to CIIC after receipt of Exhibit 1 and informed CIIC that notwithstanding the disclosed advice of its accountant, CIIC would still be required to make periodic reports. CIIC acknowledges that it is not the SEC's obligation to give advice to CIIC upon receipt of the accountant's letter, but CIIC does submit that it acted in good faith in reliance on the advice it received. And, if the advice was wrong, CIIC is prepared to file all of the required back reports and maintain current reports – which reports are filed in China - to make up

for its error.¹ Finally, CIIC submits that the testimony of Weinberg & Co. would be required to understand how and why CIIC did not continue to file periodic reports. That testimony is currently not part of the record and cannot be obtained by affidavit at this time. The absence of that evidence would also compel the denial of the request for summary disposition.

The Division properly refers the Hearing Office to the Gateway case. (Motion for Summary Disposition, p. 4)(citations omitted) That case requires the examination of several factors to determine if the revocation of registration is required. Those factors include (1) the seriousness of the issuer's violations; (2) the isolated or recurrent nature of the violations; (3) the degree of culpability involved; (4) the extent of the issuer's efforts to remedy its past violations and ensure future compliance; and (5) the credibility of the issuer's assurances against future violation. (id. citation omitted) While the Division cites to many authorities, none of those cases involve an issuer that received a letter from its auditor – which letter was copied to the SEC – announcing that the company was no longer a reporting company. That letter, in and of itself, mitigates against any finding – especially at this early stage – that the failure to file was the result of serious and premeditated disregard of the SEC's rules. In that same light, the failure to file periodic reports can be seen as based upon reliance and not because of the alleged culpability of the issuer. In this same instance, the failure of Jie Lin (Motion for Summary Disposition, p. 7) to file Form 5s can be attributed to reliance on the accountant's advice and not because Jie Lin or CIIC willfully decided not to file an annual Form 5. As was stated above, CIIC has indicated that it will file current and past reports in this matter and there is no reason not to accept those representations as accurate.

¹ CIIC believes that it would qualify as a small reporting company under Rule 12b-2 of the Securities and Exchange Act of 1934.

3. Conclusion.

The Division's Motion for Summary Disposition should be denied. The Division has failed to show that it is entitled to the relief it seeks as a matter of law. And, finally, because CIIC has cited to the testimony of its accountant and attached the opinion letter it received in 2012, there are genuine issues of material fact and missing evidence that would be favorable to CIIC. For all of these reasons, the motion should be denied.

Dated: June 2, 2015

CHINA INFRASTRUCTURE
INVESTMENT CORP. et al.
By Counsel



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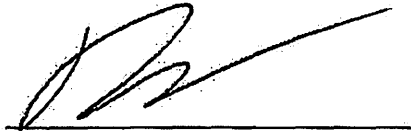
CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on the 2nd day of June 2015, the original of Respondent's Opposition to Division of Enforcement's Motion for Summary Disposition was mailed via electronic mail and first-class mail, postage-prepaid to:

The Honorable Brenda P. Murray
Chief Administrative Law Judge
Securities and Exchange Commission
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Washington, DC 20549-2557

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Edward B. MacMahon, Jr.



WEINBERG & COMPANY, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

February 8, 2012

Mr. Li Xipeng, Chief Executive Officer
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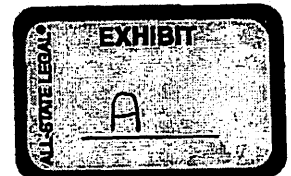
Sent via E-Mail

Effective February 8, 2012, we will cease our services as your accountants. We have reached this decision based on the fact that your company will no longer be a reporting company on the United States exchanges.

Very truly yours,

Weinberg & Company, P.A.
WEINBERG & COMPANY, P.A.
Certified Public Accountants

cc: Office of the Chief Accountant
SECPS Letter File
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