

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES ACT OF 1933
Release No. 9223 / June 10, 2011

ADMINISTRATIVE PROCEEDING
File No. 3-14418

In the Matter of

the Registration Statements of

China Intelligent Lighting and
Electronics, Inc.
c/o Corporation Service Company
2711 Centerville Road, Suite 400
Wilmington, DE 19808,

HO-11603

ORDER FIXING TIME AND PLACE
OF PUBLIC HEARING AND
INSTITUTING PROCEEDINGS
PURSUANT TO SECTION 8(d) OF
THE SECURITIES ACT OF 1933

I.

The Commission's public official files disclose that:

A. On June 16, 2010, China Intelligent Lighting and Electronics, Inc. ("Respondent") filed an amended Form S-1 registration statement with the Commission that became effective on June 17, 2010, concurrently registering up to 3,852,500 shares of common stock for sale to the public by the Respondent and up to 1,377,955 shares of common stock for resale by selling shareholders (the "June Registration Statement").

B. On December 13, 2010, Respondent filed an amended Form S-1 registration statement with the Commission that became effective on December 15, 2010, registering up to 1,858,323 shares of common stock for resale by selling shareholders (the "December Registration Statement").

II.

The Division of Enforcement alleges, as set forth in the Statement of Matters of the Division of Enforcement attached hereto and incorporated herein by reference, that the June and December Registration Statements each includes an untrue statement of a material fact because the registration statements purport to contain audited financial statements and the report of an independent registered public accounting firm thereon when in fact the auditor has withdrawn its audit report for the reasons described in the Statement of Matters; and that the June and December Registration Statements each omits to state material facts, including that the company's auditor has resigned and withdrawn its audit report and the reasons for the auditor's resignation, and that the financial statements included in the registration statements cannot be relied upon.

III.

The Commission, having considered the aforesaid, deems it appropriate and in the public interest that public proceedings pursuant to Section 8(d) of the Securities Act be instituted with respect to the June and December Registration Statements to determine whether the allegations of the Division of Enforcement, as set forth in the Statement of Matters attached hereto and incorporated herein by reference, are true; to afford the Respondent with an opportunity to establish any defenses to these allegations; and to determine whether a stop order should issue suspending the effectiveness of the June and December Registration Statements referred to herein.

Accordingly, IT IS ORDERED that public proceedings be and hereby are instituted under Section 8(d) of the Securities Act, such hearing to be commenced at 9:30 a.m. on June 24, 2011, at the Commission's offices at 100 F Street N.E., Washington, DC 20549, and to continue thereafter at such time and place as the hearing officer may determine.

IT IS FURTHER ORDERED that these proceedings shall be presided over by an Administrative Law Judge to be designated by further order, who is authorized to perform all the duties of an Administrative Law Judge as set forth in the Commission's Rules of Practice or as otherwise provided by law.

IT IS FURTHER ORDERED that the Respondent shall file an Answer to the allegations contained in this Order within ten (10) days after service of this Order, pursuant to Rule 220 of the Commission's Rules of Practice, 17 C.F.R. § 201.220. If the Respondent fails to file the directed answer, or fails to appear at a hearing after being duly notified, the Respondent may be deemed in default and the proceedings may be determined against the Respondent upon consideration of this Order, the allegations of which may be deemed to be true as provided by Rules 155(a), 220(f), 221(f) and 310 of the Commission's Rules of Practice, 17 C.F.R. §§ 201.155(a), 201.220(f), 221(f) and 201.310. This Order shall be served forthwith upon the Respondent personally.

IT IS FURTHER ORDERED that the Administrative Law Judge shall issue an initial decision no later than 60 days from the date of service of this Order, pursuant to Rule 360(a)(2) of the Commission's Rules of Practice. In the absence of an appropriate waiver, no officer or employee of the Commission engaged in the performance of investigative or prosecuting functions in this or any factually related proceeding will be permitted to participate or advise in the decision of this matter, except as witness or counsel in proceedings held pursuant to notice. Since this proceeding is not "rule making" within the meaning of Section 551 of the Administrative Procedure Act, it is not deemed subject to the provisions of Section 553 delaying the effective date of any final Commission action.

By the Commission.

Elizabeth M. Murphy
Secretary

**UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION**

June 10, 2011

In the Matter of

the Registration Statements of

**China Intelligent Lighting and
Electronics, Inc.
c/o Corporation Service Company
2711 Centerville Road, Suite 400
Wilmington, DE 19808,**

HO-11603

**Statement of Matters of the
Division of Enforcement to be
Considered at a Public Hearing
Pursuant to Section 8(d) of the
Securities Act of 1933**

I.

A. On June 16, 2010, China Intelligent Lighting and Electronics, Inc. (“Respondent”) filed an amended Form S-1 registration statement with the Commission that became effective on June 17, 2010, registering for sale to the public by the Respondent of up to 3,852,500 shares of common stock (the “June Registration Statement”). The June Registration Statement also registered for resale by selling shareholders of up to 1,377,955 shares of common stock. On December 13, 2010, Respondent filed a second registration statement on Form S-1 relating to the resale of up to 1,858,323 shares of common stock that became effective on December 15, 2010 (the “December Registration Statement”). The Division of Enforcement alleges that the June and December Registration Statements each includes an untrue statement of a material fact or omits to state a material fact required to be stated therein or necessary to make the statements therein not misleading.

B. The following are the matters to be considered at a hearing to commence on June 24, 2011 at 9:30 a.m. at the Commission’s offices at 100 F Street, NE, Washington, DC 20549, pursuant to Section 8(d) of the Securities Act of 1933 to determine whether a stop order should be issued suspending the effectiveness of the June and December Registration Statements.

II.

A. On March 24, 2011, Respondent's independent auditor resigned and withdrew its audit report for Respondent's financial statements as of December 31, 2009, which were included in the June and December Registration Statements.

B. On April 12, 2011, Respondent filed an amended Form 8-K which disclosed that the company had received a letter of resignation from its independent auditor on March 24, 2011 (the "Resignation Letter"), and further disclosed that the resignation was due to:

accounting fraud involving forging of the Company's accounting records and forging bank statements, in addition to other discrepancies identified during its testing of the Company's accounts receivable. The Resignation Letter indicated that [Respondent's auditor] believed that the accounting records of the Company have been falsified, which constitutes an illegal act. [Respondent's auditor] indicated that it has discussed the issues with management but with no resolution or reasonable explanation.

Furthermore, the Resignation Letter indicates that such accounting fraud could indicate a material error in previously issued financial statements. As a result, [Respondent's auditor] indicated in the Resignation Letter that it is unable to rely on management's representations as they relate to previously issued financial statements and it can no longer support its opinions related to the financial statements as of December 31, 2009 and condensed Parent Only financial statements, included in the Registration Statement on Form S-1 filed with the Securities and Exchange Commission (the "SEC") on April 21, 2010.

C. The June and December Registration Statements are materially misleading and deficient. The June and December Registration Statements each includes an untrue statement of a material fact because the registration statements purport to contain audited financial statements and the report of an independent registered public accounting firm thereon when in fact the auditor has withdrawn its audit reports for the reasons described herein. The June and December Registration Statements also each omits to state material facts, including that the company's auditor has resigned and withdrawn its audit report and the reasons for the auditor's resignation, and that the financial statements included in the registration statements cannot be relied upon. In addition, a Form S-1 must include audited financial statements. *See* Form S-1, Part 1—Information Required in Prospectus, Item 11(e) (requiring the inclusion of audited financial statements meeting the requirements of Regulation S-X).

D. Accordingly, the Division of Enforcement believes that a stop order should be issued suspending the effectiveness of the Respondent's June and December Registration Statements, until the registration statements have been amended in accordance with such stop order.

Date: June 10, 2011

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Service List

Rule 141 of the Commission's Rules of Practice provides that the Secretary, or another duly authorized officer of the Commission, shall serve a copy of the Order Fixing Time and Place of Public hearing and Instituting Proceedings Pursuant to Section 8(d) of the Securities Act of 1933 (the "Order") on the Respondent and its legal agent.

The attached Order has been sent to the following parties and other persons entitled to notice:

Honorable Brenda P. Murray
Chief Administrative Law Judge
Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549-2557

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Securities and Exchange Commission
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