

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES ACT OF 1933
Release No. 9241 / July 22, 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 MAKING FINDINGS AND
SUSPENDING THE EFFECTIVENESS OF
REGISTRATION STATEMENTS**

I.

The Securities and Exchange Commission (the "Commission") deems it appropriate and in the public interest to accept the Offer of Settlement (the "Offer") submitted by China Intelligent Lighting and Electronics, Inc. ("Respondent") pursuant to Rule 240(a) of the Rules of Practice of the Commission, 17 C.F.R. § 201.240(a), for the purpose of settlement of these proceedings initiated against Respondent on June 10, 2011, pursuant to Section 8(d) of the Securities Act of 1933 (the "Securities Act").

II.

Solely for the purpose of these proceedings and any other proceedings brought by or on behalf of the Commission, or to which the Commission is a party, and without admitting or denying the findings herein, except as to the Commission's jurisdiction over it and the subject matter of these proceedings, which are admitted, Respondent consents to the entry of this Order Making Findings and Suspending the Effectiveness of Registration Statements (the "Order"), pursuant to Section 8(d) of the Securities Act of 1933, as set forth below.

III.

On the basis of this Order and Respondent's Offer, the Commission finds that:

A. Respondent (CIK No. 0001421525) is a Delaware corporation headquartered in Guangdong Province, People's Republic of China. Respondent's common stock is registered with the Commission pursuant to Section 12(b) of the Securities Exchange Act of 1934 (the "Exchange Act") and is traded on the NYSE-Amex. Trading in Respondent's securities has been halted by NYSE-Amex since March 24, 2011.

B. In June 2010, Respondent completed an initial public offering and sale of up to 3,852,500 shares of common stock to the public, pursuant to a registration statement on Form S-1 that became effective on June 17, 2010 (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. In December 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").

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

D. Respondent filed a Form 8-K on March 29, 2011 and an amended Form 8-K on April 12, 2011 that disclosed the company had received a letter of resignation from its independent auditor on March 24, 2011 (the "Resignation Letter"). Respondent further disclosed that the Resignation Letter stated that the auditor was unable to rely on management's representations as they relate to previously issued financial statements and it could no longer support its opinions related to Respondent's financial statements as of December 31, 2009 and condensed Parent Only financial statements, which were included in Respondent's June and December Registration Statements.

E. 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). Because Respondent's auditor withdrew its audit report for Respondent's financial statements as of and for the year ended December 31, 2009, the June and December Registration Statements are not supported by audited financial statements and are thus materially deficient. Because the June and December Registration Statements state that they 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, each registration statement includes an untrue statement of a material fact.

IV.

In view of the foregoing, the Commission deems it appropriate and in the public interest to impose the sanction specified in Respondent's Offer.

Accordingly, it is hereby ORDERED, pursuant to Section 8(d) of the Securities Act, that the effectiveness of the June and December Registration Statements filed by the Respondent is suspended.

By the Commission.

Elizabeth M. Murphy
Secretary