SECURITIES & EXCHANGE COMMISSION EDGAR FILING

Illumination America, Inc.

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As filed with the Securities and Exchange Commission on January 12, 2016

Registration No. 333-_____

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM S-1
REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

ILLUMINATION AMERICA, INC.

(Exact name of registrant as specified in its charter)

Florida	**3646**	**27-1073696**
(State or other jurisdiction of Incorporation or organization)	(Primary Standard Industrial Classification Code Number)	(I.R.S. Employer Identification No.)

2060 NW Boca Raton Blvd., #6
Boca Raton, FL 33431
561-997-7270
(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Ismael Llera, President
ILLUMINATION AMERICA, INC.
2060 NW Boca Raton Blvd., #6
Boca Raton, FL 33431
561-997-7270
(Name, address, including zip code, and telephone number, including area code, of agent for service)

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As soon as practicable after the effective date of this Registration Statement
(Approximate date of commencement of proposed sale to the public)

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box: x

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering: o

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. o

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. o

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a small reporting company:

❑ Large accelerated filer
❑ Accelerated filer
❑ Non-accelerated filer (Do not check if a smaller reporting company)
☑ Smaller reporting company

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	**Amount to be Registered**	**Proposed Maximum Offering Price Per Share[(1)]**	**Proposed Maximum Aggregate Offering Price**	**Amount of Registration Fee**
Common Stock, Par value $0.001 per share	2,485,432	$0.78	$1,938,637	$195.22

(1) Estimated solely for purposes of calculating the registration fee in accordance with Rule 457(a) under the Securities Act of 1933.

THE REGISTRANT HEREBY AMENDS THIS REGISTRATION STATEMENT ON SUCH DATE OR DATES AS MAY BE NECESSARY TO DELAY ITS EFFECTIVE DATE UNTIL THE REGISTRANT SHALL FILE A FURTHER AMENDMENT WHICH SPECIFICALLY STATES THAT THIS REGISTRATION STATEMENT SHALL THEREAFTER BECOME EFFECTIVE IN ACCORDANCE WITH SECTION 8(a) OF THE SECURITIES ACT OF 1933 OR UNTIL THE REGISTRATION STATEMENT SHALL BECOME EFFECTIVE ON SUCH DATE AS THE COMMISSION, ACTING PURSUANT TO SAID SECTION 8(a), MAY DETERMINE.

Subject to Completion, dated January 12, 2016

PROSPECTUS

PRELIMINARY PROSPECTUS

2,485,432 Shares of Common Stock

This Prospectus relates to the offer and sale of up to 2,485,432 shares of our Common Stock ("Common Stock") held by Selling Stockholders listed beginning on page 16 of this Prospectus (the "Selling Stockholders"), (the "Offering"). *See* "SELLING STOCKHOLDERS."

The Selling Stockholders may sell their shares of our Common Stock (the "Shares") from time to time at the initial price of $0.78 per share until our Common Stock is quoted on the OTCQB and thereafter at prevailing market prices or privately negotiated prices. *See* "DETERMINATION OF OFFERING PRICE," "SELLING STOCKHOLDERS" and "PLAN OF DISTRIBUTION."

We will pay the expenses of registering these Shares. We will not receive any proceeds from the sale of Shares of Common Stock in this Offering. All of the net proceeds from the sale of the Shares will go to the Selling Stockholders. The Selling Shareholders are expected to receive aggregate net proceeds of approximately $1,938,637 from the sale of their Shares (approximately $0.78 per share).

Our Common Stock is not currently listed for trading on any exchange. It is our intention to seek quotation on the OTCQB if we qualify for listing on the same. There can be no assurances that our Common Stock will be approved for trading on the OTCQB, or any other trading exchange.

This Prospectus is part of a registration statement that we have filed with the US Securities and Exchange Commission. Prior to filing of our registration statement, we were not a reporting company under the Securities Exchange Act of 1934, as amended. Following the effectiveness of our registration statement we will become subject to the reporting requirements under the aforesaid Act.

We are an "emerging growth company" as defined under the federal securities laws and are subject to reduced public company reporting requirements.

Investing in our Common Stock involves a high degree of risk. You should invest in our Common Stock only if you can afford to lose your entire investment.

SEE "RISK FACTORS" BEGINNING ON PAGE 4.

The information in this Prospectus is not complete and may be changed. This Prospectus is included in the registration statement that was filed by Illumination America, Inc. with the Securities and Exchange Commission. The Selling Stockholders may not sell these Shares until the registration statement becomes effective. This Prospectus is not an offer to sell these Shares and is not soliciting an offer to buy these Shares in any State where the offer or sale is not permitted.

NEITHER THE SECURITIES AND EXCHANGE COMMISSION NOR ANY STATE SECURITIES COMMISSION HAS APPROVED OR DISAPPROVED OF THESE SECURITIES OR DETERMINED IF THIS PROSPECTUS IS TRUTHFUL OR COMPLETE. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

The date of this Prospectus is _____, 201_

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PROSPECTUS SUMMARY

This summary provides an overview of certain information contained elsewhere in this Prospectus and does not contain all of the information that you should consider or that may be important to you. Before making an investment decision, you should read the entire Prospectus carefully, including the "RISK FACTORS" section and the financial statements and the notes to the financial statements. In this Prospectus, the terms "the "Company," "we," "us" and "our" refer to Illumination America, Inc., unless otherwise specified herein.

We were originally formed in the State of Florida on October 6, 2009 as a limited liability company. On April 24, 2014 we reorganized as a Florida corporation. Since inception we have been engaged in the design, development, marketing and sales of energy-efficient lighting systems and solutions. Our business currently involves direct sales of Light Emitting Diode ("LED") products, including customized resolution of client lighting issues, which is where we have been generating our revenues to date. We intend to expand our current business to include proprietary products currently under development, which we intend to enhance over the next 12 to 24 months.

Our current business and intended expansion include the following:

- Direct Sales of Original Equipment Manufacturer ("OEM") Products. To date, all of our revenues have been derived from direct sales earned on products sold by us. These products have been marketed and sold to multi-family housing (REITS), museums, churches and private schools, among others; and

- Solutions. During the third quarter of 2015, we began to align our resources with developing our proprietary LED products. We have or are in the process of developing three products, each of which is expected to provide, high-quality, energy-efficient lighting application alternatives, primarily to the customers and markets requiring specific applications and solutions. This includes development of proprietary fixtures that unlike conventional fluorescent tube fixtures hold the LED tube in a more advantageous way, directing the LED light to achieve a broader and more even beam spread from fixture to fixture. The product is intended for continuous lighting such as hallways, where fixtures are mounted perpendicular to the direction of the hallway. We are in the process of filing our application for a patent for this initial product. *See* "TRADEMARKS/TRADE NAMES/INTELLECTUAL PROPERTY" below.

  We are in development of a proprietary portable light source with several applications. This product is of our design and is currently being sourced for production. Our research and development team is headed by William Andrews who has over 40 years of architectural lighting design experience. He, along with outside consultants, is dedicated to developing and designing leading-edge LED lighting products. We work with contracted manufacturers from design to completion insuring the desired results.

  In another example, we are currently working with four manufactures to develop and produce higher end, decorative, vapor proof units that house LED tubes. One manufacturer will provide the base fixture, another is producing a luminous lens of our own design, the third will supply the LED tube, and the fourth will provide the assembly.

We work with contracted manufacturers from design to completion insuring the desired results. By partnering with manufacturers we take advantage of their ability to bring our designs quickly to market thereby relieving ourselves of the heavy investment in machinery and their labor force already in place.

We pursue three avenues for sales: (i) sales through the manufactures pipeline, (ii) direct sales to high volume retailers and our "found" end users that has had the need for the product, and (iii) direct Internet sales at retail pricing.

We are also looking to work with and/or acquire other lighting companies that target specific end-users in need of cost saving LED solutions, which is one of the principal reasons why we have elected to become a trading, reporting company. Because of our lack of financial resources we believe we will be able to utilize our securities as compensation in acquiring these other entities. *See* "RISK FACTORS." However, as of the date of this Prospectus we do not have any definitive agreement with any third party to acquire any company and there are no assurances that any such agreement will be consummated in the future. *See* "BUSINESS – GROWTH BY ACQUISITION."

Based upon our current business plan, our ability to begin to generate profits from operations is dependent upon our obtaining additional financing and there can be no assurances that we will ever establish profitable operations. As we pursue our business plan we are incurring significant expenses without corresponding revenues. In the event that we remain unable to generate significant revenues to pay our operating expenses we will not be able to achieve profitability or continue operations. *See* "RISK FACTORS."

In December 2015, we undertook a forward split of our issued and outstanding Common Stock whereby each share of Common Stock was exchanged for 1.2847603145 shares, with fractional shares rounded to the nearest round number. All references in the Prospectus to our outstanding Common Shares is presented on a post-forward split basis, unless indicated otherwise.

During the years ended December 31, 2012, 2013 and 2014, as well as in 2015, we undertook private offerings of our Common Stock wherein we sold an aggregate of 1,569,800 shares of our Common Stock (1,991,254 shares, post-forward split) for gross proceeds of $1,569,800 ($1.00 per share, $0.78 per share post-split) to 39 "accredited" investors, as that term is defined under the Securities Act of 1933, as amended. All of the shares sold in these private offerings are being registered herein.

During our fiscal years ended December 31, 2013 and 2014, we generated revenues of $63,970 and $114,696, respectively, and incurred net losses of $265,923 in 2013 and $209,882 in 2014. During the nine months ended September 30, 2015, we generated revenues of $172,922 and incurred a loss of $611,616. Total stockholders' equity at September 30, 2015 was $(19,628). As of September 30, 2015, we had $7,957 in cash. *See* "RISK FACTORS" and "FINANCIAL STATEMENTS."

Our principal offices are located at 2060 NW Boca Raton Blvd., #6, Boca Raton, FL 33431, telephone (561) 997-7270. Our website is www.illuminationamerica.com.

ABOUT THE OFFERING

Common Stock to be Offered by Selling Shareholders	2,485,432 shares. This number represents approximately 24.9% of the total number of shares outstanding following this Offering.
Number of shares outstanding before and after the Offering	10,000,000 (1)
Use of Proceeds	We will not receive any proceeds from the sale of the Common Stock.
Risk Factors	See the discussion under the caption "RISK FACTORS" and other information in this Prospectus for a discussion of factors you should carefully consider before deciding to invest in our Common Stock.

(1) Because we are not selling any of our Common Stock as part of this Offering, the number of issued and outstanding shares of our Common Stock will remain the same following this Offering.

SELECTED FINANCIAL DATA

The following selected financial data should be read in conjunction with our financial statements and the related notes to those statements included in "FINANCIAL STATEMENTS" and with "MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS" appearing elsewhere in this Prospectus. The selected financial data has been derived from our audited financial statements.

Statement of Operations:

	Nine Months Ended September 30, 2015	Year Ended December 31, 2014	Year Ended December 31, 2013
	(Unaudited)		
Revenues	$ 172,922	$ 114,696	$ 63,970
Total operating expenses	$ 662,547	$ 260,464	$ 256,981
Income (Loss) from operations	$ (630,265)	$ (233,882)	$ (289,923)
Related Party - Other income (expense)	$ 18,649	$ 24,000	$ 24,000
Provision for income tax	$ –	$ –	$ –
Net income (loss)	$ (611,616)	$ (209,882)	$ (265,923)
Net income (loss) per share – (basic and fully diluted)	$ (0.09)	$ (0.03)	$ (0.04)
Weighted common shares outstanding	6,627,282[1]	6,454,800[1]	6,329,500[1]

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[1] Pre-forward split.

Balance Sheet:

	Year Ended December 31, 2014	Year Ended December 31, 2013
Cash	$ 1,176	$ 22,209
Current assets	$ 62,547	$ 55,360
Total assets	$ 62,547	$ 55,360
Current liabilities	$ 433,560	$ 192,291
Total liabilities	$ 433,560	$ 192,291
Total stockholders' equity	$ (371,013)	$ (136,931)

SPECIAL NOTE ABOUT FORWARD-LOOKING STATEMENTS

We have made some statements in this Prospectus, including some under "RISK FACTORS," "MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS," "DESCRIPTION OF BUSINESS" and elsewhere, which constitute forward-looking statements. These statements may discuss our future expectations or contain projections of our results of operations or financial condition or expected benefits to us resulting from acquisitions or transactions and involve known and unknown risks, uncertainties and other factors that may cause our actual results, levels of activity, performance or achievements to be materially different from any results, levels of activity, performance or achievements expressed or implied by any forward-looking statements. These factors include, among other things, those listed under "RISK FACTORS" and elsewhere in this Prospectus. In some cases, forward-looking statements can be identified by terminology such as "may," "should," "could," "expects," "intends," "plans," "anticipates," "believes," "estimates," "predicts," "potential" or "continue" or the negative of these terms or other comparable terminology. Although we believe that the expectations reflected in forward-looking statements are reasonable, we cannot guarantee future results, levels of activity, performance or achievements.

RISK FACTORS

An investment in our Common Stock is a risky investment. In addition to the other information contained in this Prospectus, prospective investors should carefully consider the following risk factors before purchasing shares of our Common Stock offered hereby. We believe that we have included all material risks.

RISKS RELATED TO OUR BUSINESS

Our independent accountants have expressed a "going concern" opinion.

Our financial statements accompanying this Prospectus have been prepared assuming that we will continue as a going concern, which contemplates the realization of assets and liquidation of liabilities in the normal course of business. The financial statements do not include any adjustment that might result from the outcome of this uncertainty. We have a minimal operating history and minimal revenues or earnings from operations. We have no significant assets or financial resources. We will, in all likelihood, sustain operating expenses without corresponding revenues for the immediate future. *See* "DESCRIPTION OF BUSINESS" and "MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS – LIQUIDITY AND CAPITAL RESOURCES." There are no assurances that we will generate profits from operations.

We have not generated profits from our operations.

We incurred net losses of $265,923 in 2013, and $209,882 in 2014. Based upon our current business plan, our ability to begin to generate profits from operations is dependent upon our obtaining additional financing and there can be no assurances that we will ever establish profitable operations. As we pursue our business plan, we are incurring significant expenses without corresponding revenues. In the event that we remain unable to generate significant revenues to pay our operating expenses, we will not be able to achieve profitability or continue operations.

Our ability to continue as a going concern is dependent on raising additional capital, which we may not be able to do on favorable terms, or at all.

We need to raise additional capital to support our current operations and fund our sales and marketing programs. We estimate that we will need approximately $1,000,000 in additional capital in order to generate profits from operations. We can provide no assurance that additional funding will be available on a timely basis, on terms acceptable to us, or at all. If we are unsuccessful in raising additional funding, our business may not continue as a going concern. Even if we do find additional funding sources, we may be required to issue securities with greater rights than those currently possessed by holders of our Common Stock. We may also be required to take other actions that may lessen the value of our Common Stock or dilute our common stockholders, including borrowing money on terms that are not favorable to us or issuing additional equity securities. If we experience difficulties raising money in the future, our business and liquidity will be materially adversely affected. *See* "MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS – LIQUIDITY AND CAPITAL RESOURCES," below.

We do not currently have an external line of credit facility with any financial institution.

As indicated above, we have estimated that we need approximately $1,000,000 in additional capital to generate profits from operations. We have attempted to establish credit facilities with financial institutions but have experienced little or no success in these attempts due primarily to the current economic climate, specifically the reluctance of most financial institutions to provide such lines of credit to relatively new business ventures. We also have limited assets available to secure such a line of credit. We intend to continue to attempt to establish an external line of credit in the future, but there can be no assurances we will be able to do so. The failure to obtain an external line of credit could have a negative impact on our ability to generate profits.

Our financial results may fluctuate from period to period as a result of several factors which could adversely affect our stock price.

Our operating results may fluctuate significantly in the future as a result of a variety of factors, many of which are outside our control. Factors that will affect our financial results include:

- acceptance of our products and market penetration;
- the amount and timing of capital expenditures and other costs relating to the implementation of our business plan;
- the introduction of new products by our competitors;
- general economic conditions and economic conditions specific to our industry.

As a strategic response to changes in the competitive environment, we may from time to time make certain pricing, service, or marketing decisions or acquisitions that could have a material adverse effect on our business, prospects, financial condition, and results of operations.

We are dependent upon third party suppliers of our products.

We are dependent on our foreign and domestic partners for our supplies of LED products. While we believe that there are numerous potential sources of LED products available, if these manufacturers were to cease production or otherwise fail to supply us with quality product in sufficient quantities on a timely basis and we were unable to contract on acceptable terms for these products with alternative manufacturers it would have a material adverse effect on our business.

If we fail to retain our key personnel or if we fail to attract additional qualified personnel, we may not be able to achieve our anticipated level of growth and our business could suffer.

Our future success and ability to implement our business strategy depends, in part, on our ability to attract and retain key personnel, and on the continued contributions of members of our senior management team and key technical personnel, each of whom would be difficult to replace. All of our employees, including our senior management, are free to terminate their employment relationships with us at any time. Competition for highly skilled technical people is extremely intense, and we face challenges identifying, hiring and retaining qualified personnel in many areas of our business. If we fail to retain our senior management and other key personnel or if we fail to attract additional qualified personnel, we may not be able to achieve our strategic objectives and our business could suffer.

Changes in accounting standards and subjective assumptions, estimates and judgments by management related to complex accounting matters could significantly affect our financial results.

Generally accepted accounting principles and related pronouncements, implementation guidelines and interpretations with regard to a wide variety of matters that are relevant to our business, such as, but not limited to, revenue recognition, stock-based compensation, trade promotions, and income taxes are highly complex and involve many subjective assumptions, estimates and judgments by our management. Changes to these rules or their interpretation or changes in underlying assumptions, estimates or judgments by our management could significantly change our reported results.

If we are unable to build and sustain proper information technology infrastructure, our business could suffer.

We depend on information technology as an enabler to improve the effectiveness of our operations and to interface with our customers, as well as to maintain financial accuracy and efficiency. If we do not allocate and effectively manage the resources necessary to build and sustain the proper technology infrastructure, we could be subject to transaction errors, processing inefficiencies, the loss of customers, business disruptions, or the loss of or damage to intellectual property through security breach. Our information systems could also be penetrated by outside parties' intent on extracting information, corrupting information or disrupting business processes. Such unauthorized access could disrupt our business and could result in the loss of assets.

Our new products may not achieve broad market acceptance, which would prevent us from increasing our revenue and market share.

If we fail to achieve broad market acceptance of our existing and new products, there could be an adverse impact on our ability to increase our revenue, gain market share, and achieve and sustain profitability. Our ability to achieve broad market acceptance for existing and additional products will be impacted by a number of factors, including:

- our ability to timely introduce and complete new designs and timely qualify and certify our products;
- whether the owners of large industrial or commercial facilities will continue to be willing to purchase our products given our current size of operations;
- our ability to produce LED lighting systems that compete favorably against other solutions on the basis of price, quality, design, reliability and performance;
- our ability to choose appropriate products from our suppliers that we will be able to modify to comply with local standards and regulatory requirements, as well as potential in-country manufacturing requirements; and
- our ability to continue to develop and maintain successful relationships with our customers and suppliers.

In addition, our ability to achieve increased market share will depend on our ability to increase sales to commercial, residential and industrial facilities. These potential customers often have in certain cases made substantial investments in other types of lighting systems, which may create challenges for us to achieve their adoption of our LED solutions.

The LED lighting industry is highly competitive and we expect to face increased competition as new and existing competitors introduce competing products, which could negatively impact our results of operations and market share.

Marketing and selling our LED solutions against traditional lighting solutions is highly competitive, and we expect competition to intensify as new and existing competitors enter the LED lighting market. We believe that there are possibly a number of companies developing LED and other products that will compete directly with our LED systems.

Some of our competitors have announced plans to introduce LED products that could compete with our systems. Several of our existing and potential competitors are significantly larger, have greater financial, marketing, distribution, customer support and other resources, are more established than we are, and have significantly better brand recognition. Some of our competitors have more resources to develop or acquire, and more experience in developing or acquiring, new products and technologies and in creating market awareness for these products and technologies. Further, certain competitors may be able to develop new products more quickly than we can and may be able to develop products that are more reliable or which provide more functionality than ours. In addition, some of our competitors have the financial resources to offer competitive products at aggressive or below-market pricing levels, which could cause us to lose sales or market share or require us to lower prices for our LED systems in order to compete effectively. If we have to reduce our prices by more than we anticipated, or if we are unable to offset any future reductions in our average selling prices by increasing our sales volume, reducing our costs and expenses or introducing new products, our gross profit would suffer.

A drop in the price of electricity derived from the utility grid or from alternative energy sources may harm our business, financial condition and results of operations.

We believe that a decision to purchase an LED system is strongly influenced by the cost of electricity. Decreases in the prices of electricity would make it more difficult for all LED systems to compete. In particular, growth in unconventional natural gas production and an increase in global liquefied natural gas capacity are expected to keep natural gas prices relatively low for the foreseeable future. Persistent low natural gas prices, lower prices of electricity produced from other energy sources, such as nuclear power, or improvements to the utility infrastructure could reduce the retail price of electricity from the utility grid, making the purchase of an LED less economically attractive and lowering sales of our LED lighting systems. In addition, energy conservation technologies and public initiatives to reduce demand for electricity also could cause a fall in the retail price of electricity from the utility grid which could negatively impact our sales.

We depend upon a few manufacturers. Our operations could be disrupted if we encounter problems with these manufacturers.

We rely primarily upon the products of third party manufacturers with whom we have entered into agreements to allow us to offer their products on an exclusive basis. Our reliance on those manufacturers makes us vulnerable to possible capacity constraints and reduced control over component availability, delivery schedules, manufacturing yields and costs.

The revenues that our manufacturers generate from our orders may represent a relatively small percentage of their overall revenues. As a result, fulfilling our orders may not be considered a priority in the event of constrained ability to fulfill all of their customer obligations in a timely manner. In addition, some of the facilities in which our products are manufactured are located outside of the United States. We believe that the location of these facilities outside of the United States increases supply risk, including the risk of supply interruptions or reductions in manufacturing quality or controls.

If our manufacturers were unable or unwilling to manufacture our products in required volumes and at high quality levels or renew existing terms under supply agreements, we would have to identify, qualify and select acceptable alternative manufacturers. An alternative contract manufacturer may not be available to us when needed or may not be in a position to satisfy our quality or production requirements on commercially reasonable terms, including price. Further, in most instances the products we purchase from any particular manufacturer are proprietary to that manufacturer and it would not be possible to source the same product from another manufacturer. Any significant interruption in manufacturing would require us to reduce our supply of products to our customers, which in turn would reduce our revenues, harm our relationships with our customers, and damage our relationships with our distributors and end customers and cause us to forego potential revenue opportunities.

If we are unable to effectively develop, manage and expand our distribution channels for our products, our operating results may suffer.

If we are unable to effectively penetrate additional business channels or develop alternate channels to ensure our products are reaching the appropriate customer base, our financial results may be adversely impacted. In addition, if we successfully penetrate or develop these channels, we cannot guarantee that customers will accept our products or that we will be able to deliver them in the timeline established by our customers.

We will rely on our lighting sales agents to develop and expand their customer base as well as anticipate demand from their customers. If they are not successful, our growth and profitability may be adversely impacted.

We will operate in an industry that is subject to significant fluctuation in supply and demand that affects our LED revenue and profitability.

The LED lighting industry is in the early stages of adoption and is characterized by constant and rapid technological change, rapid product obsolescence and price erosion, evolving standards, short product life-cycles, and fluctuations in product supply and demand. The industry has experienced significant fluctuations, often in connection with, or in anticipation of product cycles and declines in general economic conditions. These fluctuations have been characterized by lower product demand, production overcapacity, higher inventory levels, and increased pricing pressure.

The adoption of or changes in government and/or industry policies, standards or regulations relating to the efficiency, performance or other aspects of LED lighting or changes in government and/or industry policies, standards or regulations that discourage the use of certain traditional lighting technologies, could impact the demand for our LED products.

The adoption of or changes in government and/or industry policies, standards or regulations relating to the efficiency, performance or other aspects of LED lighting may impact the demand for our LED products. Demand for our LED products may also be impacted by changes in government and/or industry policies, standards or regulations that discourage the use of certain traditional lighting technologies. For example, the Energy Independence and Security Act of 2007 in the United States imposed constraints on the sale of incandescent lights which began in 2012. These constraints may be eliminated or delayed by legislative action, which could have a negative impact on demand for our products.

Depressed general economic conditions, including the strength of the construction market, may adversely affect our operating results and financial condition.

Our business is sensitive to changes in general economic conditions, both inside and outside the United States. An economic downturn may adversely impact our business. Sales of our lighting products depend significantly upon the level of new building and renovation construction, which is affected by commercial and housing market trends, interest rates and the weather. In addition, due to the seasonality of construction and the sales of lighting products, our revenue and income have tended to be significantly lower in the first quarter of each year. We may experience substantial fluctuations in our operating results from period to period as a consequence of these factors. Slow growth in the economy or an economic downturn could adversely affect our ability to meet our working capital requirements and growth objectives, or could otherwise adversely affect our business, financial condition and results of operations. As a result, any general or market-specific economic downturns, particularly those affecting new building construction and renovation, or that cause end-users to reduce or delay their purchases of lighting products, services, or retrofit activities, would have a material adverse effect on our business, cash flows, financial condition and results of operations.

Our operating results may fluctuate due to factors that are difficult to forecast and not within our control.

Our past operating results may not be accurate indicators of future performance, and you should not rely on such results to predict our future performance. Our operating results have fluctuated significantly in the past, and could fluctuate in the future. Factors that may contribute to fluctuations include:

- changes in aggregate capital spending, cyclicality and other economic conditions, or domestic and international demand in the industries we serve;
- our ability to effectively manage our working capital;
- our ability to satisfy consumer demands in a timely and cost-effective manner;
- pricing and availability of labor and materials;
- our inability to adjust certain fixed costs and expenses for changes in demand;
- seasonal fluctuations in demand and our revenue; and
- disruption in component supply from foreign and or domestic vendors.

If LED lighting technology fails to gain widespread market acceptance or we are unable to respond effectively as new lighting technologies and market trends emerge, our competitive position and our ability to generate revenue and profits may be harmed.

To be successful, we depend on continued market acceptance of existing LED technology. Although adoption of LED lighting continues to grow, the use of LED lighting products for general illumination is in its early stages, is still limited and faces significant challenges. Potential customers may be reluctant to adopt LED lighting products as an alternative to traditional lighting technology because of its higher initial cost or perceived risks relating to its novelty, reliability, usefulness, light quality, and cost-effectiveness when compared to other established lighting sources available in the market. Changes in economic and market conditions may also affect the marketability of some traditional lighting technologies such as declining energy prices in certain regions or countries may favor existing lighting technologies that are less energy efficient, reducing the rate of adoption for LED lighting products in those areas. Even if LED lighting products continue to achieve performance improvements and cost reductions, limited customer awareness of the benefits of LED lighting products, lack of widely accepted standards governing LED lighting products, and customer unwillingness to adopt LED lighting products in favor of entrenched solutions could significantly limit the demand for LED lighting products and adversely impact our results of operations. In addition, we will need to keep pace with rapid changes in LED technology, changing customer requirements, new product introductions by competitors, and evolving industry standards, any of which could render our existing products obsolete if we fail to respond in a timely manner. Development of new products incorporating advanced technology is a complex process subject to numerous uncertainties. We have previously experienced, and could in the future experience, delays in the introduction of new products. If effective new sources of light other than LEDs are discovered, our current products and technologies could become less competitive or obsolete. If others develop innovative proprietary lighting technology that is superior to ours, or if we fail to accurately anticipate technology and market trends, respond on a timely basis with our own development of new products and enhancements to existing products, and achieve broad market acceptance of these products and enhancements, our competitive position may be harmed and we may not achieve sufficient growth in our net sales to attain or sustain profitability.

If we are unable to manage any future growth effectively, our profitability and liquidity could be adversely affected.

Our ability to achieve our desired growth depends on our execution in functional areas such as management, sales and marketing, and general administration and operations. To manage any future growth, we must continue to improve our distribution, operational and financial processes and systems and expand, train and manage our employee base. If we are unable to manage our growth effectively, our business and results of operations could be adversely affected.

If we are not able to compete effectively against companies with greater resources, our prospects for future success will be jeopardized.

The lighting industry is highly competitive. In the high performance lighting markets in which we sell our advanced lighting systems, our products compete with lighting products utilizing traditional lighting technology provided by many vendors. Additionally, in the advanced lighting markets in which we have primarily competed to date, competition has largely been fragmented among a number of small manufacturers. However, some of our competitors, particularly those that offer traditional lighting products, are larger, established companies with greater resources to devote to research and development, manufacturing and marketing, as well as greater brand recognition.

Moreover, we expect to encounter competition from an even greater number of companies in the general lighting market. Our competitors are expected to include the large, established companies in the general lighting industry, such as GE, Inc., Osram Sylvania, CREE, Inc. and Royal Philips Electronics. Each of these competitors has undertaken initiatives to develop LED technology. These companies have global marketing capabilities and substantially greater resources to devote to research and development and other aspects of the development, manufacture and marketing of LED lighting products than we possess. The relatively low barriers to entry into the lighting industry and the limited proprietary nature of many lighting products also permit new competitors to enter the industry easily.

In each of our markets, we also anticipate the possibility that LED manufacturers, including those that currently supply us with LEDs, may seek to compete with us. Our competitors' lighting technologies and products may be more readily accepted by customers than our products. Moreover, if one or more of our competitors or suppliers were to merge with one another, the change in competitive landscape could adversely affect our competitive position. Additionally, to the extent that competition in our markets intensifies, we may be required to reduce our prices in order to remain competitive. If we do not compete effectively, or if we reduce our prices without making commensurate reductions in our costs, our net sales and profitability and our future prospects for success may be harmed.

We depend on independent sales representatives for a substantial portion of our net sales, and the failure to manage our relationships with these third parties, or the termination of these relationships, could cause our net sales to decline and harm our business.

We rely significantly on indirect sales channels to market and sell our products. Most of our products are sold through third-party independent sales representatives. In addition, these parties provide technical sales support to end-users. Our current agreements within these sales channels are generally non-exclusive, meaning they can sell products of our competitors. We anticipate that any such agreements we enter into in the future will be on similar terms. Furthermore, our agreements are generally short-term, and can be cancelled by these sales channels without significant financial consequence. We cannot control how these sales representatives perform and cannot be certain that we or end-users will be satisfied by their performance. If these sales representatives significantly change their focus away from us, or change their historical pattern of selling products from us, there could be a significant impact on our net sales and profits.

Our products could contain defects or they may be installed or operated incorrectly, which could reduce sales of those products or result in claims against us.

Despite product testing, defects may be found in our existing or future products. This could result in, among other things, a delay in the recognition or loss of net sales, loss of market share, or failure to achieve market acceptance. These defects could cause us to incur significant warranty, support and repair costs, divert the attention of our engineering personnel from our product development efforts, and harm our relationship with our customers. The occurrence of these problems could result in the delay or loss of market acceptance of our lighting products and would likely harm our business. Some of our products use line voltages (such as 120 or 277 AC), which involve enhanced risk of electrical shock, injury or death in the event of a short circuit or other malfunction. Defects, integration issues or other performance problems in our lighting products could result in personal injury or financial or other damages to end-users or could damage market acceptance of our products. Our customers and end-users could also seek damages from us for their losses. A product liability claim brought against us, even if unsuccessful, would likely be time consuming and costly to defend.

The cost of compliance with environmental, health and safety laws and regulations could adversely affect our results of operations or financial condition.

We are subject to a broad range of environmental, health, and safety laws and regulations. These laws and regulations impose increasingly stringent environmental, health, and safety protection standards and permitting requirements regarding, among other things, air emissions, wastewater storage, treatment, and discharges, the use and handling of hazardous or toxic materials, waste disposal practices, the remediation of environmental contamination, and working conditions for our employees. Some environmental laws, such as Superfund, the Clean Water Act, and comparable laws in U.S. states and other jurisdictions world-wide, impose joint and several liability for the cost of environmental remediation, natural resource damages, third party claims, and other expenses, without regard to the fault or the legality of the original conduct, on those persons who contributed to the release of a hazardous substance into the environment. We may also be affected by future laws or regulations, including those imposed in response to energy, climate change, geopolitical, or similar concerns. These laws may impact the sourcing of raw materials and the manufacture and distribution of our products and place restrictions and other requirements on the products that we can sell in certain geographical locations.

We believe that certification and compliance issues are critical to adoption of our lighting systems, and failure to obtain such certification or compliance would harm our business.

We are required to comply with certain legal requirements governing the materials in our products. Although we are not aware of any efforts to amend any existing legal requirements or implement new legal requirements in a manner with which we cannot comply, our net sales might be adversely affected if such an amendment or implementation were to occur.

Moreover, although not legally required to do so, we strive to obtain certification for substantially all our products. In the United States, we seek certification on substantially all of our products from Underwriters Laboratories (UL®) or Intertek Testing Services (ETL®). Although we believe that our broad knowledge and experience with electrical codes and safety standards have facilitated certification approvals, we cannot ensure that we will be able to obtain any such certifications for our new products or that, if certification standards are amended, that we will be able to maintain such certifications for our existing products. Moreover, although we are not aware of any effort to amend any existing certification standard or implement a new certification standard in a manner that would render us unable to maintain certification for our existing products or obtain ratification for new products, our net sales might be adversely affected if such an amendment or implementation were to occur.

Failure to effectively estimate employer-sponsored health insurance premiums and incremental costs due to the Affordable Healthcare Act could materially and adversely affect our results of operations, financial position, and cash flows.

In March 2010, the United States federal government enacted comprehensive health care reform legislation, which, among other things, includes guaranteed coverage requirements, eliminates pre-existing condition exclusions and annual and lifetime maximum limits, restricts the extent to which policies can be rescinded, and imposes new taxes on health insurers, self-insured companies, and health care benefits. The legislation imposes implementation effective dates that began in 2010 and extend through 2020 with many of the changes requiring additional guidance from federal agencies and regulations. Possible adverse effects could include increased costs, exposure to expanded liability, and requirements for us to revise the ways in which healthcare and other benefits are provided to employees. We continue to monitor the potential impacts the health care reform legislation will have on our financial results.

We may be subject to legal claims against us or claims by us which could have a significant impact on our resulting financial performance.

At any given time, we may be subject to litigation, the disposition of which may have an adverse effect upon our business, financial condition, or results of operation. Such claims include but are not limited to and may arise from product liability and related claims in the event that any of the products that we sell is faulty or contains defects in materials or design. We may be subject to patent infringement claims from our products. In addition, we may be subject to claims by our lenders, claims for rent, and claims from our vendors on our accounts payable; and although we have been able to obtain understandings with the foregoing and have informal forbearance agreements from those parties, one or more of them may elect to commence collection proceedings which could result in judgments against us and have a significant negative impact on our operations.

The requirements of being a public company may strain our resources, divert management's attention and affect our ability to attract and retain executive management and qualified board members.

As a public company, we are subject to the reporting requirements of the Securities Exchange Act of 1934, as amended, or the Exchange Act, the Sarbanes-Oxley Act, the Dodd-Frank Act, and other applicable securities rules and regulations. Compliance with these rules and regulations increases our legal and financial compliance costs, make some activities more difficult, time-consuming or costly, and increase demand on our systems and resources, particularly after we are no longer an "emerging growth company," as defined in the Jumpstart our Business Startups Act, or the JOBS Act. The Exchange Act requires, among other things, that we file annual, quarterly and current reports with respect to our business and operating results. The Sarbanes-Oxley Act requires, among other things, that we maintain effective disclosure controls and procedures and internal control over financial reporting. In order to maintain and, if required, improve our disclosure controls and procedures and internal control over financial reporting to meet this standard, significant resources and management oversight may be required. As a result, management's attention may be diverted from other business concerns which could adversely affect our business and operating results. We may need to hire more employees in the future or engage outside consultants who will increase our costs and expenses.

In addition, changing laws, regulations and standards relating to corporate governance and public disclosure are creating uncertainty for public companies, increasing legal and financial compliance costs and making some activities more time consuming. These laws, regulations and standards are subject to varying interpretations, in many cases due to their lack of specificity, and, as a result, their application in practice may evolve over time as new guidance is provided by regulatory and governing bodies. This could result in continuing uncertainty regarding compliance matters and higher costs necessitated by ongoing revisions to disclosure and governance practices. We intend to invest resources to comply with evolving laws, regulations and standards, and this investment may result in increased general and administrative expenses and a diversion of management's time and attention from revenue-generating activities to compliance activities. If our efforts to comply with new laws, regulations and standards differ from the activities intended by regulatory or governing bodies due to ambiguities related to their application and practice, regulatory authorities may initiate legal proceedings against us and our business may be adversely affected.

However, for as long as we remain an "emerging growth company," we may take advantage of certain exemptions from various reporting requirements that are applicable to public companies that are not "emerging growth companies" including, but not limited to, not being required to comply with the auditor attestation requirements of Section 404, reduced disclosure obligations regarding executive compensation in our periodic reports and proxy statements, and exemptions from the requirements of holding a nonbinding advisory vote on executive compensation and shareholder approval of any golden parachute payments not previously approved. We may take advantage of these reporting exemptions until we are no longer an "emerging growth company."

We would cease to be an "emerging growth company" upon the earliest of: (i) the first fiscal year following the fifth anniversary of our becoming a reporting company, (ii) the first fiscal year after our annual gross revenues are $1.0 billion or more, (iii) the date on which we have, during the previous three-year period, issued more than $1.0 billion in non-convertible debt securities, or (iv) as of the end of any fiscal year in which the market value of our Common Stock held by non-affiliates exceeded $75 million as of the end of the second quarter of that fiscal year.

We also expect that being a public company and these new rules and regulations will make it more expensive for us to obtain director and officer liability insurance, and we may be required to accept reduced coverage or incur substantially higher costs to obtain coverage. These factors could also make it more difficult for us to attract and retain qualified members of our board of directors, particularly to serve on our audit committee and compensation committee, and qualified executive officers.

As a result of disclosure of information in this Prospectus and in future filings required of a public company, our business and financial condition will become more visible, which we believe may result in threatened or actual litigation, including by competitors and other third parties. If such claims are successful, our business and operating results could be adversely affected, and even if the claims do not result in litigation or are resolved in our favor, these claims, and the time and resources necessary to resolve them, could divert the resources of our management and adversely affect our business and operating results.

We are an "emerging growth company" and we cannot be certain if the reduced disclosure requirements applicable to emerging growth companies will make our Common Stock less attractive to investors.

We are an "emerging growth company," as defined in the JOBS Act, and we may take advantage of certain exemptions from various reporting requirements that are applicable to public companies that are not "emerging growth companies" including, but not limited to, not being required to comply with the auditor attestation requirements of Section 404, reduced disclosure obligations regarding executive compensation in our periodic reports and proxy statements, and exemptions from the requirements of holding a nonbinding advisory vote on executive compensation and shareholder approval of any golden parachute payments not previously approved. We cannot predict if investors will find our Common Stock less attractive because we may rely on these exemptions. If some investors find our Common Stock less attractive as a result, there may be a less active trading market for our Common Stock and our stock price may be more volatile.

In addition, Section 107 of the JOBS Act also provides that an "emerging growth company" can take advantage of the extended transition period provided in Section 7(a)(2)(B) of the Securities Act for complying with new or revised accounting standards. In other words, an "emerging growth company" can delay the adoption of certain accounting standards until those standards would otherwise apply to private companies. However, we are choosing to "opt out" of such extended transition period, and as a result, we will comply with new or revised accounting standards on the relevant dates on which adoption of such standards is required for non-emerging growth companies. Section 107 of the JOBS Act provides that our decision to opt out of the extended transition period for complying with new or revised accounting standards is irrevocable.

Our management and principal shareholders have the ability to significantly influence or control matters requiring a shareholder vote and other shareholders may not have the ability to influence corporate transactions.

Currently, our principal shareholders own in excess of a majority of our outstanding Common Stock. As a result, they have the ability to determine the outcome on all matters requiring approval of our shareholders, including the election of directors and approval of significant corporate transactions.

RISKS RELATING TO OUR COMMON STOCK

There is no trading market for our securities and there can be no assurance that such a market will develop in the future.

We intend to cause an application to be filed on our behalf to trade our Common Stock on the Over-the-Counter Bulletin Board ("OTCQB") in the near future. There is no assurance that our application will be approved, or once approved that a market will develop in the future or, if developed, that it will continue. In the absence of a public trading market, an investor may be unable to liquidate his investment in our Company.

There are no automated systems for negotiating trades on the OTCQB and it is possible for the price of a stock to go up or down significantly during a lapse of time between placing a market order and its execution, which may affect your trades in our securities.

Because there are no automated systems for negotiating trades on the OTCQB, they are conducted via telephone. In times of heavy market volume, the limitations of this process may result in a significant increase in the time it takes to execute investor orders. Therefore, when investors place market orders, an order to buy or sell a specific number of shares at the current market price, it is possible for the price of a stock to go up or down significantly during the lapse of time between placing a market order and its execution.

If our application to trade our Common Stock is approved, our stock will be considered a "penny stock" so long as it trades below $5.00 per share. This can adversely affect its liquidity.

If our application to trade our Common Stock on the OTCQB is approved, of which there can be no assurance, it is anticipated that our Common Stock will be considered a "penny stock" and will continue to be considered a penny stock so long as it trades below $5.00 per share and as such, trading in our Common Stock will be subject to the requirements of Rule 15g-9 under the Securities Exchange Act of 1934. Under this rule, broker/dealers who recommend low-priced securities to persons other than established customers and accredited investors must satisfy special sales practice requirements. The broker/dealer must make an individualized written suitability determination for the purchaser and receive the purchaser's written consent prior to the transaction.

SEC regulations also require additional disclosure in connection with any trades involving a "penny stock," including the delivery, prior to any penny stock transaction, of a disclosure schedule explaining the penny stock market and its associated risks. In addition, broker-dealers must disclose commissions payable to both the broker-dealer and the registered representative and current quotations for the securities they offer. The additional burdens imposed upon broker-dealers by such requirements may discourage broker-dealers from recommending transactions in our securities, which could severely limit the liquidity of our securities and consequently adversely affect the market price for our securities. In addition, few broker or dealers are likely to undertake these compliance activities. Other risks associated with trading in penny stocks could also be price fluctuations and the lack of a liquid market.

Any adverse effect on the market price of our Common Stock could make it difficult for us to raise additional capital through sales of equity securities at a time and at a price that we deem appropriate.

Sales of substantial amounts of our Common Stock, or in anticipation that such sales could occur, may materially and adversely affect prevailing market prices for our Common Stock, if and when such market develops in the future.

The market price of our Common Stock may fluctuate significantly in the future.

If our application to trade our Common Stock on the OTCQB is approved, we expect that the market price of our Common Stock may fluctuate in response to one or more of the following factors, many of which are beyond our control:

- competitive pricing pressures;
- our ability to market our services on a cost-effective and timely basis;
- our inability to obtain working capital financing, if needed;
- changing conditions in the market;
- changes in market valuations of similar companies;
- stock market price and volume fluctuations generally;
- regulatory developments;
- fluctuations in our quarterly or annual operating results;
- additions or departures of key personnel; and
- future sales of our Common Stock or other securities.

The price at which you purchase shares of our Common Stock may not be indicative of the price that will prevail in the trading market. You may be unable to sell your shares of Common Stock at or above your purchase price, which may result in substantial losses to you and which may include the complete loss of your investment. In the past, securities class action litigation has often been brought against a company following periods of stock price volatility. We may be the target of similar litigation in the future. Securities litigation could result in substantial costs and divert management's attention and our resources away from our business. Any of the risks described above could adversely affect our sales and profitability and also the price of our Common Stock.

Provisions of our Articles of Incorporation and Bylaws may delay or prevent a take-over that may not be in the best interests of our stockholders.

Provisions of our Articles of Incorporation and Bylaws may be deemed to have anti-takeover effects, which include when and by whom special meetings of our stockholders may be called, and may delay, defer or prevent a takeover attempt.

The requirements of being a public company may strain our resources, divert management's attention and affect our ability to attract and retain executive management and qualified board members.

As a public company, we will be subject to the reporting requirements of the Securities Exchange Act of 1934, as amended, the Sarbanes-Oxley Act, the Dodd-Frank Act, and other applicable securities rules and regulations. Compliance with these rules and regulations will increase our legal and financial compliance costs, make some activities more difficult, time-consuming or costly and increase demand on our systems and resources, particularly after we are no longer an "emerging growth company," as defined in the Jumpstart our Business Startups Act, or the JOBS Act. The Exchange Act requires, among other things, that we file annual, quarterly and current reports with respect to our business and operating results. The Sarbanes-Oxley Act requires, among other things, that we maintain effective disclosure controls and procedures and internal control over financial reporting. In order to maintain and, if required, improve our disclosure controls and procedures and internal control over financial reporting to meet this standard, significant resources and management oversight may be required. As a result, management's attention may be diverted from other business concerns, which could adversely affect our business and operating results. We may need to hire more employees in the future or engage outside consultants, which will increase our costs and expenses.

In addition, changing laws, regulations and standards relating to corporate governance and public disclosure are creating uncertainty for public companies, increasing legal and financial compliance costs and making some activities more time consuming. These laws, regulations and standards are subject to varying interpretations, in many cases due to their lack of specificity, and, as a result, their application in practice may evolve over time as new guidance is provided by regulatory and governing bodies. This could result in continuing uncertainty regarding compliance matters and higher costs necessitated by ongoing revisions to disclosure and governance practices. We intend to invest resources to comply with evolving laws, regulations and standards, and this investment may result in increased general and administrative expenses and a diversion of management's time and attention from revenue-generating activities to compliance activities. If our efforts to comply with new laws, regulations and standards differ from the activities intended by regulatory or governing bodies due to ambiguities related to their application and practice, regulatory authorities may initiate legal proceedings against us and our business may be adversely affected.

However, for as long as we remain an “emerging growth company,” we may take advantage of certain exemptions from various reporting requirements that are applicable to public companies that are not “emerging growth companies” including, but not limited to, not being required to comply with the auditor attestation requirements of Section 404 of the Sarbanes Oxley Act, reduced disclosure obligations regarding executive compensation in our periodic reports and proxy statements, and exemptions from the requirements of holding a nonbinding advisory vote on executive compensation and shareholder approval of any golden parachute payments not previously approved. We may take advantage of these reporting exemptions until we are no longer an “emerging growth company.”

We would cease to be an “emerging growth company” upon the earliest of: (i) the first fiscal year following the fifth anniversary of this offering, (ii) the first fiscal year after our annual gross revenues are $1.0 billion or more, (iii) the date on which we have, during the previous three-year period, issued more than $1.0 billion in non-convertible debt securities, or (iv) as of the end of any fiscal year in which the market value of our Common Stock held by non-affiliates exceeded $700 million as of the end of the second quarter of that fiscal year.

We also expect that being a public company and these new rules and regulations will make it more expensive for us to obtain director and officer liability insurance, and we may be required to accept reduced coverage or incur substantially higher costs to obtain coverage once we put such coverages in place, which we intend to implement in the near future. These factors could also make it more difficult for us to attract and retain qualified members of our board of directors, particularly to serve on our audit committee and compensation committee, and qualified executive officers.

As a result of disclosure of information in this Prospectus and in filings required of a public company, our business and financial condition will become more visible, which we believe may result in threatened or actual litigation, including by competitors and other third parties. If such claims are successful, our business and operating results could be adversely affected, and even if the claims do not result in litigation or are resolved in our favor, these claims, and the time and resources necessary to resolve them, could divert the resources of our management and adversely affect our business and operating results.

The market price for our Common Stock will be particularly volatile given our status as a relatively unknown company, with a limited operating history and lack of profits which could lead to wide fluctuations in our share price. You may be unable to sell your Common Stock at or above your purchase price, which may result in substantial losses to you.

While there is no market for our Common Stock, our price volatility in the future will be particularly volatile when compared to the shares of larger, more established companies that trade on a national securities exchange and have large public floats. The volatility in our share price will be attributable to a number of factors. First, our Common Stock will be, compared to the shares of such larger, more established companies, sporadically and thinly traded. As a consequence of this limited liquidity, the trading of relatively small quantities of shares by our shareholders may disproportionately influence the price of those shares in either direction. The price for our shares could decline precipitously in the event that a large number of our Common Stock are sold on the market without commensurate demand. Secondly, we are a speculative or “risky” investment due to our limited operating history and lack of profits to date, and uncertainty of future market acceptance for our potential products. As a consequence of this enhanced risk, more risk-adverse investors may, under the fear of losing all or most of their investment in the event of negative news or lack of progress, be more inclined to sell their shares on the market more quickly and at greater discounts than would be the case with the stock of a larger, more established company that trades on a national securities exchange and has a large public float. Many of these factors are beyond our control and may decrease the market price of our Common Stock, regardless of our operating performance. We cannot make any predictions or projections as to what the prevailing market price for our Common Stock will be at any time.

Our future results may vary significantly which may adversely affect the price of our Common Stock.

It is possible that our quarterly revenues and operating results may vary significantly in the future and that period-to-period comparisons of our revenues and operating results are not necessarily meaningful indicators of the future. You should not rely on the results of one quarter as an indication of our future performance. It is also possible that in some future quarters, our revenues and operating results will fall below our expectations or the expectations of market analysts and investors. If we do not meet these expectations, the price of our Common Stock may decline significantly.

We are classified as an "emerging growth company" as well as a "smaller reporting company" and we cannot be certain if the reduced disclosure requirements applicable to emerging growth companies and smaller reporting companies will make our Common Stock less attractive to investors.

As a reporting company under the Exchange Act, we expect to be classified as an "emerging growth company," as defined in the JOBS Act, we may take advantage of certain exemptions from various reporting requirements that are applicable to other public companies, including, but not limited to, not being required to comply with the auditor attestation requirements of Section 404 of the Sarbanes-Oxley Act, reduced disclosure obligations regarding executive compensation in our periodic reports and proxy statements, and exemptions from the requirements of holding a nonbinding advisory vote on executive compensation and shareholder approval of any golden parachute payments not previously approved. We cannot predict if investors will find our Common Stock less attractive because we may rely on these exemptions. If some investors find our Common Stock less attractive as a result, there may be a less active trading market for our Common Stock and our stock price may be more volatile.

Section 107 of the JOBS Act provides that an "emerging growth company" can take advantage of the extended transition period provided in Section 7(a)(2)(B) of the Securities Act of 1933 (the "Securities Act" or "33 Act") for complying with new or revised accounting standards. In other words, an "emerging growth company" can delay the adoption of certain accounting standards until those standards would otherwise apply to private companies. We have irrevocably opted out of the extended transition period for complying with new or revised accounting standards pursuant to Section 107(b) of the JOBS Act.

We could remain an "emerging growth company" for up to five years, or until the earliest of: (i) the last day of the first fiscal year in which our annual gross revenues exceed $1 billion, (ii) the date that we become a "large accelerated filer" as defined in Rule 12b-2 under the Exchange Act, which would occur if the market value of our Common Stock that is held by non-affiliates exceeds $700 million as of the last business day of our most recently completed second fiscal quarter, or (iii) the date on which we have issued more than $1 billion in non-convertible debt during the preceding three-year period.

Notwithstanding the above, we expect that we would be a "smaller reporting company." In the event that we are still considered a "smaller reporting company," at such time are we cease being an "emerging growth company," the disclosure we will be required to provide in our SEC filings will increase, but will still be less than it would be if we were not considered either an "emerging growth company" or a "smaller reporting company." Specifically, similar to "emerging growth companies," "smaller reporting companies" are able to provide simplified executive compensation disclosures in their filings; are exempt from the provisions of Section 404(b) of the Sarbanes-Oxley Act requiring that independent registered public accounting firms provide an attestation report on the effectiveness of internal control over financial reporting; and have certain other decreased disclosure obligations in their SEC filings. Decreased disclosures in our SEC filings due to our status as an "emerging growth company" or "smaller reporting company" may make it harder for investors to analyze our results of operations and financial prospects. Should we cease to be an "emerging growth company" but remain a "smaller reporting company", we would be required to: (1) comply with new or revised US GAAP accounting standards applicable to public companies, (2) comply with new Public Company Accounting Oversight Board requirements applicable to the audits of public companies, and (3) to make additional disclosures with respect to related party transactions, namely Item 404(d).

Risks Relating To This Offering

There is no public market for the securities and even if a market is created, the market price of our Common Stock will be subject to volatility.

Prior to this Offering, there has been no public market for our securities and there can be no assurance that an active trading market for the securities offered herein will develop after this Offering, or, if developed, be sustained. We anticipate that, upon completion of this Offering, we will cause an application to be filed on our behalf to list our Common Stock for trading on the OTC Bulletin Board. If for any reason, however, our application is not approved or if and when listed we do not take all action necessary to allow such market to continue quotation on the OTC Bulletin Board or a public trading market does not develop, purchasers of our Common Stock may have difficulty selling their securities should they desire to do so and holders may lose their entire investment.

FINRA sales practice requirements may limit a stockholder's ability to buy and sell our stock.

The Financial Industry Regulatory Authority ("FINRA") has adopted rules that require that in recommending an investment to a customer, a broker-dealer must have reasonable grounds for believing that the investment is suitable for that customer. Prior to recommending speculative low priced securities to their non-institutional customers, broker-dealers must make reasonable efforts to obtain information about the customer's financial status, tax status, investment objectives and other information. Under interpretations of these rules, the FINRA believes that there is a high probability that speculative low priced securities will not be suitable for at least some customers. The FINRA requirements make it more difficult for broker-dealers to recommend that their customers buy our Common Stock, which may have the effect of reducing the level of trading activity in our Common Stock. As a result, fewer broker-dealers may be willing to make a market in our Common Stock, reducing a stockholder's ability to resell shares of our Common Stock.

State securities laws may limit secondary trading, which may restrict the states in which you can sell the shares offered by this Prospectus.

If you purchase shares of our Common Stock sold in this Offering, you may not be able to resell the shares in any state unless and until the shares of our Common Stock are qualified for secondary trading under the applicable securities laws of such state or there is confirmation that an exemption, such as listing in certain recognized securities manuals, is available for secondary trading in such state. There can be no assurance that we will be successful in registering or qualifying our Common Stock for secondary trading, or identifying an available exemption for secondary trading in our Common Stock in every state. If we fail to register or qualify, or to obtain or verify an exemption for the secondary trading of, our Common Stock in any particular state, our Common Stock could not be offered or sold to, or purchased by, a resident of that state. In the event that a significant number of states refuse to permit secondary trading in our Common Stock, the market for our Common Stock will be limited which could drive down the market price of our Common Stock and reduce the liquidity of the shares of our Common Stock and a stockholder's ability to resell shares of our Common Stock at all or at current market prices, which could increase a stockholder's risk of losing some or all of his investment.

USE OF PROCEEDS

We will receive none of the proceeds from the sale of the Common Stock issued and held by our Selling Stockholders in this Offering.

MARKET PRICE OF AND DIVIDENDS ON THE COMPANY'S COMMON EQUITY AND RELATED STOCKHOLDER MATTERS

Market Information

As of the date of this Prospectus there is no market for our Common Stock. We intend to take certain steps to cause a licensed market maker to file an application with FINRA to list our Common Stock for trading on the OTCQB. There can be no assurances that our Common Stock will be approved for listing on the OTCQB, or any other existing U.S. trading market. *See* "RISK FACTORS."

Holders

As of the date of this Prospectus we had 47 holders of record for our Common Shares. *See* "DESCRIPTION OF SECURITIES."

We are registering the 2,485,432 shares of Common Stock held by 41 holders of our Shares in our registration statement of which this Prospectus is a part.

Dividend Policy

We have not paid any dividends since our incorporation and do not anticipate the payment of dividends in the foreseeable future. At present, our policy is to retain earnings, if any, to develop and market our products. The payment of dividends in the future will depend upon, among other factors, our earnings, capital requirements, and operating financial conditions.

SELLING STOCKHOLDERS

The Selling Stockholders named in this Prospectus are offering the 2,485,432 shares of Common Stock offered through this Prospectus. The Selling Stockholders acquired the 2,485,432 shares of Common Stock offered through this Prospectus from us in either our private placement transactions pursuant to Regulation D promulgated under the 33 Act, via assignment from existing shareholders or as a result of other authorized issuance by our Board of Directors pursuant to available exemptions from registration.

The following table provides as of the date of this Prospectus, information regarding the beneficial ownership of our Common Stock held by each of the Selling Stockholders and the percentage owned by each Selling Stockholder. Assuming all of the shares registered below are sold by the Selling Stockholders, none of the Selling Stockholders will own one percent or more or our Common Stock.

Name of Selling Shareholder[1]	Shares of Common Stock Owned	% of Ownership
ANN FRIEDBERG	642	*
RAMON ADONI	1,285	*
ALLEN APPELSTEIN	1,285	*
RONNIE B ARONSON & HOWARD ARONSON JT	642	*
BLAKE BENDETT	642	*
JOY BENDETT	1,285	*
DALE BROADRICK	513,904	5.1%
KRISTEN CAMPAGNA	7,709	*
CHERRY PIPES LTD[2]	128,476	1.3%
PEDRO D CORREA	6,424	*
CLIFFORD J DRAGONETTI	642	*
DANIEL FEINBERG	642	*
FREDERICK M FRIEDMAN	642	*
MICHAEL FRIEDMAN	90,576	*
GARY GELMAN	12,848	*
RYAN KAVANAUGH	3,854	*
KEVIN A KIRSTEIN	642	*
DANIEL KRUPA	1,285	*
JODI KUDLER	51,390	*
HOLLY J LAND	13,490	*
CAROL N LEVINE	642	*
GEORGE LEVY	359,732	3.6%
STACIE LEVY	642	*
MONA LIEBMANN	64.880	*
RONALD LIEBMANN	234,212	2.3%
SHAWN MACARTHUR	64,238	*
MAGDALENA MUNIAK	195,284	2%
RONALD E NEDRY	32,119	*
PETER GOLD REVOCABLE LIVING TRUST	102,781	1%
PETER GOLD	102,781	1%
GEORGE B PICK	6,424	*
HOWARD SCHNEIDER & JIM CAVANAUGH JT TEN	128,476	1.3%
CHERYL SCHNEIDLER	1,651	*
DENNIS SCHNEIDLER	1,651	*
MICHAEL SCHNEIDLER	1,651	*
MATHEW ASHER SCHWARTZ	825	*
DAVID B SHEPARD & MYRNA A SHEPARD JT EN	38,543	*
ANDREW TELSEY[3]	146,145	1.5%
PAUL STEPHENS	128,476	1.3%
NICHOLAS J TERRICONE	23,126	*
KERRY F WALSH	12,848	*
TOTALS	2,485,432	24.9%

* less than 1%

(1) The named party beneficially owns such shares. The numbers in this table assume that none of the Selling Stockholders purchases additional shares of Common Stock.

(2) The principal of this company is David Cherry.

(3) Mr. Telsey is the owner and principal shareholder of Andrew I. Telsey, P.C., our legal counsel.

None of the Selling Stockholders has had a material relationship with us or any of our affiliates other than as a stockholder at any time within the past three years.

PLAN OF DISTRIBUTION

The Selling Stockholders registering Common Stock and any of his/her pledges, assignees, and successors-in-interest may, from time to time, sell any or all of their shares of Common Stock on any stock exchange, market, or trading facility on which the shares are traded or in private transactions. The Selling Stockholders may offer shares in transactions at fixed or negotiated prices. We intend to encourage a securities broker-dealer to apply on Form 211 to quote our stock in the OTCQB, concurrent with the date of the Prospectus, but we cannot assure when or whether this application will be approved or that, if approved, quotations of our Common Stock will commence on any trading facility or will result in the development of a viable trading market for our shares sufficient to provide stockholders with the opportunity for liquidity. *See* "RISK FACTORS." Sales may be at fixed or negotiated prices. A selling security holder may use any one or more of the following methods when selling shares:

- ordinary brokerage transactions and transactions in which the broker-dealer solicits purchasers;
- block trades in which the broker-dealer will attempt to sell the shares as agent but may position and resell a portion of the block as principal to facilitate the transaction;
- purchases by a broker-dealer as principal and resale by the broker-dealer for its account;
- an exchange distribution in accordance with the rules of the applicable exchange;
- privately negotiated transactions;
- settlement of short sales entered into after the effective date of the registration statement of which this Prospectus is a part;
- broker-dealers may agree with the selling security holders to sell a specified number of such shares at a stipulated price per share;
- through the writing or settlement of options or other hedging transactions, whether through an options exchange or otherwise;
- a combination of any such methods of sale; or
- any other method permitted pursuant to applicable law.

Broker-dealers engaged by the Selling Stockholders may arrange for other broker-dealers to participate in sales in amounts to be negotiated, but in the case of an agency transaction not in excess of a customary brokerage commission, and in the case of a principal transaction a markup or markdown not in excessive amounts. Each Selling Stockholder is an underwriter, within the meaning of Section 2(a)(11) of the Securities Act. Any broker-dealers or agents that participate in the sale of the Common Stock or interests therein may also be deemed to be an "underwriter" within the meaning of Section 2(a)(11) of the Securities Act. Any discounts, commissions, concessions or profit earned on any resale of the shares may be underwriting discounts and commissions under the Securities Act. A Selling Stockholder, who is an "underwriter" within the meaning of Section 2(a)(11) of the Securities Act is subject to the Prospectus delivery requirements of the Securities Act.

We are bearing all costs relating to the registration of the Common Stock, which are estimated at approximately $42,386. The Selling Stockholders, however, will pay any commissions or other fees payable to brokers or dealers in connection with the sale of the Common Stock. We are paying the expenses of the Offering because we seek to enable our Common Stock to be traded on the OTC Bulletin Board. We believe that the registration of the resale of shares on behalf of existing shareholders may facilitate the development of a public market in our Common Stock if our Common Stock is approved for trading on the OTC Bulletin Board. We have agreed to indemnify the Selling Stockholders against certain losses, claims, damages, and liabilities, including liabilities under the 33 Act.

We agreed to keep this Prospectus effective until the earlier of: (i) the date on which the shares may be resold by the Selling Stockholders without registration by reason of Rule 144 under the Securities Act or any other rule of similar effect, or (ii) all of the shares have been sold pursuant to this Prospectus or Rule 144 under the Securities Act or any other rule of similar effect. The resale shares will be sold only through registered or licensed brokers or dealers if required under applicable state securities laws. In addition, in certain states, the resale shares may not be sold unless they have been registered or qualified for sale in the applicable state or an exemption from the registration or qualification requirement is available and is complied with.

Under applicable rules and regulations under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), any person engaged in the distribution of the resale shares may not simultaneously engage in market-making activities with respect to the Common Stock for the applicable restricted period, as defined in Regulation M, prior to the commencement of the distribution. In addition, the Selling Stockholders will be subject to applicable provisions of the Exchange Act and the rules and regulations thereunder, including Regulation M, which may limit the timing of purchases and sales of shares of the Common Stock by the selling stockholders or any other person. We will make copies of this Prospectus available to the Selling Stockholders and have informed them of the need to deliver a copy of this Prospectus to each purchaser at or prior to the time of the sale.

Some of the information in this Prospectus contains forward-looking statements that involve substantial risks and uncertainties. You can identify these statements by forward-looking words such as "may," "will," "expect," "anticipate," "believe," "estimate," and "continue," or similar words. You should read statements that contain these words carefully because they:

- discuss our future expectations;
- contain projections of our future results of operations or of our financial condition; and
- state other "forward-looking" information.

We believe it is important to communicate our expectations. However, there may be events in the future that we are not able to accurately predict or over which we have no control. Our actual results and the timing of certain events could differ materially from those anticipated in these forward-looking statements as a result of certain factors, including those set forth under "RISK FACTORS" and "DESCRIPTION OF BUSINESS" and elsewhere in this Prospectus. *See* "RISK FACTORS."

MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

Overview

We were originally formed in the State of Florida on October 6, 2009 as a limited liability company. On April 24, 2014 we reorganized as a Florida corporation. Since inception we have been engaged in the design, development, marketing and sales of energy-efficient lighting systems and solutions. We have intended to create and develop a reliable source of revenue from our activities in order to create the opportunity to market proprietary products that can be utilized both in a commercially beneficial manner, as well as on a custom basis.

We have never been subject to any bankruptcy proceeding. Our executive offices are located at 2060 NW Boca Raton Blvd, Suite 6, Boca Raton, FL 33431, telephone (561) 997-7270**.** Our website address is www.illuminationamerica.com.

Results of Operations

Comparison of Results of Operations for the nine months ended September 30, 2015 and 2014

During the nine months ended September 30, 2015, we generated revenues of $172,922, compared to revenues of $73,035 during the nine months ended September 30, 2014, an increase of $99,887. We believe that our quarterly and annual revenues and gross margins are not indicative of sustainable revenue and margin levels we expect to achieve. Additionally, LED projects vary significantly in size and complexity. Therefore, until we achieve higher sustainable revenue levels individual LED projects could have a material impact on revenue comparisons from period to period. Our revenues increased during the nine months ended September 30, 2015 compared to the same period in 2014 because the projects we undertook during the relevant period in 2015 were larger.

Operating expenses during the nine months ended September 30, 2015, were $662,547, compared to operating expenses of $187,907 incurred during the nine months ended September 30, 2014, an increase of $474,640. The principal reason for this increase is $350,000 in non-cash stock compensation incurred during the relevant period in 2015, compared to $0 in the prior period. The remaining expense increase in the 2015 period primarily comprised of General and Administrative expenses commensurate with our increased selling and operating activity. Other expenses remained relatively constant during this period, except for payroll expense, which decreased by $14,275.

We also generated $18,649 in additional income from subletting a portion of our leased office space.

As a result, we generated a net loss of $611,616 during the nine months ended September 30, 2015 ($0.09 per share), compared to a net loss of $139,270 during the nine months ended September 30, 2014 ($0.02 per share)

Comparison of Results of Operations for the three months ended September 30, 2015 and 2014

During the three months ended September 30, 2015, we generated revenues of $20,686, compared to revenues of $59,773 during the three months ended September 30, 2014, a decrease of $39,087. This decrease was attributable to delays in production and delivery of custom fixtures, as well as fewer projects during this period. As discussed above due to early stage nature of our business we do not believe this is indicative of future anticipated sales levels although there can be no assurance.

Operating expenses during the three months ended September 30, 2015, were $504,805, compared to operating expenses of $84,381 incurred during the three months ended September 30, 2014, an increase of $420,424. The principal reason for this increase is primarily attributable to $350,000 in non-cash stock compensation expenses during the relevant period in 2015, compared to $0 in the prior period. Other increased expenses during the three month period ended September 30, 2015 compared to the same 3 month period in 2014 included payroll expense, which increased $10,700. We also generated approximately $6,000 in additional income from subletting a portion of our leased office space.

As a result, we generated a net loss of $523,912 during the three months ended September 30, 2015 ($0.08 per share), compared to a net loss of $48,288 during the three months ended September 30, 2014 ($0.01 per share)

Comparison of Results of Operations for the Years ended December 31, 2014 and 2013

During the years ended December 31, 2014 and 2013 we generated revenues of $114,696 and $63,970, respectively. This increase in revenues was as a result of what we consider to be expected business development, as well as our engaging in larger projects in 2014. We believe that our quarterly and annual revenues and gross margins are not indicative of sustainable revenue and margin levels we expect to achieve. Additionally, LED projects vary significantly in size and complexity. Therefore, until we achieve higher sustainable revenue levels individual LED projects could have a material impact on revenue comparisons from period to period.

Operating expenses during the year ended December 31, 2014, were $260,464, compared to operating expenses of $256,981 during the year ended December 31, 20143, an increase of $3,483. While general and administrative costs increased by $65,521 during 2014, this increase was offset by a decrease in consulting expenses of $78,905 in 2014 from 2013. Professional fees also increased by $32,956 during 2014. We anticipate that our operating expenses will increase in the future as a result of increased business opportunities.

As a result, we generated a net loss of $209,882 during the year ended December 31, 2014 ($0.03 per share), compared to a net loss of $265,923 during the year ended December 31, 2013 ($0.04 per share).

LIQUIDITY AND CAPITAL RESOURCES

At September 30-, 2015, we had $7,957 in cash.

Net cash used in operating activities was $(658,219) during the nine months ended September 30, 2015, compared to ($132,523) during the similar period in 2014. We anticipate that overhead costs in current operations will increase in the future as a result of our anticipated increased marketing activities.

Cash flows provided or used in investing activities were $0 during the nine months ended September 30, 2015 and 2014. Cash flows provided or used by financing activities were $665,000 and $114,000 during the nine months ended September 30, 2015 and 2014, respectively.

During the years ended December 31, 2012, 2013 and 2014, as well as in 2015, we undertook private offerings of our Common Stock wherein we sold an aggregate of 1,569,800 shares of our Common Stock (1,991,254 shares, post forward split) for gross proceeds of $1,569,800 ($1.00 per share, $0.78 per share post-split) to 36 “accredited” investors, as that term is defined under the Securities Act of 1933, as amended, as well as three non-residents of the United States. All of the shares sold in this private offering are being registered herein. Subsequently, in December 2015, we undertook a forward split of our issued and outstanding Common Stock whereby each share of Common Stock was exchanged for 1.2847603145 shares, with fractional shares rounded to the nearest round number. All references in the Prospectus to our outstanding Common Shares is presented on a post forward split basis, unless indicated otherwise.

We believe that our principal difficulty in our inability to successfully generate profits has been the lack of available capital to operate and expand our business. We believe we need a minimum of approximately $1,000,000 in additional working capital to be utilized for beta testing of our website, intellectual property filings, product development, marketing and working capital. As of the date of this Prospectus we have no commitment from any investor or investment-banking firm to provide us with the necessary funding and there can be no assurances we will obtain such funding in the future. Failure to obtain this additional financing will have a material negative impact on our ability to generate profits in the future. *See* "RISK FACTORS."

CRITICAL ACCOUNTING POLICIES AND ESTIMATES

Critical accounting estimates – The discussion and analysis of our financial condition and results of operations are based upon our consolidated financial statements, which have been prepared in accordance with accounting principles generally accepted in the United States. The preparation of these consolidated financial statements requires us to make estimates and judgments that affect the amounts of assets, liabilities, revenues and expenses, and related disclosure of contingent assets and liabilities. On an on-going basis, we evaluate our estimates based on historical experience and on various other assumptions that are believed to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates under different assumptions or conditions. The following represents a summary of our critical accounting policies, defined as those policies that we believe are the most important to the portrayal of our financial condition and results of operations and that require management's most difficult, subjective or complex judgments, often as a result of the need to make estimates about the effects of matters that are inherently uncertain.

Stock-based Compensation – We account for stock-based compensation using the fair value method following the guidance set forth in section 718-10 of the FASB Accounting Standards Codification for disclosure about Stock-Based Compensation. This section requires a public entity to measure the cost of employee services received in exchange for an award of equity instruments based on the grant-date fair value of the award (with limited exceptions). That cost will be recognized over the period during which an employee is required to provide service in exchange for the award- the requisite service period (usually the vesting period). No compensation cost is recognized for equity instruments for which employees do not render the requisite service.

Leases – We follow the guidance in ASC 840 " *Leases*," which requires us to evaluate the lease agreements we enter into to determine whether they represent operating or capital leases at the inception of the lease.

INFLATION

Although our operations are influenced by general economic conditions, we do not believe that inflation had a material effect on our results of operations during the nine months ended September 30, 2015.

OFF-BALANCE SHEET ARRANGEMENTS

We have not entered into any off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources and would be considered material to investors.

RECENT ACCOUNTING PRONOUNCEMENTS

Under the Jumpstart Our Business Startups Act, or the JOBS Act, we meet the definition of an "emerging growth company." We have irrevocably elected to opt out of the extended transition period for complying with new or revised accounting standards pursuant to Section 107(b) of the JOBS Act. As a result, we will comply with new or revised accounting standards on the relevant dates on which adoption of such standards is required for non- emerging growth companies.

In May 2014, FASB issued ASU 2014-09, Revenue from Contracts with Customers (Topic 606), which amends the existing accounting standards for revenue recognition.

In June 2014 FASB issued Accounting Standards Update (ASU), ASU 2014-10 regarding development stage entities. The ASU removes the definition of development stage entity, as was previously defined under generally accepted accounting principles in the United States (U.S. GAAP), from the accounting standards codification, thereby removing the financial reporting distinction between development stage entities and other reporting entities from U.S. GAAP. In addition, the ASU eliminates the requirements for development stage entities to (i) present inception-to-date information in the statement of income, cash flow and stockholders' equity, (ii) label the financial statements as those of a development stage entity, (iii) disclose a description of the development stage activities in which the entity is engaged, and (iv) disclose in the first year in which the entity is no longer a development stage entity that in prior years it had been in the development stage.

We follow accounting guidance in ASC 740 – "Accounting for Income Taxes." ASC Topic 740 requires the use of the asset and liability method of accounting for income taxes. Under the asset and liability method of ASC Topic 740, deferred tax assets and liabilities are recognized for the future tax consequences attributable to temporary differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled.

During May 2014, the FASB and IASB issued ASU 2014-09, Revenue from Contracts with Customers, which provides new guidance on the recognition of revenue under ASC 606 and states that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The standard will be effective for annual reporting periods beginning after December 15, 2016, including interim periods within that reporting period. Early adoption is not permitted. The Company is currently evaluating the impact of the adoption of this accounting standard update on the financial position and the results of operations.

On June 10, 2014, The Financial Accounting Standards Board ("FASB") issued Accounting Standards Update No. 2014-10, Development Stage Entities (Topic 915): *Elimination of Certain Financial Reporting Requirements, Including an Amendment to Variable Interest Entities Guidance in Topic 810, consolidation* removes all incremental financial reporting requirements from GAAP for development stage entities, including the removal of Topic 915 from the FASB Accounting Standards Codification. For the first annual period beginning after December 15, 2014, the presentation and disclosure requirements in Topic 915 will no longer be required for the public business entities. The revised consolidation standards are effective one year later, in annual periods beginning after December 15, 2015. Early adoption is permitted. The Company has adopted this amendment effective this current fiscal year.

There were various other accounting standards and interpretations issued during 2014, none of which are expected to have a material impact on our consolidated financial position, operations or cash flows.

DESCRIPTION OF BUSINESS

OVERVIEW

We were originally formed in the State of Florida on October 6, 2009 as a limited liability company. On April 24, 2014 we reorganized as a Florida corporation. Since inception we have been engaged in the design, development, marketing and sales of energy-efficient lighting systems and solutions. Our business currently involves direct sales of LED products, , including customized resolution of client lighting issues, which is where we have been generating our revenues to date. We intend to expand our current business to include proprietary products currently under development, which we intend to enhance over the next 12 to 24 months.

Our current business and intended expansion include the following:

- Direct Sales of Original Equipment Manufacturer ("OEM") Products. To date, all of our revenues have been derived from direct sales earned on products sold by us and our independent sales representatives. These products have been marketed and sold to multi-family housing (REITS), museums, churches and private schools, among others; and

- Solutions. During the third quarter of 2015, we began to align our resources with developing our proprietary LED products. We have or are in the process of developing three products, each of which is expected to provide, high-quality, energy-efficient lighting application alternatives, primarily to the customers and markets requiring specific applications and solutions. This includes development of proprietary fixtures that unlike conventional fluorescent tube fixtures hold the LED tube in a more advantageous way, directing the LED light to achieve a broader and more even beam spread from fixture to fixture. The product is intended for continuous lighting such as hallways, where fixtures are mounted perpendicular to the direction of the hallway. We are in the process of filing our application for a patent for this initial product. *See* "TRADEMARKS/TRADE NAMES/INTELLECTUAL PROPERTY" below.

We are in development of a proprietary portable light source with several applications. This product, which we have named the Multi-tasker, is of our design and is currently being sourced for production. The Multi-tasker is a low voltage magnetic portable LED light bar kit that can be powered by several sources including a car battery, cigarette lighter, or any 110kV outlet. The multi-tasker comes with a 20' extension cord, attachment, built in magnets so it can attach to any metal surface, compound tape for attachment to non-metal surfaces, red and yellow lenses for hazard warnings, the back of the light bar is also a ruler. The Multi-Tasker can be used in cars, boats, trailers, garages, tents, and anywhere where portable light is needed.

Our research and development team is headed by William Andrews who has over 40 years of architectural lighting design experience. He, along with outside consultants, is dedicated to developing and designing leading-edge LED lighting products. We work with contracted manufacturers from design to completion insuring the desired results. By partnering with manufacturers we take advantage of their labor force already in place, as well as their ability to bring our designs quickly to market thereby relieving ourselves of the heavy investment in machinery.

In another example, we are currently working with four manufactures to develop and produce higher end, decorative, vapor proof units that house LED tubes. One manufacturer will provide the base fixture, another is producing a luminous lens of our own design, the third will supply the LED tube, and the fourth will provide the assembly.

Our services commence with a functional and aesthetic analysis that leads to supplying the end products that meet our client's needs. We consider ourselves a full service LED company. We are a direct factory representative that sells direct to the end user.

We pursue three avenues for sales, including:

- Direct sales to high volume retailers such as Auto Zone, Bass Pro Shops, TA Truck Stops, Ace and True Value Hardware of our proprietary multi-purpose portable lighting product. We also intend to market our product to other entities that our sales force identifies. In the future, we also intend to utilize other independent sales brokers in the LED industry, but this is not expected to occur until we are in production with our proprietary product.

- Direct Internet sales at retail pricing.

- Sales through a manufactures' pipeline. Several manufactures wholesale their own proprietary products through the internet, catalogues and direct sales forces. We intend to piggy-back our products through these same channels and generate a royalty from these manufacturers' selling our products.

During 2013, we completed 23 contracts, including installation of (i) interior lighting for G&V LLC, which included a group of 3 restaurants; (ii) Duncan Donuts interior display and outside lighting; (iii) St. Gregory Episcopal Church, including the installation of landscaping lights; and (iv) installation of exhibit lighting at the Museum of Arts, Ft. Lauderdale, FL and The Museum of Science and History, Jacksonville, FL. We also installed a number of various residential fixtures at private residences and businesses.

During 2014, we completed 30 contracts to install LED lighting, including exhibit lighting at The History of Miami Museum and the Blue Shift Project Museum, as well as installation of display case lighting and exterior lighting for various Duncan Donut locations.

During 2015, we completed 27 contracts including exhibit lighting for The History of Miami Museum; interior exhibit lighting at Florida International University/Frost Museum, entry way lighting to individual apartments at The Park of Dorchester and The Park of Knightsbridge; exterior landscape and elevation lighting, interior general lighting and highlighting the alter at St. Gregory's Episcopal Church; exterior parking lot lights and building facade at Lost Tree Preserve; interior and exterior lighting for Aqua Gulf Corp Headquarters; installation of outside fixtures at Burger King; replacement of fluorescent lighting at Papa John's Pizza and at various Duncan Donuts; and installation of interior lighting at St. John Paul gymnasium.

As of the date of this Prospectus we are working on nine commercial projects, including multifamily apartment complexes, corporate Class "A" office buildings, private schools, and others. We estimate that we will generate aggregate gross revenues of approximately $200,000 from these projects. However, there are no assurances that all of these projects will be completed.

We believe that one of our strengths is our ability to understand the uniqueness of LED lighting (being directional in light emission) and knowing which manufacturer of the lamps and bulbs and the fixtures would work best together to achieve the desired functional and aesthetic effects required by the site requirements. Most light companies sell bulbs and represent certain manufactures existing products. They do not provide solutions to unique situations. Rather than simply selling retro-fit light bulbs our process encompasses a holistic approach that may include a completely different approach to lighting the spaces under review.

TARGET MARKETS

We have identified five separate markets where we have, or intend to direct our sales efforts, including:

1. *Museum and Galleries* – There are a total of 35,000 museums in the United States, most of whom currently utilize florescent or halogen lighting. We have identified this market as being ready to update their facilities. To date we have designed and installed new lighting at 6 museums.

Below are some LED lighting exhibits of museum projects that were completed in 2015.

(***History of Miami Museum – "The Beatles Exhibit" Miami, Florida)***

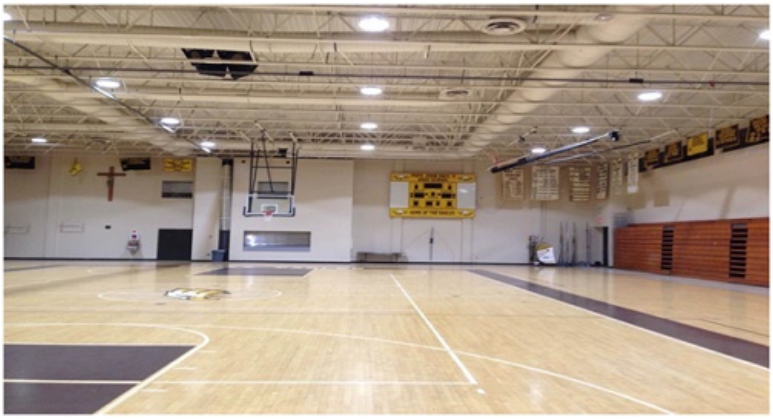
(The Blue Shift Project Museum- Miami Beach, Florida)

Our products have resolved a number of issues being experienced by these museums. Concealed lighting found in display boxes (used extensively in natural history museums) , and jewelry cases are much better served by enhanced LED lighting that not only gives off more natural beam spread and eliminates harmful UV rays but also reduces a degrading heat source in these small enclosed spaces by 80% or 90 degrees vs. 450 degrees for halogen lighting according to Underwriters Laboratory (UL).

2. *Multi-Family Housing (REITs)* – We provide site specific solutions through design and development of specific fixtures including our custom, proprietary products not generally available in the marketplace. We attempt to generate business in this market through referrals, including leads from manufacturers, attendance at trade shows and in-house sales calls and mailings We installed LED lighting in 4 multi-housing projects in 2015

3. *Super Retail* – We believe that the potential exists for some of our proprietary products currently in development, including our Multi-Tasker LED portable light can be sold at retail stores like Big Lots, Auto Zone, Pep Boys, Bed Bath & Beyond, and Wal-Mart. .

4. *Design and Consulting Services* - for new construction and retro fitting existing locations.



(In October of 2015, 24 new LED High Bay fixtures were installed at St. John Paul II High School in Boca Raton, Florida)

5. *Schools and Gymnasiums -* In addition, we have assessed the need to reduce power and eliminate maintenance on gym lighting. The product, a 150 watt, 15,750 lumen LED High Bay fixture, replaces 430 watt metal halide fixtures that constantly require ballast and bulb replacements. It is estimated the next time these fixtures will need maintenance will be in the year 2030. Another advantage is that these LED High Bay fixtures do not require a warm up period. They are instant off and on so that at down hours during the day there is no need to leave the lighting on, thus saving even more on the electric bill.

KEY STRATEGIC BUSINESS AND MARKETING OBJECTIVES

We hope to differentiate ourselves from our competition by using 40 years of commercial design experience to identify voids in the marketplace and provide solutions either through existing products or the design and development of new LED lighting fixtures that can, in addition to solving the existing problem, grow our portfolio of products. The fixture designs would then be made available to other manufacturers that may wish to include our designs in their portfolio. In addition we would market the product to distributors and targeted end users.

When appropriate, we would seek design or utility patents. We have experience in submitting patent applications so we are familiar with what new designs have merit to do the filings. We have already identified “voids” in the market where new solutions would fit. As of the date of this Prospectus we have several products in various parts of the design/development stage we believe could be ready to be manufactured this year. There are no assurances this will occur.

Generally we intend to do the following:

- Stay near the lead in technological advancements.
- Focus on High ROI products with widest use in the commercial, industrial and institutional sectors.
- Target customers where economics carry the day and where utility costs, maintenance costs and incentives may be the highest.
- Seek out companies where, a “green image” is important.
- Pursue larger customers who can undertake an ongoing LED roll-out over many years at large volumes.
- Focus initial marketing and R&D on those products with the widest potential appeal.
- Analyze and protect intellectual property.
- Offer free beta site testing in a typical facility to prove efficacy.
- Provide financing options that allows energy savings to pay for LEDs.

PRODUCT FULFILLMENT

We purchase products from several manufacturers in the USA and elsewhere, including Orion Energy System, MSI, Deep Roof, CREP, Green Giant Lighting LLC, Paraflex, AMAX and SATCO. to supply products to our targeted market. As we believe is traditional in our industry, we do not have contracts with these companies, but submit purchase orders on an individual basis for each product order we submit. Generally, turn around delivery takes between 4 to 12 weeks from the date we submit the purchase order, depending upon the complexity of the order product, as many of these products are custom solutions. We have analyzed delivery and financing needs and believe that we have a logical and achievable plan for satisfying larger orders in this manner. We work with the aforesaid contract manufacturers from design to completion insuring the desired results. By partnering with manufacturers we take advantage of their ability to bring our designs quickly to market thereby relieving ourselves of the heavy investment in machinery and their labor force already in place.

While there are no assurances, based upon our review of current pricing for this manner of fulfillment it is expected to yield very healthy gross margins of approximately 40%, even at large volume levels. While pricing and margins could change, we believe that there is an opportunity to further increase profitability through continued product design and innovation.

We will continue to design in-house and will gradually expand this capability to satisfy domestic requirements, product research, and other demands. However, we anticipate that most of our larger demand will be fulfilled via sub-contract options.

SALES AND REVENUE/ STRATEGY

We produce replacements for commonly used fixtures of our design that will meet or exceed the rated life of competitive LED lighting and fixtures. We believe our products stands out by utility, quality and features that are not yet available in the marketplace. Such features include long lasting marine grade decorative fixtures for residential and commercial use, proprietary light diffusing lenses and a proprietary utility bracket for LED tubes to enhance even light distribution.

The greatest advantage of LED light is cost efficiency and the lifespan and quality of the light. We believe our advantage can extend to the “Go Green” initiative that we believe provide us with an advantage when we are faced with competition from traditional lighting methods. The ability to adapt our basic products to wide-scale applications also allows us to stand out and fit in to special requirements in large scale applications.

Currently our sales growth is directed to multi-family housing, museums, schools, class “A” office buildings, strip centers and recreational parks, which we believe provide us with sizable potential revenue sources. We have also identified potential large corporate customers who control large property portfolios in the millions of square feet. We either develop and sell LED lights, or sell existing product lines, fixtures and components, or partner with innovative manufacturers to provide commercial and institutional users with state-of-the-art technology. Ultimately, we believe that the performance in terms of payback and longevity will enable us to penetrate the highest levels of institutional decision makers and achieve high volume sales to prestigious clients. In turn, this will enable us to establish large scale brand recognition that will be vital to future success in this rapidly emerging industry. There are no assurances that our efforts in this regard will be successful.

Our early sources of revenue that are continuing to be pursued are museums and fine art galleries. There are over 340 museums in Florida alone and 1700 throughout the United States. From our experience thus far, this untapped large market is eager to convert to LED for several reasons besides the obvious substantial savings. LED lighting makes the exhibits look better and because of the reduced heat and UV free properties, they are safer to use.

Sales revenue is currently generated through the efforts of our management and through three independent lighting sales representatives who are based in Tampa, FL, Lexington, KY and New York City. Each of these representatives is provided with both exclusive accounts and territories and are paid on a commission basis. Sales made by our management are not subject to any commission payment.

GROWTH BY ACQUISITIONS

We are also looking to work with and/or acquire other lighting companies that target specific end-users in need of cost saving LED solutions opening up what may be new product opportunities for us. If we are successful, the acquisition of related, complimentary businesses is expected to increase revenues and profits by providing a broader range of services in vertical markets which are consolidated under one parent, thus reducing overhead costs by streamlining operations and eliminating duplicitous efforts and costs. There are no assurances that we will increase profitability if we are successful in acquiring other synergistic companies.

Management will seek out and evaluate related, complimentary businesses for acquisition. The integrity and reputation of any potential acquisition candidate will first be thoroughly reviewed to ensure it meets with management's standards. Once targeted as a potential acquisition candidate, we will enter into negotiations with the potential candidate and commence due diligence evaluation of each business, including its financial statements, cash flow, debt, location and other material aspects of the candidate's business. One of the principal reasons for our filing of our registration statement of which this Prospectus is a part and the filing of an application to list our securities for trading is our intention to utilize the issuance of our securities as part of the consideration that we will pay for these proposed acquisitions. If we are successful in our attempts to acquire synergistic companies utilizing our securities as part or all of the consideration to be paid, our current shareholders will incur dilution. *See* "RISK FACTORS."

In implementing a structure for a particular acquisition, we may become a party to a merger, consolidation, reorganization, joint venture, or licensing agreement with another corporation or entity. We may also acquire stock or assets of an existing business. On the consummation of a transaction, we do not intend that our present management and shareholders will no longer be in control of our Company.

As part of our investigation, our officers and directors will meet personally with management and key personnel, may visit and inspect material facilities, obtain independent analysis of verification of certain information provided, check references of management and key personnel, and take other reasonable investigative measures, to the extent of our limited financial resources and management expertise. The manner in which we participate in an acquisition will depend on the nature of the opportunity, the respective needs and desires of us and other parties, the management of the acquisition candidate and our relative negotiation strength.

We will participate in an acquisition only after the negotiation and execution of appropriate written agreements. Although the terms of such agreements cannot be predicted, generally such agreements will require some specific representations and warranties by all of the parties thereto, will specify certain events of default, will detail the terms of closing and the conditions which must be satisfied by each of the parties prior to and after such closing, will outline the manner of bearing costs, including costs associated with our attorneys and accountants, will set forth remedies on default, and will include miscellaneous other terms.

Depending upon the nature of the acquisition, including the financial condition of the acquisition company, as a reporting company under the Securities Exchange Act of 1934 (the "34 Act"), it may be necessary for such acquisition candidate to provide independent audited financial statements. If so required, we will not acquire any entity which cannot provide independent audited financial statements within a reasonable period of time after closing of the proposed transaction. If such audited financial statements are not available at closing, or within time parameters necessary to insure our compliance with the requirements of the 34 Act, or if the audited financial statements provided do not conform to the representations made by the candidate to be acquired in the closing documents, the closing documents will provide that the proposed transaction will be voidable, at the discretion of our present management. If such transaction is voided, the agreement will also contain a provision providing for the acquisition entity to reimburse us for all costs associated with the proposed transaction.

ADVANTAGES OF LED LIGHTS

An LED is a semiconductor device which converts electricity into light. LED lighting has been around since the 1960's, but is just now becoming integral in the lighting industry. At the end of 2007, Congress enacted the Energy Independence and Security Act, which gave the directive to end production of most incandescent bulbs between 2012 and 2014. The United States Department of Energy estimates that the adoption of LED lighting across the US would reduce greenhouse emissions by 246 metric tons, reduce electric consumption by 25% percent, and save the energy equivalent to 24 large power plants. While LEDs make up only about 2 to 3% of the $80 Billion lighting market today, analysts estimate that by 2020 they will comprise over 85%.

LED lighting has been used in low-tech items for over ten years in everyday appliances, digital equipment that requires continual lighted read-outs, traffic lights, mining lights, automobile dashboards and other applications, but it has only been recently that the LED lighting industry has been able to make the advances in technology that is transforming the lighting industry. We now have powerful every day lamps that use as little as 15% to 20% of the electric power needed for existing light bulbs.

A Department of Energy study [ENV-10] identified that rapid market growth is due mainly to three emerging trends:

- Recent LED chip performance advancements which allow more cost effective designs for replacing existing lighting systems;
- Newly introduced utility energy efficiency financial incentives for converting to these LED-based systems; and
- Increased interest from building owners in applying sustainably oriented lighting retrofits that save money for their operations.

Energy Use and Energy Savings linked to LED-Lighting Following the key findings from the Climate Group [LCR-12], LEDs achieve the expected 50 to 70% energy savings in the lighting domain, and reach up to 80% savings when coupled with smart controls. In this section some recent estimations of expected energy savings are presented. In the United States, lighting consumed about 18% of the total site electricity use in 2010, according to a recent U.S. Department of Energy (DOE) report [NAV-12]. The bulk of this amount being consumed by inefficient light sources such as the ubiquitous incandescent bulb, followed by linear fluorescent lamps.

This study also shows that LED lighting technology has the potential to reduce U.S. lighting energy usage by nearly one half. By 2030, the projected annual savings due to increased use of LED's relative to conventional technology is about 300 TWh (a billion kilowatts) or about US$ 30 billion in energy savings at 2012's energy prices. This 300 TWh savings is equivalent to the annual electrical output of about fifty 1000 MW power plants, enough electricity to power 24 million U.S. homes. When the entire 2010–2030 time period is considered, the cumulative energy savings are about 2700 TWh or US$ 250 billion at 2012's energy prices.

LED's are highly energy efficient, contain no mercury and have a longer (up to 80%) life span than their incandescent light bulb counterparts. Although diodes come in different sizes most are about ¼ inch in diameter and uses about 10 milliamps to operate at about a tenth of a watt. LED's are small in size and provide higher intensity.

LEDs are better at placing light in a single direction than incandescent or fluorescent bulbs. They are more rugged and damage-resistant than compact fluorescents and incandescent bulbs. LEDs are durable, and resistant to thermal and vibration shock. They turn on instantly from -40C to 185C, making them ideal for multiple applications in "every walk of life." LEDs don't flicker and are consistent, as opposed to the pulsating image from florescent lighting.

LED lighting is also a function of the "greener" style of living. The conversion to LED lighting continues to gain momentum and traction, and we believe LEDs are emerging as the #1 lighting option because they use a fraction of the energy used in today's incandescent light bulbs and last 10 times longer. They are also considered environmentally safer than florescent lights, which contain mercury. LEDs have many energy efficient advantages over traditional lighting methods. These include: low energy consumption, long service life, and no infrared or ultraviolet radiation which degrades fine art. LEDs also have more consistent color temperatures making it ideal for museums, galleries and retail applications. The adoption of LEDs and global energy conservation are new ways of managing energy efficiency. LED lighting is a perfect example of low cost, consumer friendly technology that has a real impact on the amount of energy consumed.

The timing of these technological developments and environmental necessities has created a revolutionary new industry, which is recognized by the Federal Government as growing 90% compounded through 2015-2016 at a minimum and is the mandatory and inevitable replacement of virtually 90 % of all incandescent, halogen, metal halide, and all existing florescent lamps. It has created a massive window of opportunity that must be met due to six primary reasons for replacement and new installation applications:

1. Substantial direct energy savings.

2. LEDs produce 50%-80% less heat than conventional light sources thereby providing substantial reduction in HVAC (air conditioning) savings.

3. LEDs last considerably longer than conventional lighting (50-150,000 hours).

4. LEDs do not typically burn out like traditional bulbs but rather decrease in light output.

5. Reduction of labor and replacement costs.

6. Non Toxic, recyclable product.

7. Federal, State, Municipal Tax incentives.

8. Utility Rebates.

Our staff has over 40 years in commercial lighting design. Our Chief Operating Officer, William Andrews, has a significant background in commercial interior design where he was awarded Illuminating Engineering Society awards for his creative approach to lighting.

The transition from conventional lighting to LED has raised several issues and brought forth tremendous opportunity. For those seeking to market to the residential community the issues are minor and therefore lends itself to high volume producers and mass merchandisers. For those like us, who have chosen to concentrate on industrial and commercial applications; the issues are more complex and require true expertise. It is this expertise that we believe will enable us to build long lasting relationships. By promoting our solution-based approach in one area, clients tend to ask us to look at other areas of need rather than sourcing products through general supply based companies.

To facilitate our business of providing state of-the-art and custom solutions, we have assembled a network of strategic partners that include professional sales representatives, manufacturers and distributors. Our vision is to use our expertise and knowledge in the area of commercial lighting to identify and bring together opportunities for our advanced LED lighting products. Our goal is to avoid having to compete strictly on price.

COMPETITION

We currently face competition from both traditional lighting companies that provide general lighting products, such as incandescent, fluorescent and neon lighting, and from specialized lighting companies that are engaged in providing LED products. In general, we compete with both groups on the basis of design, innovation, quality of light, maintenance costs, safety issues, energy consumption, price, product quality and brightness.

We compete with traditional lighting companies, including Acuity Brands Lighting, Inc., Cooper Lighting (a division of Cooper Industries, Inc.), Hubbell Lighting, Inc. (a division of Hubbell Incorporated), Juno Lighting Group (a division of Schneider Electric SA), Osram Sylvania, and Royal Philips Lighting (a division of Koninklijke Philips Electronics N.V.) in the general illumination market. Our LED products tend to be alternatives to traditional lighting sources for applications within the commercial market. In these markets, we compete on the basis of energy savings, lamp life and durability.

We also compete with providers of LED replacement lamps and other energy efficient lighting products and fixtures. These companies include traditional lighting companies such as Sylvania and Philips; specialized lighting companies such as Lighting Science Group Corporation; certain packaged LED suppliers such as Cree, which is primarily a manufacturer of LEDs; as well as multiple low cost offshore providers. In the market for LED lighting products, we compete on the basis of design, innovation, light quality, maintenance costs, safety issues, energy consumption, price, product quality, Energy Star, ETL and UL certifications.

We have identified several other companies with whom we compete in the commercial LED lighting market, including:

Lighting Science Group. Lighting Science Group has focused much of their efforts on the manufacture of replacement bulbs for conventional residential and commercial fixtures. They also work on specialty design lighting for architects. However, within their catalog there are a few fixtures that are direct competition to our product line, including:

- *Flat LowBay Light* – This fixture has been presented as competition with our series to be used in overhead applications inside of parking garages or under canopies. In head-to-head comparisons for canopy lighting products from our contracted manufacturers utilized by CVS for their 7700 drug stores, LSG's fixture was considered and rejected as an option because of the difficulty to install and because of inconsistent light output and poor performance, having less foot candles, using more watts, and showed a lower efficiency of all products tested with a stand-alone Payback/ROI model.

- *LSR Series* – These fixtures are LSG's parking lot lights. Like practically every parking lot fixture available right now, the LSR series does not achieve the requirements for public safety. This specific application is flooded with competition both domestic and international. Our manufacturing partner is close to developing a product that will achieve these safety requirements.

Acuity Brands Lighting. Acuity has a similar catalog and approach to LSG. They have a considerable amount of architectural and bulb replacement products. They also have done considerable work on high hat fixtures to help in the performance of their replacement bulbs. They also have a few products which serve as competition to our product line, including their RTLED and TLED Series. These are Acuity's Lithonia fixture that serves as an indoor fluorescent replacement which competes directly with our panel series. These products are designed to look more like a fluorescent replacement and less like a clean panel. We believe that our comparable replacements achieve a much higher efficiency than anything in this series, are easier to install, and much more economical.

Lunera. Like us, Lunera has directed their efforts to the commercial space. They do not have a large number of product lines but what they have is competitive in certain applications with our fixtures. Lunera's fluorescent replacement series include "The Grid" and "The Suspended Family" which are comparable in cost and appearance to standard replacements, but not our fixture-free patent pending alternative. We believe that our product line is slightly brighter but it is fair to describe these products as direct competition to our standard series.

Albeo Lighting. Albeo has focused their attention to warehouse and industrial applications. They market their "High Bay and Low Bay" series. Our suppliers have gone up against Albeo over a dozen times in lighting shootouts and the comparison supports our products. We believe our DL Series is superior in both brightness and at 1/4th the size of the Albeo fixture, it also has lower wattage consumption, kelvin temperature and price.

GOVERNMENT REGULATION

We are not subject to any extraordinary governmental regulations.

EMPLOYEES

As of the date of this Prospectus we have two employees, Mr. Llera and Mr. Williams, both members of our management, plus three commission only sales representatives. We have consulted with and expect to continue to use the services of independent consultants and contractors with whom our management has a pre-existing relationship to perform various professional services, particularly in the area of sales. We expect that we will continue to use contractors to assist us with our clients.

Our employees work at will and are not represented by a collective bargaining unit. We believe our relationship with our employees is excellent. None of our employees are members of any union.

TRADEMARKS/TRADE NAMES/INTELLECTUAL PROPERTY

We are in the process of submitting patent applications, including a priority fixture patent that, unlike conventional fluorescent tube fixtures, holds the LED tube in what we consider to be a more advantageous way, directing the LED light to achieve a broader and more even beam spread covering from fixture to fixture. The product is intended for continuous lighting such as hallways, where fixtures are mounted perpendicular to the direction of the hallway.

We are also currently working with four manufactures to develop and produce higher end, decorative, vapor proof units that house LED tubes. One will manufacture and provide the fixture, another is producing a luminous lens of their own design, the third will supply the LED tube, and the fourth will provide the assembly.

We have additional products in design and development that we will be seeking to gain "patent approval" in 2016.

We also attempt to protect our intellectual property via the deployment of non-disclosure agreements. There are no assurances that these non-disclosure agreements will prevent a third party from infringing upon our rights. *See* "RISK FACTORS."

PROPERTY

Our principal place of business is located at 2060 NW Boca Raton Blvd., Suite 6, Boca Raton, FL 33431, which consists of approximately 1,550 square feet, which lease expires in November 2018. This space consists of four executive and open areas. We renewed this lease during the 4th quarter of 2015. We pay monthly rent of $2,669.99 during the initial year of the lease, escalating to $2,738.33 per month during year 2 and $2,806.80 per month during year 3 for this location. Management believes that this space will meet our needs for the foreseeable future. Our telephone number is (561) 997-7270.

Since November 2012 we have sublet approximately 500 square feet of this space to an affiliated company, which sublease terminates December 31, 2016, unless extended. We receive monthly rent of $2,000 per month for this sublease.

LEGAL PROCEEDINGS

We are unaware of any pending or threatened litigation by or against us.

LED LIGHTING INDUSTRY TRENDS

LED's are semiconductor-based devices that generate light. As the cost of LEDs decreases and their performance improves, we expect that they will continue to compete more effectively in the general illumination market versus traditional lighting. High-brightness LEDs are the core, light-producing components within an LED lighting system. We believe the LED lighting industry is experiencing the following trends:

- ***Technological Innovations Expand LED Functionality***. Since the introduction of the first visible LED in the 1960s, the technology has offered an increasingly wide variety of colored lighting, beginning with red and expanding to green, yellow and orange. Initial rudimentary applications included traffic lights, automotive brake lights and indicator lights. In the mid-1990s, LEDs became capable of emitting blue light. With the advent of blue LEDs, combined with phosphor technology, LEDs made another technological leap by emitting white light. This breakthrough enabled LEDs to compete with traditional lighting solutions for applications in commercial, industrial and residential markets. In an effort to lower energy consumption, lighting companies are focusing on increasing "lumens per watt." Lumens per watt (often referred to as "efficacy") is an industry standard that measures the amount of light emitted per watt of electrical power used, meaning the more lumens per watt, the more energy-efficient the product. Traditional incandescent lighting sources can produce between 10 and 35 lumens per watt, while fluorescent and HID light sources can produce output exceeding 100 lumens per watt. Today's LEDs are currently performing well over 100 lumens per watt at the LED level, making them comparable to, and often better than, fluorescent and HID light sources.

- ***High Energy Costs Drive LED Adoption***. As a result of high energy prices and the expectation that prices will continue to rise, businesses and consumers are increasingly adopting new technologies to reduce energy consumption. LED lighting technology is inherently more energy efficient and can result in more than 80% power savings over incandescent solutions. According to The Department of Energy, 22% of all energy consumption in the United States is from lighting applications. This combined rate represents approximately 35% of all energy consumption in commercial buildings as compared to approximately 15% for residential users and 5% for industrial companies. Despite safety issues and concerns, compact fluorescent (CFL) lamps are used for lighting energy conservation. However, recent technological advancements to LED lighting have made it more commercially viable in terms of brightness, efficiency, lamp life, safety and color-rendering (CRI). In addition, competitive pressures, declining LED costs and greater manufacturing efficiencies are driving down LED lamp prices. As a result of these gains and while there can be no assurances, we believe LED adoption should continue to expand. For example, LED lamps are currently outselling CFL lamps in Japan as the quality of light is far superior to CFLs. In 2011, an analysis of the global lighting market by Freedonia predicts that the LED market share for new construction will grow from 7% in 2010 to 70% in 2020. In the same period, LED market share for replacement lamps and retrofits will soar from 5% to 53%. In dollars, the same study estimated that the overall LED lighting market will grow by about 30% per year and reach approximately $84 billion in 2020.

- ***Legislative Influences Spur Market Adoption of Energy Efficient LED Lighting.*** Government regulations, such as initiatives by the United States Department of Energy and the Environmental Protection Agency's Energy Star Certification Program, are driving adoption of more energy efficient lighting solutions. Energy Star sets industry-wide international recommendations for lighting products that outline efficiency and performance criteria, helping manufacturers promote their products and purchasers better understand lighting products. Governments are also adopting or proposing legislation to promote energy efficiency and conservation. Lower energy consumption translates into lower electricity generation, often from coal power plants, and thus can significantly lower carbon emissions. Legislative actions to promote energy efficiency can beneficially impact the LED lighting market in the countries adopting such legislation and other countries, as well. For example, several countries have effectively banned the 40, 60, and 100-watt incandescent light bulbs and are expected to progressively apply these restrictions to lower-wattage bulbs. In addition, LED lighting solutions are free of hazardous materials such as mercury, which can be harmful to the environment. Any restrictions on the use of hazardous substances could adversely affect one of the LED lamp's primary competitors, the CFL market.

While LEDs make up only about 2 to 3% of the $80 billion lighting market today, analysts estimate that by 2015 they will comprise over 48% and by 2020, 85% according to Stock Opportunity: LED Industry.

MANAGEMENT

Executive Officers, Directors and Key Personnel

The following table sets forth information regarding our management:

Name	Age	Position
Ismael A. Llera	53	President, Chief Executive Officer, Chief Financial Officer
William Andrews	69	Chief Operating Officer, Vice President – Sales, Marketing and Design
Darren M. Marks	48	Director
Melvin Leiner	75	Director

The above listed members of our management will serve until the next annual meeting of the shareholders of our Company or until their death, resignation, retirement, removal, or disqualification, or until their successors have been duly elected and qualified.

Mr. Llera is the brother-in-law of Melvin Leiner. No other family relationship exists by or among our management.

Biographies

Ismael A. Llera, President, Chief Executive Officer and Chief Financial Officer. Mr. Llera was appointed to his positions with our Company in October 2014. Prior, from January 2004 through October 2014 he was Vice President of Administration for DNA Brands, Inc., which was formerly a public reporting company engaged in the sale and marketing of energy drinks and meat snacks and located in Boca Raton, FL. Mr. Llera received a Bachelor of Science degree from Barry University in 1985. He devotes all of his time to our affairs.

William Andrews, Chief Operating Officer, Vice President – Sales, Marketing and Design. Mr. Andrews has held his positions with our Company since June 2015. Prior to our incorporation, Mr. Andrews was our operations manager in charge of sales marketing and design. Prior to joining Illumination America in 2009, Mr. Andrews owned and operated his own commercial interior design company for 35 years. He devotes all of his time to our affairs.

Darren M. Marks, Director. Mr. Marks was one of our Managers while we were a limited liability company. When we converted into a corporation he became a Director. In addition, Mr. Marks is also Chairman and CEO of Grom Social, Inc., a privately held Florida corporation with a digital and social media platform focused on providing kids between the ages of 5 to16 a safe educational, fun, and highly interactive social networking platform. Also, since July 2010 he has been a Director of DNA Brands, Inc., Boca Raton, FL, a company engaged in the sale and marketing of energy drinks and meat snacks. He was the President, Chief Executive Officer of that company from July 2010 through January 1, 2015. Prior, from 2007 through July 2010, he held similar positions with DNA Beverage, Inc. He devotes only such time as necessary to our business, which is not expected to exceed 10 hours per month.

Melvin Leiner, Director. Mr. Leiner was one of our Managers while we were a limited liability company. When we converted into a corporation he became a Director. In addition, he is and has been Executive Vice President, Chief Financial Officer, Chief Operating Officer, Secretary, Treasurer and a Director of DNA Brands, Inc. since July 2010. Prior from 2007 through July 2011, he held similar positions with DNA Beverage, Inc., the predecessor company of DNA Brands, Inc. He devotes only such time as necessary to our business, which is not expected to exceed 20 hours per month.

Director Independence

Our Board is currently composed of two members. Our Common Stock is not currently listed for trading on a national securities exchange and, as such, we are not subject to any director independence standards. No member of our Board of Directors is considered an independent director. We evaluated independence in accordance with the rules of The New York Stock Exchange, Inc., which generally provides that a director is not independent if: (i) the director is, or in the past three years has been, an employee of ours; (ii) a member of the director's immediate family is, or in the past three years has been, an executive officer of ours; (iii) the director or a member of the director's immediate family has received more than $120,000 per year in direct compensation from us other than for service as a director (or for a family member, as a non-executive employee); (iv) the director or a member of the director's immediate family is, or in the past three years has been, employed in a professional capacity by our independent public accountants, or has worked for such firm in any capacity on our audit; (v) the director or a member of the director's immediate family is, or in the past three years has been, employed as an executive officer of a company where one of our executive officers serves on the compensation committee; or (vi) the director or a member of the director's immediate family is an executive officer of a company that makes payments to, or receives payments from, us in an amount which, in any twelve-month period during the past three years, exceeds the greater of $1,000,000 or 2% of that other company's consolidated gross revenues.

Once we achieve public status, of which there can be no assurance, we will insure that our committees as well as Board of Directors complies with all the requirements of a public company under the auspices of the OTC Marketplace.

Board Committees

As of the date of this Prospectus we do not have any committees of our Board of Directors. We expect to form an Audit Committee, a Compensation Committee, a Corporate Governance Committee, and a Nominating Committee in the near future.

EXECUTIVE COMPENSATION

Remuneration

The following table sets forth information concerning all cash and non-cash compensation awarded to, earned by or paid to our executive officers. We do not currently have an established policy to provide compensation to members of our Board of Directors for their services in that capacity, although we may choose to adopt a policy in the future.

SUMMARY COMPENSATION TABLE

Name and Principal Position	Year	Salary ($)	Bonus ($)	Option Awards ($)	All Other Compensation ($)	Total ($)
Ismael A. Llera,	2013	13,398	-	-	-	13,398
President, CEO, CFO	2014	35,860	-	-	-	35,860
	2015	75,000	-	-	-	75,000
William Andrews, COO, Vice President	2013	72,000	-	-	-	72,000
	2014	72,000	-	-	-	72,000
	2015	72,000	-	-	-	72,000

Salaries are established by our Board of Directors. We currently do not have a Compensation Committee but expect to have one in place in the future once we have independent directors. None of our employees are employed pursuant to an employment agreement.

COMPENSATION OF DIRECTORS

Other than the compensation described above in the Summary Compensation Table, our officers and directors are reimbursed for actual expenses incurred.

STOCK PLAN

We have not adopted a stock plan but may do so in the future.

EMPLOYMENT AGREEMENTS

None of our executive officers are party to any employment agreement with us.

SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT

The following table contains certain information regarding beneficial ownership of our Common Stock as of the date of this Prospectus by (i) each person who is known by us to own beneficially more than 5% of our Common Stock, (ii) each of our officers and Directors, and (iii) all Directors and executive officers as a group.

Class of Securities	Name and Address	# of Common Shares	% of Class
Common	Darren Marks [1] 2060 NW Boca Raton Blvd., #6, Boca Raton, FL, 33431	2,890,711	28.9%
Common	Melvin Leiner [1] 2060 NW Boca Raton Blvd., #6, Boca Raton, FL, 33431	2,890,711	28.9%
Common	Ismael Llera[1] 2060 NW Boca Raton Blvd., #6, Boca Raton, FL, 33431	642,380	6.4%
Common	William Andrews[1] 2060 NW Boca Raton Blvd., #6, Boca Raton, FL, 33431	642,380	6.4%
Common	All Officers and Directors as a Group (4 persons)	7,066,302	70.7%

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[1] Officer and/or director of our Company

[2] Held under the name Family Tys, LLC.

[3] Held under the name 4 Life LLC

CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS

Our directors have advanced working capital to pay certain of our expenses. The advances are due on demand and non-interest bearing. The outstanding amount due to related parties was $67,419 and $86,774 as of September 30, 2015 and December 31, 2014, respectively.

Since November, 2012, we have sub-leased a portion of ours office space to a related company, Grom Holdings, Inc., at the rate of $2,000 per month. Grom is a company that is controlled by our 2 directors. As of September 30, 2015 and December 31, 2014, the balances owed to us by Grom for the rent on this space were $35,195 and $26,000, respectively. Of these amounts $26,000 in each period represented unpaid rent due from the related party.

There have been no other related party transactions, or any other transactions or relationships required to be disclosed pursuant to Item 404 of Regulation S-K.

DESCRIPTION OF SECURITIES

Common Stock

There are 100,000,000 shares of Common Stock, $.001 par value, authorized, with 10,000,000 shares issued and outstanding and 25,000,000 shares of Preferred Stock, par value $0.001 per share, authorized, none of which has been issued or is outstanding. The holders of Common Stock are entitled to one vote for each share held on all matters submitted to a vote of shareholders. Holders of Common Stock are entitled to receive ratably such dividends, if any, as may be declared by the Board of Directors out of funds legally available therefor, subject to any preferential dividend rights of outstanding Preferred Stock, which may be authorized and issued in the future. Upon a liquidation, dissolution or winding up of our Company the holders of Common Stock are entitled to receive ratably the net assets available after the payment of all debts and other liabilities, and subject further only to the prior rights of any outstanding Preferred Stock which may be authorized and issued in the future. The holders of Common Stock have no preemptive, subscription, redemption or conversion rights. The outstanding shares of Common Stock are, and the shares offered herein will be, when issued and paid for, fully paid and non-assessable. Cumulative voting in the election of directors is not permitted and the holders of a majority of the number of outstanding shares will be in a position to control the election of directors at a general shareholder meeting and may elect all of the directors standing for election. We have no present intention to pay cash dividends to the holders of Common Stock.

Preferred Stock

Our Articles of Incorporation, as amended, also authorizes ten million shares of Preferred Stock, par value of $0.001 per share, none of which has been issued. The Preferred Stock is entitled to preference over the Common Stock with respect to the distribution of assets of our Company in the event of liquidation, dissolution, or winding-up of our Company, whether voluntarily or involuntarily, or in the event of the any other distribution of our assets, among our stockholders for the purposes of winding-up affairs. The authorized but unissued shares of Preferred Stock may be divided into and issued in designated series from time to time by one or more resolutions adopted by the Board of Directors. The Directors, in their sole discretion, have the power to determine the relative powers, preferences, and rights of each series of Preferred Stock.

Transfer Agent and Registrar

We have retained Corporate Stock Transfer, Inc., 3200 Cherry Creek Drive South, Suite 430, Denver, CO 80209, phone (303) 282-4800 as the transfer agent for our Common Stock.

SHARES ELIGIBLE FOR FUTURE SALE

In the event our Common Stock is approved for trading in the future, of which there can be no assurance, market sales of shares of our Common Stock after this Offering and from time to time, and the availability of shares for future sale, may reduce the market price of our Common Stock. Sales of substantial amounts of our Common Stock, or the perception that these sales could occur, could adversely affect prevailing market prices for our Common Stock and could impair our future ability to obtain capital, especially through an offering of equity securities. After the effective date of the registration statement of which this Prospectus is a part, all of the shares sold in this Offering will be freely tradable without restrictions or further registration under the Securities Act, unless the shares are purchased by our affiliates. After the effective date of the registration statement of which this Prospectus is a part, all of the shares registered in this Offering, constituting 2,485,432 shares, will be freely tradable without restrictions or further registration under the Securities Act, unless the shares are purchased by our affiliates, as that term is defined in Rule 144 under the Securities Act. The balance of 7,514,568 shares which are not being registered will be eligible for sale pursuant to the exemption from registration. However, these shares not being registered are held by our management and other affiliates who are limited to selling only 1% of our issued and outstanding shares every 90 days.

If our application to trade our Common Stock on the OTCQB is approved, of which there can be no assurance, it is anticipated that our Common Stock will be considered a “penny stock” and will continue to be considered a penny stock so long as it trades below $5.00 per share and as such, trading in our Common Stock will be subject to the requirements of Rule 15g-9 under the Securities Exchange Act of 1934. Under this rule, broker/dealers who recommend low-priced securities to persons other than established customers and accredited investors must satisfy special sales practice requirements. The broker/dealer must make an individualized written suitability determination for the purchaser and receive the purchaser’s written consent prior to the transaction.

SEC regulations also require additional disclosure in connection with any trades involving a "penny stock," including the delivery, prior to any penny stock transaction, of a disclosure schedule explaining the penny stock market and its associated risks. In addition, broker-dealers must disclose commissions payable to both the broker-dealer and the registered representative and current quotations for the securities they offer. The additional burdens imposed upon broker-dealers by such requirements may discourage broker-dealers from recommending transactions in our securities, which could severely limit the liquidity of our securities and consequently adversely affect the market price for our securities. In addition, few broker or dealers are likely to undertake these compliance activities. Other risks associated with trading in penny stocks could also be price fluctuations and the lack of a liquid market. *See* "RISK FACTORS."

RULE 144

Rule 144, adopted by the Securities and Exchange Commission pursuant to the Securities Act of 1933, generally provides an exemption for the resale or privately offered securities provided the conditions of the rule are met, which include, among other limitations, that the securities be held for a minimum of nine months due to the fact that we expect to be a reporting company pursuant to the Securities Exchange Act of 1934, as amended. Consequently, our shareholders who are affiliates and whose shares are not being registered as part of the registration statement we have filed with the SEC (of which this Prospectus is a part) may not be able to avail themselves of Rule 144 or otherwise be readily able to liquidate their investments in the event of an emergency or for any other reason, and the shares may not be accepted as collateral for a loan. If such non-affiliate has owned the shares for at least nine months, he or she may sell the shares without complying with any of the restrictions of Rule 144 once we are deemed a reporting company.

INTERESTS OF NAMED EXPERTS AND COUNSEL

No expert or counsel named in this Prospectus as having prepared or certified any part of this Prospectus or having given an opinion upon the validity of the securities being registered or upon other legal matters in connection with the registration or offering of the Common Stock was employed on a contingency basis, or had, or is to receive, in connection with the Offering, a substantial interest, direct or indirect, in the Company or any of its parents or subsidiaries. Nor was any such person connected with the Company or any of its parents or subsidiaries as a promoter, managing or principal underwriter, voting trustee, director, officer, or employee.

LEGAL MATTERS

The validity of the Common Stock offered hereby will be passed upon by Andrew I. Telsey, P.C., Centennial, Colorado. Andrew I. Telsey, sole shareholder of Andrew I. Telsey, P.C., owns 146,145 shares of our Common Stock.

EXPERTS

The financial statements of Illumination America, Inc. as of and for the years ended December 31, 2014 and 2013 included herein have been audited by BF Borgers CPA PC, independent registered public accountants, as indicated in their reports with respect thereto, and are in reliance upon the authority of said firm as experts in accounting and auditing.

DISCLOSURE OF COMMISSION POSITION ON INDEMNIFICATION FOR SECURITIES ACT LIABILITIES

Insofar as indemnification for liabilities arising under the 33 Act may be permitted to directors, officers or persons controlling our Company pursuant to the foregoing provisions, or otherwise, we have been advised that in the opinion of the Securities and Exchange Commission, such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable.

ADDITIONAL INFORMATION

We have filed this registration statement on Form S-1, including exhibits, with the SEC with respect to the shares being offered in this Offering. This Prospectus is part of the registration statement, but it does not contain all of the information included in the registration statement or exhibits. If and when the SEC declares our registration statement effective, we will begin filing reports pursuant to the Securities Exchange Act of 1934, as amended. For further information with respect to our Common Stock, and us we refer you to the registration statement and to the exhibits and schedules to the registration statement. Statements contained in this Prospectus as to the contents of any contract or any other document referred to herein are not necessarily complete, and in each instance, we refer you to the copy of the contract or other document filed as an exhibit to the registration statement. Each of these statements is qualified in all respects by this reference. You may inspect a copy of the registration statement without charge at the SEC's principal office in Washington, D.C., and copies of all or any part of the registration statement may be obtained from the Public Reference Section of the SEC, 100 F. St. NE, Washington, D.C. 20549, upon payment of fees prescribed by the SEC. The SEC maintains a worldwide website that contains reports, proxy and information statements and other information regarding registrants that file electronically with the SEC. The address of the website is http://www.sec.gov. The SEC's toll free investor information service can be reached at 1-800-SEC-0330.

FINANCIAL STATEMENTS

The audited financial statements for the fiscal years ending December 31, 2014 and 2013 are set forth on pages F-1 through F-19.

YOU SHOULD RELY ONLY ON THE INFORMATION CONTAINED IN THIS PROSPECTUS. WE HAVE NOT AUTHORIZED ANYONE TO PROVIDE INFORMATION DIFFERENT FROM THAT CONTAINED IN THIS PROSPECTUS. WE ARE OFFERING TO SELL, AND SEEKING OFFERS TO BUY, SHARES OF COMMON STOCK ONLY IN JURISDICTIONS WHERE OFFERS AND SALES ARE PERMITTED. THE INFORMATION CONTAINED IN THIS PROSPECTUS IS ACCURATE ONLY AS OF THE DATE OF THIS PROSPECTUS REGARDLESS OF THE TIME OF DELIVERY OF THIS PROSPECTUS, OR OF ANY SALE OF OUR COMMON STOCK.

Financial Statements

For the Years Ended December 31, 2014 and 2013

ILLUMINATION AMERICA, INC.

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REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and Stockholders
of Illumination America, Inc.:

We have audited the accompanying balance sheets of Illumination America, Inc. ("the Company") as of December 31, 2014 and 2013 and the related statements of operations, stockholders' equity (deficit) and cash flows for the years then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audits in accordance with standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinions.

In our opinion, the financial statement referred to above present fairly, in all material respects, the financial position of Illumination America, Inc., as of December 31, 2014 and 2013, and the results of its operations and its cash flows for the years then ended, in conformity with generally accepted accounting principles in the United States of America.

The company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. Our audits included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the Company's internal control over financial reporting. Accordingly, we express no such opinion.

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 2 to the financial statements, the Company's significant operating losses raise substantial doubt about its ability to continue as a going concern. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

/s/ B F Borgers CPA PC

B F Borgers CPA PC
Lakewood, CO
January 12, 2016

Illumination America, Inc.
BALANCE SHEETS

	December 31, 2014	December 31, 2013
Assets		
Current Assets		
Cash	$ 1,176	$ 22,209
Accounts Receivable	25,371	6,151
Related Party Receivable	26,000	26,000
Pre-paid Expenses	9,000	500
Deposits	1,000	1,000
Total Current Assets	62,547	55,860
Other assets	–	–
Total Assets	$ 62,547	$ 55,860
Liabilities		
Current Liabilities		
Accounts Payable	$ 42,009	$ 15,732
Other accrued expenses	6,777	2,885
Due to related parties	86,774	25,674
Total Current Liabilities	135,560	44,291
Total Liabilities	135,560	44,291
Stockholders' Deficit		
Common stock, par value $0.001,Authorized 125,000,000; $0.001 par value common shares Issued 6,454,800 as of December 31, 2014 and 6,329,500 December 31, 2013	6,455	6,330
Preferred stock, $0.001 par value, 25,000,000 shares authorized, 0 share issued and outstanding, respectively	–	–
Additional paid-in capital	953,845	828,670
Accumulated Deficit	(1,033,313)	(823,431)
Total Stockholders' Deficit	(73,013)	11,569
Total Liabilities and Stockholders' Deficit	$ 62,547	$ 55,860

See accompanying notes to consolidated financial statements

Illumination America, Inc.
STATEMENTS OF OPERATIONS

	For the Years Ended	
	December 31, 2014	December 31, 2013
Revenues	$ 114,696	$ 63,970
Cost of Sales	88,114	96,912
Gross Margin	26,582	(32,942)
Operating Expenses		
Contract labor	31,155	42,273
Consulting expenses	16,181	95,086
General and administrative expenses	144,918	79,397
Professional fees	40,881	7,925
Rent	27,329	32,300
Total Operating Expenses	260,464	256,981
Loss from operations	(233,882)	(289,923)
Other Income (Expenses)		
Other Income - Related Party	24,000	24,000
Total Other Expenses	24,000	24,000
Net Loss before Income Taxes	(209,882)	(265,923)
Income Tax Benefit	–	–
Net Loss	$ (209,882)	$ (265,923)
Net Loss per Common Share - Basic and Diluted	$ (0.03)	$ (0.04)
Weighted Average Number of Common Shares Outstanding - Basic and Diluted	6,454,800	6,329,500

See accompanying notes to consolidated financial statements

Illumination America, Inc.
STATEMENTS OF STOCKHOLDERS' DEFICIT
FOR THE YEARS ENDED December 31, 2013 and 2014

	Common Stock		Additional Paid-In	Stockholders'	Total Stockholders'
	Shares	Amount	Capital	Deficit	Deficit
Balance, December 31, 2012	**5,924,500**	**5,925**	**424,075**	**(557,508)**	**(127,508)**
Shares issued for cash	405,000	405	404,595		405,000
Net loss for year ended December 31, 2013				(265,923)	(265,923)
Balance, December 31, 2013	**6,329,500**	**6,330**	**828,670**	**(823,431)**	**11,569**
Shares issued for cash	125,300	125	125,175		125,300
Net loss for year ended December 31, 2014				(209,882)	(209,882)
Balance, December 31, 2014	**6,454,800**	**6,455**	**953,845**	**(1,033,313)**	**(73,013)**

See accompanying notes to consolidated financial statements

Illumination America, Inc.
STATEMENTS OF CASH FLOWS

	For the Years Ended	
	December 31, 2014	**December 31, 2013**
Cash Flows from Operating Activities		
Net Loss	$ (209,882)	$ (265,923)
Adjustment to reconcile net loss from operations:		
Changes in Operating Assets and Liabilities		
Accounts Receivable	(19,220)	(28,302)
Advances	(9,000)	
Prepaid Deposits		3,276
Accounts Payable and Accrued Expenses	24,284	(3,863)
Other current liabilities	5,885	
Due to related parties	61,100	(92,924)
Net Cash Used in Operating Activities	**(146,833)**	**(387,736)**
Cash Flows from Financing Activities		
Issuance of Capital Stock for cash	125,800	405,000
Note payable		
Net Cash Provided by Financing Activities	**125,800**	**405,000**
Net Increase (Decrease) in Cash	**(21,033)**	**17,264**
Cash at Beginning of Period	**22,209**	**4,945**
Cash at End of Period	**$ 1,176**	**$ 22,209**
Supplemental Cash Flow Information:		
Income Taxes Paid	**$ –**	**$ –**
Interest Paid	**$ –**	**$ –**

See accompanying notes to consolidated financial statements

NOTE 1 – ORGANIZATION AND DESCRIPTION OF BUSINESS

Illumination America, Inc., formerly Illumination America, LLC, a Florida limited liability company, was formed on October 6, 2009. A Certificate of Conversion and Articles of Incorporation were filed August 4, 2014 with an organizational date deemed effective October 6, 2009, for Illumination America, Inc., the resulting Florida corporation.

The Company's accounting year end is December 31.

Basis of Presentation

These financial statements are presented in United States dollars and have been prepared in accordance with United States generally accepted accounting principles.

NOTE 2 – GOING CONCERN

The Company's financial statements as of December 31, 2014 have been prepared using generally accepted accounting principles in the United States of America applicable to a going concern, which contemplates the realization of assets and liquidation of liabilities in the normal course of business. The Company has not yet established an ongoing source of revenues sufficient to cover its operating costs and allow it to continue as a going concern. The Company has incurred significant losses.

In order to continue as a going concern, the Company will need, among other things, additional capital resources. Management's plan is to obtain such resources for the Company by obtaining capital from management and significant shareholders sufficient to meet its minimal operating expenses and seeking equity and/or debt financing. However management cannot provide any assurances that the Company will be successful in accomplishing any of its plans. These financial statements do not include any adjustments related to the recoverability and classification of assets or the amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

NOTE 3 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation
The condensed financial statements of the Company have been prepared in accordance with generally accepted accounting principles in the United States of America ("US GAAP"). This basis of accounting involves the application of accrual accounting and consequently, revenues and gains are recognized when earned, and expenses and losses or recognized when incurred.

Use of Estimates

In preparing financial statements in conformity with generally accepted accounting principles, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and revenues and expenses during the reported period. Actual results could differ from those estimates. Significant estimates include estimated useful lives and potential impairment of property and equipment, estimate of fair value of share based payments and derivative instruments and recorded debt discount, valuation of deferred tax assets and valuation of in-kind contribution of services and interest.

Cash and Cash Equivalents

The Company considers all highly liquid temporary cash investments with an original maturity of three months or less to be cash equivalents. At December 31, 2014 and December 31, 2013, the Company cash equivalents totaled $1,176 and $22,209 respectively.

Accounts Receivable

We record accounts receivable at net realizable value. This value includes an appropriate allowance for estimated uncollectible accounts to reflect any loss anticipated on the accounts receivable balances and is charged to Other income (expense) in the consolidated statements of operations. We calculate this allowance based on our history of write-offs, the level of past-due accounts based on the contractual terms of the receivables, and our relationships with, and the economic status of, our customers. As of December 31, 2013 and 2014, an allowance for estimated uncollectible accounts was determined to be unnecessary.

Net Loss per Share

Net loss per common share is computed by dividing net loss by the weighted average common shares outstanding during the period as defined by Financial Accounting Standards, ASC Topic 260, "Earnings per Share". Basic earnings per common share (“EPS”) calculations are determined by dividing net income by the weighted average number of shares of common stock outstanding during the year. Diluted earnings per common share calculations are determined by dividing net income by the weighted average number of common shares and dilutive common share equivalents outstanding.

Revenue Recognition

We recognize revenue when the four revenue recognition criteria are met, as follows:

- *Persuasive evidence of an arrangement exists* – our customary practice is to obtain written evidence, typically in the form of a sales contract or purchase order;
- *Delivery* – when custody is transferred to our customers either upon shipment to or receipt at our customers’ locations, with no right of return or further obligations, such as installation;
- *The price is fixed or determinable* – prices are typically fixed at the time the order is placed and no price protections or variables are offered; and
- *Collectability is reasonably assured* – we typically work with businesses with which we have a long standing relationship, as well as monitoring and evaluating customers’ ability to pay.

Refunds and returns, which are minimal, are recorded as a reduction of revenue. Payments received by customers prior to our satisfying the above criteria are recorded as unearned income in the consolidated balance sheets.

Fair Value of Financial Instruments

The Company applies the accounting guidance under Financial Accounting Standards Board (“FASB”) ASC 820-10, “Fair Value Measurements”, as well as certain related FASB staff positions. This guidance defines fair value as the price that would be received from m selling an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. When determining the fair value measurements for assets and liabilities required to be recorded at fair value, the Company considers the principal or most advantageous market in which it would transact business and considers assumptions that marketplace participants would use when pricing the asset or liability, such as inherent risk, transfer restrictions, and risk of nonperformance.

The guidance also establishes a fair value hierarchy for measurements of fair value as follows:

- Level 1 - quoted market prices in active markets for identical assets or liabilities.

- Level 2 - inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices in active markets for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

- Level 3 - unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

The carrying amount of the Company's financial instruments approximates their fair value as of December 31, 2014 and December 31, 2013, due to the short-term nature of these instruments.

Recent Accounting Pronouncements

In June 2014, FASB issued Accounting Standards Update (“ASU”) No. 2014-10, “Development Stage Entities (Topic 915): Elimination of Certain Financial Reporting Requirements, Including an Amendment to Variable Interest Entities Guidance in Topic 810, Consolidation”. The update removes all incremental financial reporting requirements from GAAP for development stage entities, including the removal of Topic 915 from the FASB Accounting Standards Codification. In addition, the update adds an example disclosure in Risks and Uncertainties (Topic 275) to illustrate one way that an entity that has not begun planned principal operations could provide information about the risks and uncertainties related to the company’s current activities. Furthermore, the update removes an exception provided to development stage entities in Consolidations (Topic 810) for determining whether an entity is a variable interest entity-which may change the consolidation analysis, consolidation decision, and disclosure requirements for a company that has an interest in a company in the development stage. The update is effective for the annual reporting periods beginning after December 15, 2014, including interim periods therein. Early application with the first annual reporting period or interim period for which the entity’s financial statements have not yet been issued (Public business entities) or made available for issuance (other entities). The Company adopted this pronouncement for the year ended December 31, 2014.

In June 2014, FASB issued Accounting Standards Update (“ASU”) No. 2014-12, “Compensation – Stock Compensation (Topic 718); Accounting for Share-Based Payments When the Terms of an Award Provide That a Performance Target Could Be Achieved after the Requisite Service Period”. The amendments in this ASU apply to all reporting entities that grant their employees share-based payments in which the terms of the award provide that a performance target that affects vesting could be achieved after the requisite service period. The amendments require that a performance target that affects vesting and that could be achieved after the requisite service period be treated as a performance condition. A reporting entity should apply existing guidance in Topic 718 as it relates to awards with performance conditions that affect vesting to account for such awards. For all entities, the amendments in this ASU are effective for annual periods and interim periods within those annual periods beginning after December 15, 2015. Earlier adoption is permitted. Entities may apply the amendments in this ASU either (a) prospectively to all awards granted or modified after the effective date or (b) retrospectively to all awards with performance targets that are outstanding as of the beginning of the earliest annual period presented in the financial statements and to all new or modified awards thereafter. If retrospective transition is adopted, the cumulative effect of applying this Update as of the beginning of the earliest annual period presented in the financial statements should be recognized as an adjustment to the opening retained earnings balance at that date. Additionally, if retrospective transition is adopted, an entity may use hindsight in measuring and recognizing the compensation cost. This updated guidance is not expected to have a material impact on our results of operations, cash flows or financial condition. We are currently reviewing the provisions of this ASU to determine if there will be any impact on our results of operations, cash flows or financial condition.

In August 2014, the FASB issued Accounting Standards Update “ASU” 2014-15 on “Presentation of Financial Statements Going Concern (Subtopic 205-40) – Disclosure of Uncertainties about an Entity’s Ability to Continue as a Going Concern”. Currently, there is no guidance in U.S. GAAP about management’s responsibility to evaluate whether there is substantial doubt about an entity’s ability to continue as a going concern or to provide related footnote disclosures. The amendments in this Update provide that guidance. In doing so, the amendments are intended to reduce diversity in the timing and content of footnote disclosures. The amendments require management to assess an entity’s ability to continue as a going concern by incorporating and expanding upon certain principles that are currently in U.S. auditing standards. Specifically, the amendments (1) provide a definition of the term substantial doubt, (2) require an evaluation every reporting period including interim periods, (3) provide principles for considering the mitigating effect of management’s plans, (4) require certain disclosures when substantial doubt is alleviated as a result of consideration of management’s plans, (5) require an express statement and other disclosures when substantial doubt is not alleviated, and (6) require an assessment for a period of one year after the date that the financial statements are issued (or available to be issued). We are currently reviewing the provisions of this ASU to determine if there will be any impact on our results of operations, cash flows or financial condition.

All other newly issued accounting pronouncements but not yet effective have been deemed either immaterial or not applicable.

NOTE 4 – RELATED PARTY TRANSACTIONS

Since January 1, 2013 the Company has sub-leased a portion of its office space to a related company, Grom Social, Inc. at the rate of $2,000 per month. As of December 31, 2014 and December 31, 2013, the balance of the related party receivables on the Company's balance sheet were $26,00 and $26,000, respectively, all of which represented unpaid rent due from the related party.

For both the years ended December 31, 2014 and December 31, 2013, respectively the Company recorded $24,000 in other income on its Income Statement in "Other Income Related Party".

Members of the Company's Board of Directors have advanced working capital to pay expenses of the Company. These loans payable are due on demand and non-interest bearing. The outstanding amount due to related parties was $86,774 and $25,674 as of December 31, 2014 and December 31, 2013, respectively.

NOTE 5 – STOCKHOLDERS' DEFICIT

The Company has 100,000,000 shares of Common Stock authorized with a par value of $0.001 per share and 25,000,000 shares of Preferred Stock authorized, with a par value of $0.001 per share.

Common Stock Issued in Private Placements

During the year ending December 31, 2013, the Company accepted subscription agreements from investors and issued 405,000 shares of its common stock (pre forward split) for net proceeds totaling $405,000.

During the year ending December 31, 2014, the Company accepted subscription agreements from investors and issued 125,300 shares of its common stock (pre forward split) for net proceeds totaling $125,300.

NOTE 6 – COMMITMENTS AND CONTINGENCIES

The Company has a lease agreements for office space that expires on October 31, 2015. The total future minimum lease payments under the operating lease are as follows:

Periods	Amounts
For the year ended December 31, 2015	$ 25,740
Thereafter	$ –

NOTE 8 – SUBSEQUENT EVENTS

On November 1, 2015 the Company entered into a new lease agreement for a period of three years at a base rate of $2,670 per month subject to annual escalation provisions.

In November 2015, the Company's Board of Directors authorized the issuance of 113,753 shares of Common Stock in exchange for legal services and 250,000 shares for consulting services. The Company also sold an additional 300,000 shares of its Common Stock as part of its private offering of shares, which shares were sold at a price of $1.00 per share. All share and price references are pre-forward split.

In December 2015, the Company undertook a forward split of its Common Stock whereby each share of issued and outstanding Common Stock was exchanged for 1.26847603145 shares of the Company's Common Stock, with any fractional shares rounded to the nearest whole number.

ILLUMINATION AMERICA, INC.

UNAUDITED FINANCIAL STATEMENTS

FOR THE THREE AND NINE MONTH PERIODS ENDED

SEPTEMBER 30, 2015 AND 2014

ILLUMINATIONS AMERICA, INC.
BALANCE SHEETS

	September 30, 2015 (Unaudited)	December 31, 2014 (Audited)
ASSETS		
CURRENT ASSETS		
Cash	$ 7,957	$ 1,176
Accounts Receivable	31,234	25,371
Related Party Receivable	35,195	26,000
Pre-paid Expenses	–	9,000
Deposits	6,000	1,000
TOTAL CURRENT ASSETS	80,386	62,547
OTHER ASSETS	$ –	$ –
TOTAL ASSETS	**$ 80,386**	**$ 62,547**
LIABILITIES AND STOCKHOLDER EQUITY		
LIABILITIES		
Current Liabilities:		
Accounts Payable	$ 22,690	$ 42,009
Other accrued expenses	9,905	6,777
Loan Payable - Related Party	67,419	86,774
TOTAL LIABILITIES	**$ 100,014**	**$ 135,560**
COMMITMENTS AND CONTINGENCIES		
STOCKHOLDER EQUITY		
Common stock: authorized 100,000,000; $0.001 par value; 7,119,800 shares issued and outstanding at September 30, 2015 and 6,454,800 shares issued and outstanding at December 31, 2014	7,120	6,455
Preferred stock: authorized 25,000,000, $.001 par value; 0 shares issued and outstanding	–	–
Additional paid-in capital	1,618,180	953,845
Accumulated Deficit	(1,644,928)	(1,033,313)
Total Stockholders' Equity	$ (19,628)	$ (73,013)
TOTAL LIABILITIES AND STOCKHOLDER EQUITY	**$ 80,386**	**$ 62,547**

The accompanying notes are an integral part of these financial statements

ILLUMINATIONS AMERICA, INC.
STATEMENTS OF OPERATIONS

	For the Three Months Ended September 30, 2015 (Unaudited)	For the Three Months Ended September 30, 2014 (Unaudited)	For the Nine Months Ended September 30, 2015 (Unaudited)	For the Nine Months Ended September 30, 2014 (Unaudited)
REVENUES				
Sales:				
Sales	$ 20,686	$ 59,773	$ 172,922	$ 73,035
Total Income	20,686	59,773	172,922	73,035
Cost of Goods Sold:				
Cost of Goods Sold	$ 46,195	$ 29,680	$ 140,640	$ 42,398
Total Cost of Goods Sold	46,195	29,680	140,640	42,398
Gross Profit	(25,509)	30,093	32,282	30,637
Operating Expenses:				
General and administrative expenses	87,200	40,256	513,140	71,952
Stock based compensation	350,000			
Payroll expenses	33,237	22,537	83,451	64,489
Professional fees	26,646	14,194	42,790	31,750
Rent	7,722	7,394	23,166	19,716
Total Expenses	**504,805**	**84,381**	**662,547**	**187,907**
Loss from operations	**(530,314)**	**(54,288)**	**(630,265)**	**(157,270)**
Other Income (Expenses)				
Other Income	**402**	**–**	**649**	**–**
Other Income - related party	**6,000**	**6,000**	**18,000**	**18,000**
Income (Loss) Before Income Tax	**$ (523,912)**	**$ (48,288)**	**$ (611,616)**	**$ (139,270)**
Provision for Income Tax			–	–
Net Income for Period	**(523,912)**	**(48,288)**	**(611,616)**	**(139,270)**
Net gain (loss) per share:				
Basic and diluted	$ (0.08)	$ (0.01)	$ (0.09)	$ (0.02)
Weighted average number of shares outstanding:				
Basic and diluted	6,911,104	6,429,870	6,627,282	6,366,827

The accompanying notes are an integral part of these financial statements

ILLUMINATIONS AMERICA, INC.
STATEMENTS OF CASH FLOWS

	For the Nine Months Ended September 30, 2015 (Unaudited)	For the Nine Months Ended September 30, 2014 (Unaudited)
Operating activities:		
Net Income	$ (611,616)	$ (139,270)
Adjustment to reconcile net loss to net cash provided by operations:		
Changes in assets and liabilities:		
Stock-based compensation	350,000	
Accounts Receivable	(15,059)	(41,633)
Advance	8,500	(9,500)
Prepaid deposits	(5,000)	
Accounts payable and other accrued expenses	(15,690)	26,380
Due to related parties	(19,354)	31,500
Net cash provided by operating activities	$ (308,219)	$ (132,523)
Financing activities:		
Proceeds from issuance of common stock	315,000	114,000
Net cash provided by financing activities	315,000	114,000
Investing activities:		
Purchase of Building/Property	$ –	$ –
Net cash provided by investing activities	$ –	$ –
Net increase in cash	$ 6,781	(18,523)
Cash, beginning of period	1,176	22,209
Cash, end of period	$ 7,957	$ 3,686
Supplemental disclosure of cash flow information:		
Cash paid during the period		
Taxes	$ –	$ –
Interest	$ –	$ –

The accompanying notes are an integral part of these financial statements

Note 1: Organization and Basis of Presentation

Illumination America, Inc., formerly Illumination America, LLC, a Florida Limited Liability Company, was formed on October 6, 2009. A Certificate of Conversion and Articles of Incorporation were filed August 4, 2014 with an organizational date deemed effective October 6, 2009, for Illumination America, Inc., the resulting Florida corporation.

The financial statements of the Company have been prepared in accordance with generally accepted accounting principles in the United States of America and are presented in US dollars. The Financial Statements and related disclosures as of September 30, 2015 are unaudited pursuant to the rules and regulations of the United States Securities and Exchange Commission ("SEC"). Unless the context otherwise requires, all references to "Illuminations," Illuminations America," "we", "us", "our" or the "Company" are to Illuminations America, Inc.

Note 2: Significant Accounting Policies and Recent Accounting Pronouncements

Basis of Presentation

The condensed financial statements of the Company have been prepared in accordance with generally accepted accounting principles in the United States of America ("US GAAP"). This basis of accounting involves the application of accrual accounting and consequently, revenues and gains are recognized when earned, and expenses and losses or recognized when incurred.

Use of Estimates and Assumptions

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

Cash and Cash Equivalents

The Company considers all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

Accounts Receivable

We record accounts receivable at net realizable value. This value includes an appropriate allowance for estimated uncollectible accounts to reflect any loss anticipated on the accounts receivable balances and is charged to Other income (expense) in the consolidated statements of operations. We calculate this allowance based on our history of write-offs, the level of past-due accounts based on the contractual terms of the receivables, and our relationships with, and the economic status of, our customers. As of September, 2015, an allowance for estimated uncollectible accounts was determined to be unnecessary.

Fair Value of Financial Instruments

ASC 825, “Disclosures about Fair Value of Financial Instruments”, requires disclosure of fair value information about financial instruments. ASC 820, “Fair Value Measurements” defines fair value, establishes a framework for measuring fair value in generally accepted accounting principles, and expands disclosures about fair value measurements. Fair value estimates discussed herein are based upon certain market assumptions and pertinent information available to management as of September 30, 2015.

The respective carrying values of certain on-balance-sheet financial instruments approximate their fair values. These financial instruments include cash, accrued liabilities and notes payable. Fair values were assumed to approximate carrying values for these financial instruments since they are short term in nature and their carrying amounts approximate fair value.

Basic and Diluted Loss per Share

The Company computes earnings (loss) per share in accordance with ASC 260-10-45 “Earnings per Share”, which requires presentation of both basic and diluted earnings per share on the face of the statement of operations. Basic earnings (loss) per share is computed by dividing net earnings (loss) available to common stockholders by the weighted average number of outstanding common shares during the period. Diluted earnings (loss) per share gives effect to all dilutive potential common shares outstanding during the period. Dilutive earnings (loss) per share excludes all potential common shares if their effect is anti-dilutive. The Company has no potential dilutive instruments, and therefore, basic and diluted earnings (loss) per share are equal.

Revenue Recognition

We recognize revenue when the four revenue recognition criteria are met, as follows:

- *Persuasive evidence of an arrangement exists* – our customary practice is to obtain written evidence, typically in the form of a sales contract or purchase order;
- *Delivery* – when custody is transferred to our customers either upon shipment to or receipt at our customers’ locations, with no right of return or further obligations, such as installation;
- *The price is fixed or determinable* – prices are typically fixed at the time the order is placed and no price protections or variables are offered; and
- *Collectability is reasonably assured* – we typically work with businesses with which we have a long standing relationship, as well as monitoring and evaluating customers’ ability to pay.

Refunds and returns, which are minimal, are recorded as a reduction of revenue. Payments received by customers prior to our satisfying the above criteria are recorded as unearned income in the consolidated balance sheets.

Income Taxes

We use the asset and liability method of accounting for income taxes in accordance with ASC Topic 740, “Income Taxes.” Under this method, income tax expense is recognized for the amount of: (i) taxes payable or refundable for the current year and (ii) deferred tax consequences of temporary differences resulting from matters that have been recognized in an entity’s financial statements or tax returns. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in the results of operations in the period that includes the enactment date. A valuation allowance is provided to reduce the deferred tax assets reported if based on the weight of the available positive and negative evidence, it is more likely than not some portion or all of the deferred tax assets will not be realized.

ASC Topic 740.10.30 clarifies the accounting for uncertainty in income taxes recognized in an enterprise's financial statements and prescribes a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. ASC Topic 740.10.40 provides guidance on de-recognition, classification, interest and penalties, accounting in interim periods, disclosure, and transition. We have no material uncertain tax positions for any of the reporting periods presented.

Stock Based Compensation

The Company accounts for share-based payments pursuant to ASC 718, "Stock Compensation" and, accordingly, the Company records compensation expense for share-based awards based upon an assessment of the grant date fair value for stock options and restricted stock awards using the Black-Scholes option pricing model. Stock compensation expense for stock options is recognized over the vesting period of the award or expensed immediately under ASC 718 and EITF 96-18 when stock or options are awarded for previous or current service without further recourse.

Recent Accounting Pronouncements

The Financial Accounting Standards Board ("FASB") periodically issues new accounting standards in a continuing effort to improve standards of financial accounting and reporting. The Company has reviewed the recently issued pronouncements. During this review the Company decided to early adopt ASU 2014-10 which eliminates the definition of a development stage entity, eliminates the development stage presentation and disclosure requirements under ASC 915, and amends provisions of existing variable interest entity guidance under ASC 810.

On June 10, 2014, The Financial Accounting Standards Board ("FASB") issued Accounting Standards Update No. 2014-10, Development Stage Entities (Topic 915): *Elimination of Certain Financial Reporting Requirements, Including an Amendment to Variable Interest Entities Guidance in Topic 810, consolidation,* which removes all incremental financial reporting requirements from GAAP for development stage entities, including the removal of Topic 915 from the FASB Accounting Standards Codification. For the first annual period beginning after December 15, 2014, the presentation and disclosure requirements in Topic 915 will no longer be required for the public business entities. The revised consolidation standards are effective one year later, in annual periods beginning after December 15, 2015. Early adoption is permitted. The Company has adopted the amendment as of fiscal year ended September 30, 2014.

There are several new accounting pronouncements issued by the Financial Accounting Standards Board ("FASB") which are not yet effective. Each of these pronouncements, as applicable, has been or will be adopted by the Company. As of September 30, 2015, none of these pronouncements is expected to have a material effect on the financial position, results of operations or cash flows of the Company.

Note 3: Going Concern

The Company's financial statements as of September 30, 2015 have been prepared using generally accepted accounting principles in the United States of America applicable to a going concern, which contemplates the realization of assets and liquidation of liabilities in the normal course of business. The Company has not yet established an ongoing source of revenues sufficient to cover its operating costs and allow it to continue as a going concern. The Company has incurred significant losses.

In order to continue as a going concern, the Company will need, among other things, additional capital resources. Management's plan is to obtain such resources for the Company by obtaining capital from management and significant shareholders sufficient to meet its minimal operating expenses and seeking equity and/or debt financing. However management cannot provide any assurances that the Company will be successful in accomplishing any of its plans. These financial statements do not include any adjustments related to the recoverability and classification of assets or the amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

Note 4: Commitments and Contingencies

The Company has a lease agreement for office space that expires on October 31, 2015. The total future minimum lease payments under the operating lease are as follows:

Periods	Amounts
For the remainder of the year ended December 31, 2015	$ 2,574
Thereafter	$ –
TOTAL	$ **2,574**

On November 1, 2015, the Company entered into a new lease agreement for a period of three years at a base rate of $2,670 per month subject to annual escalation provisions.

Note 5: Legal Matters

The Company has no known legal issues pending.

Note 6: Capital Stock

The Company has 100,000,000 shares of Common Stock authorized with a par value of $0.001 per share and 25,000,000 shares of Preferred Stock authorized, with a par value of $0.001 per share.

Common Stock Issued in Private Placements

During the nine-month period ended September 30, 2015, the Company accepted subscription agreements from investors and issued 315,000 shares of its common stock (pre forward split) for net proceeds totaling $315,000.

Common Stock Issued in Exchange for Services

During the nine-month period ended September 30, 2015, the Company issued 350,000 shares of its common stock valued at $350,000 to a consultant for investor relations services.

Note 7: Income Taxes

The Company uses the asset and liability method of accounting for income taxes in accordance with ASC Topic 740, "Income Taxes." Under this method, income tax expense is recognized for the amount of: (i) taxes payable or refundable for the current year and (ii) deferred tax consequences of temporary differences resulting from matters that have been recognized in an entity's financial statements or tax returns. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled.

The effect on deferred tax assets and liabilities of a change in tax rates is recognized in the results of operations in the period that includes the enactment date. A valuation allowance is provided to reduce the deferred tax assets reported if based on the weight of the available positive and negative evidence, it is more likely than not some portion or all of the deferred tax assets will not be realized. .ASC Topic 740.10.30 clarifies the accounting for uncertainty in income taxes recognized in an enterprise's financial statements and prescribes a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. ASC Topic 740.10.40 provides guidance on de-recognition, classification, interest and penalties, accounting in interim periods, disclosure, and transition. We have no material uncertain tax positions for any of the reporting periods presented.

Note 8: Related Party Transactions

Since January 1, 2013, the Company has sub-leased a portion of its office space to a related company, Grom Social, Inc. at the rate of $2,000 per month. Grom is controlled by the Company's two directors. As of September 30, 2015 and December 31, 2014, the balances of the related party receivables on the Company's balance sheet were $35,195 and $26,000, respectively. Of these amounts $26,000 in each period represented unpaid rent due from the related party. For both the three and nine month periods ended September 30, 2015 and September 30, 2014, the Company recorded $6,000 and $18,000, respectively, on its Income Statement in "Other Income Related Party".

Members of the Company's Board of Directors have advanced working capital to pay expenses of the Company. These loans payable are due on demand and non-interest bearing. The outstanding amounts due to related parties was $67,419 and $86,774 as of September 30, 2015 and December 31, 2014, respectively.

Note 9: Subsequent Events

On November 1, 2015 the Company entered into a new lease agreement for a period of three years at a base rate of $2,670 per month subject to annual escalation provisions.

In November 2015, the Company's Board of Directors authorized the issuance of 113,753 shares of Common Stock in exchange for legal services and 250,000 shares for consulting services. The Company also sold an additional 300,000 shares of its Common Stock as part of its private offering of shares, which shares were sold at a price of $1.00 per share. All share and price references are pre-forward split.

In December 2015, the Company undertook a forward split of its Common Stock whereby each share of issued and outstanding Common Stock was exchanged for 1.26847603145 shares of the Company's Common Stock, with any fractional shares rounded to the nearest whole number.

PROSPECTUS

_____, 201__

Until _____, 20__, all dealers that effect transactions in these securities, whether or not participating in this offering, may be required to deliver a prospectus. This is in addition to the dealers' obligation to deliver a prospectus when acting as underwriters and with respect to their unsold allotments or subscriptions.

PART II - INFORMATION NOT REQUIRED IN PROSPECTUS

ITEM 13. OTHER EXPENSES OF ISSUANCE AND DISTRIBUTION

The expenses to be paid by the Registrant are as follows. All amounts, other than the SEC registration fee, are estimates.

	Amount to be Paid
SEC registration fee	$ 195
Legal fees and expenses	$ 25,000
Accounting fees and expenses	$ 16,000
Miscellaneous	$ 1,000
Total	$ 42,195

ITEM 14. INDEMNIFICATION OF DIRECTORS AND OFFICERS

Under the Florida Business Corporation Act and our Articles of Incorporation, our directors and officers will have no personal liability to us or our shareholders for monetary damages incurred as the result of the breach or alleged breach by a director or officer of his “duty of care.” This provision does not apply to the directors’: (i) acts or omissions that involve intentional misconduct, fraud or a knowing and culpable violation of law, or (ii) approval of an unlawful dividend, distribution, stock repurchase or redemption. This provision would generally absolve directors of personal liability for negligence in the performance of his duties, including gross negligence.

The effect of this provision in our Articles of Incorporation is to eliminate the rights of our Company and our shareholders (through shareholder’s derivative suits on behalf of our Company) to recover monetary damages against a director for breach of his fiduciary duty of care as a director (including breaches resulting from negligent or grossly negligent behavior) except in the situations described in clauses (i) and (ii) above. This provision does not limit nor eliminate the rights of our Company or any shareholder to seek non-monetary relief such as an injunction or rescission in the event of a breach of a director’s duty of care. Section 145 of the Florida General Corporation Law provides corporations the right to indemnify their directors, officers, employees and agents in accordance with applicable law.

Insofar as indemnification for liabilities arising under the Securities Act of 1933, as amended, may be permitted to directors, officers, or persons controlling the Company pursuant to the foregoing provisions, the Company has been informed that in the opinion of the Securities and Exchange Commission, such indemnification is against public policy as expressed in the Securities Act of 1933, as amended, and is therefore unenforceable.

ITEM 15. RECENT SALES OF UNREGISTERED SECURITIES

In November 2015, the Company’s Board of Directors authorized the issuance of 113,753 shares of Common Stock in exchange for legal services and 250,000 shares for consulting services. We relied upon the exemption from registration provided by Section 4(a)(2) of the Securities Act of 1933, as amended, to issue these shares, as this transaction did not involve a public offering and the individuals who received shares had special knowledge of our operations and business.

In June 2015, we issued 350,000 shares of our Common Stock to a consultant pursuant to the terms of a Consulting Agreement. We relied upon the exemption from registration provided by Section 4(a)(2) of the Securities Act of 1933, as amended, to issue these shares, as this transaction did not involve a public offering and the individuals who received shares had special knowledge of our operations and business.

During the years ended December 31, 2015, 2014 and 2013, the Company also sold 315,000, 125,000 and 405,000 shares of its Common Stock in its private offerings of shares, which shares were sold at a price of $1.00 per share (40.78 per share post-split). All share and price references are pre-forward split. We relied upon the exemption from registration provided by Regulation D of the Securities Act of 1933, as amended, to issue these shares.

ITEM 16. EXHIBITS AND FINANCIAL STATEMENT SCHEDULES

Exhibit Number	Description
3.1	Articles of Incorporation
3.2	Bylaws
3.4	Specimen Stock Certificate
5.1	Opinion of Andrew I. Telsey, P.C. re: legality
10.1	Form of Sales Rep Agreement
10.2	Consulting Agreement and Addendum
23.1	Consent of Andrew I. Telsey, P.C.
23.2	Consent of BF Borgers CPA PC

ITEM 17. UNDERTAKINGS

The undersigned registrant hereby undertakes to:

(1) File, during any period in which offers or sales are being made, a post-effective amendment to this registration statement to:

(A) Include any Prospectus required by Section 10(a)(3) of the Securities Act of 1933;

(B) Reflect in the Prospectus any facts or events which, individually or together, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of Prospectus filed with the Securities and Exchange Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20 percent change in the maximum aggregate offering price set forth in the “Calculation of Registration Fee” table in the effective registration statement;

(C) Include any additional or changed material information on the plan of distribution.

(2) For determining liability under the Securities Act of 1933, treat each post-effective amendment as a new registration statement of the securities offered, and the offering of the securities at that time to be the initial bona fide offering thereof.

(3) File a post-effective amendment to remove from registration any of the securities that remain unsold at the end of the offering.

(4) For determining liability of the undersigned registrant under the Securities Act of 1933 to any purchaser in the initial distribution of the securities, the undersigned registrant undertakes that in a primary offering of securities of the undersigned registrant pursuant to this registration statement, regardless of the underwriting method used to sell the securities to the purchaser, if the securities are offered or sold to such purchaser by means of any of the following communications, the undersigned registrant will be a seller to the purchaser and will be considered to offer or sell such securities to such purchaser:

(A) Any preliminary Prospectus or Prospectus of the undersigned registrant relating to the offering required to be filed pursuant to Rule 424 under the Securities Act of 1933;
(B) Any free writing Prospectus relating to the offering prepared by or on behalf of the undersigned registrant or used or referred to by the undersigned registrant;
(C) The portion of any other free writing Prospectus relating to the offering containing material information about the undersigned registrant or its securities provided by or on behalf of the undersigned registrant; and
(D) Any other communication that is an offer in the offering made by the undersigned registrant to the purchaser.

Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the SEC such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable.

In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

Each prospectus filed pursuant to Rule 424(b) as part of a registration statement relating to an offering, other than registration statements relying on Rule 430B or other than prospectuses filed in reliance on Rule 430A, shall be deemed to be part of and included in the registration statement as of the date it is first used after effectiveness. Provided, however, that no statement made in a registration statement or prospectus that is part of the registration statement or made in a document incorporated or deemed incorporated by reference into the registration statement or prospectus that is part of the registration statement will, as to a purchaser with a time of contract of sale prior to such first use, supersede or modify any statement that was made in the registration statement or prospectus that was part of the registration statement or made in any such document immediately prior to such date of first use.

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned in the city of Boca Raton, Florida on January 12, 2016.

ILLUMINATION AMERICA, INC.

By: /s/ Ismael Llera
Ismael Llera, President, Chief Executive Officer,
Chief Financial Officer

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below hereby constitutes and appoints Ismael Llera, Chief Executive Officer, as his true and lawful attorney-in-fact and agent, with full power of substitution and re-substitution, for him and in his name, place and stead in any and all capacities, in connection with this Registration Statement, including to sign in the name and on behalf of the undersigned, this Registration Statement and any and all amendments thereto, including post-effective amendments and registrations filed pursuant to Rule 462 under the U.S. Securities Act of 1933, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto such attorney-in-fact and agents full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent, or his substitute, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act, the following persons in the capacities and on the dates indicated have signed this amended Registration Statement:

Signature	Title	Date
/s/ Melvin Leiner Melvin Leiner	Director	January 12, 2016
/s Darren Marks Darren Marks	Director	January 12, 2016

ATTACHMENT TO ARTICLES OF INCORPORATION
OF

ILLUMINATION AMERICA, INC.

I. CAPITAL STOCK

The aggregate number of shares which the corporation shall have authority to issue is one hundred twenty five million (125,000,000) shares, of which one hundred million (100,000,000) shall be Common Shares, $.001 par value per share and twenty five million (25,000,000) shall be Preferred Shares, $.001 par value per share, and the designations, preferences, limitations and relative rights of the shares of each such class are as follows:

A. **Common Shares**

(a) The rights of holders of the Common Shares to receive dividends or share in the distribution of assets in the event of liquidation, dissolution or winding up of the affairs of the Corporation shall be subject to the preferences, limitations and relative rights of the Preferred Shares fixed in the resolution or resolutions which may be adopted from time to time by the Board of Directors of the corporation providing for the issuance of one or more series of the Preferred Shares.

(b) The holders of the Common Shares shall have unlimited voting rights and shall constitute the sole voting group of the corporation, except to the extent any additional voting groups or groups may hereafter be established in accordance with the Colorado Business Corporation Act, and shall be entitled to one vote for each share of Common Shares held by them of record at the time for determining the holders thereof entitled to vote.

B. **Preferred Shares**

The corporation may divide and issue the Preferred Shares into series. Preferred Shares of each series, when issued, shall be designated to distinguish it from the shares of all other series of the class of Preferred Shares. The Board of Directors is hereby expressly vested with authority to fix and determine the relative rights and preferences of the shares of any such series so established to the fullest extent permitted by these Articles of Incorporation and the laws of the State of Colorado in respect to the following:

(a) The number of shares to constitute such series, and the distinctive designations thereof;

(b) The rate and preference of dividend, if any, the time of payment of dividend, whether dividends are cumulative and the date from which any dividend shall accrue;

(c) Whether the shares may be redeemed and, if so, the redemption price and the terms and conditions of redemption;

(d) The amount payable upon shares in the event of involuntarily liquidation;

(e) The amount payable upon shares in the event of voluntary liquidation;

(f) Sinking fund or other provisions, if any, for the redemption or purchase of shares;

(g) The terms and conditions on which shares may be converted, if the shares of any series are issued with the privilege of conversion;

(h) Voting powers, if any; and

(i) Any other relative right and preferences of shares of such series, including, without limitation, any restriction on an increase in the number of shares of any series theretofore authorized and any limitation or restriction of rights or powers to which shares of any further series shall be subject.

II. OPTIONAL ADDITIONAL INFORMATION:

A. The corporate powers shall be exercised by or under the authority of, and the business and affairs of the corporation shall be managed under the direction of, a board of directors. The number of directors of the corporation shall be fixed by the bylaws, or if the bylaws fail to fix such a number, then by resolution adopted from time to time by the board of directors, provided that the number of directors shall not be less than one (1).

B. Cumulative voting shall not be permitted in the election of directors or otherwise.

C. The following provisions are inserted for the management of the business and for the conduct of the affairs of the corporation, and the same are in furtherance of and not in limitation or exclusion of the powers conferred by law.

(a) **Conflicting Interest Transactions**. As used in this paragraph, "conflicting interest transactions" means any of the following: (i) a loan or other assistance by the corporation to a director of the corporation or to an entity in which a director of the corporation is a director or officer or has a financial interest; (ii) a guaranty by the corporation of an obligation of a director of the corporation or of an obligation of an entity in which a director of the corporation is a director or officer or has a financial interest; or (iii) a contract or transaction between the corporation and a director of the corporation or between the corporation and an entity in which a director of the corporation is a director or officer or has a financial interest. No conflicting interest transaction shall be void or voidable, be enjoined, be set aside, or give rise to an award of damages or other sanctions in a proceeding by a shareholder or by or in the right of the corporation, solely because the conflicting interest transaction involves a director of the corporation or an entity in which a director of the corporation is a director or officer or has a financial interest, or solely because the director is present at or participates in the meeting of the corporation's board of directors or of the committee of the board of directors which authorizes, approves or ratifies a conflicting interest transaction, or solely because the director's vote is counted for such purpose, if: (a) the material facts as to the director's relationship or interest and as to the conflicting interest transaction are disclosed or are known to the board of directors or the committee, and the board of directors or committee in good faith authorizes, approves or ratifies the conflicting interest transaction by the affirmative vote of a majority of the disinterested directors, even though the disinterested directors are less than quorum; or (b) the material facts as to the director's relationship or interest and as to the conflicting interest transaction are disclosed or are known to the shareholders entitled to vote thereon, and the conflicting interest transaction is specifically authorized, approved or ratified in good faith by a vote of the shareholders; or (c) a conflicting interest transaction is fair as to the corporation as of the time it is authorized, approved or ratified by the board of directors, a committee thereof, or the shareholders. Common or interested directors may be counted in determining the presence of a quorum at a meeting of the board of directors or of a committee which authorizes, approves or ratifies the conflicting interest transaction.

(b) **Loans and Guarantees for the Benefit of Directors**. The corporation may lend money to, guarantee any obligation of, or otherwise assist any officer, director, or employee of the corporation or of a subsidiary, whenever, in the judgment of the Board of Directors, such loan, guaranty, or assistance may reasonably be expected to benefit the corporation. The loan, guaranty, or other assistance may be with or without interest and may be unsecured or secured in such manner as the Board of Directors may approve, including, without limitation, a pledge of shares of stock of the corporation. Subject to the provisions of subsection (a) above, nothing in these Articles shall be deemed to deny, limit, or restrict the powers of guaranty or warranty of the corporation at common law or under any statute.

(c) **Indemnification**.

(1) The corporation shall have power to indemnify any person who was or is a party to any proceeding (other than an action by, or in the right of, the corporation), by reason of the fact that he or she is or was a director, officer, employee, or agent of the corporation or is or was serving at the request of the corporation as a director, officer, employee, or agent of another corporation, partnership, joint venture, trust, or other enterprise against liability incurred in connection with such proceeding, including any appeal thereof, if he or she acted in good faith and in a manner he or she reasonably believed to be in, or not opposed to, the best interests of the corporation and, with respect to any criminal action or proceeding, had no reasonable cause to believe his or her conduct was unlawful. The termination of any proceeding by judgment, order, settlement, or conviction or upon a plea of nolo contendere or its equivalent shall not, of itself, create a presumption that the person did not act in good faith and in a manner which he or she reasonably believed to be in, or not opposed to, the best interests of the corporation or, with respect to any criminal action or proceeding, had reasonable cause to believe that his or her conduct was unlawful.

(2) The corporation shall have power to indemnify any person, who was or is a party to any proceeding by or in the right of the corporation to procure a judgment in its favor by reason of the fact that the person is or was a director, officer, employee, or agent of the corporation or is or was serving at the request of the corporation as a director, officer, employee, or agent of another corporation, partnership, joint venture, trust, or other enterprise, against expenses and amounts paid in settlement not exceeding, in the judgment of the board of directors, the estimated expense of litigating the proceeding to conclusion, actually and reasonably incurred in connection with the defense or settlement of such proceeding, including any appeal thereof. Such indemnification shall be authorized if such person acted in good faith and in a manner he or she reasonably believed to be in, or not opposed to, the best interests of the corporation, except that no indemnification shall be made under this subsection in respect of any claim, issue, or matter as to which such person shall have been adjudged to be liable unless, and only to the extent that, the court in which such proceeding was brought, or any other court of competent jurisdiction, shall determine upon application that, despite the adjudication of liability but in view of all circumstances of the case, such person is fairly and reasonably entitled to indemnity for such expenses which such court shall deem proper.

(3) To the extent that a director, officer, employee, or agent of the corporation has been successful on the merits or otherwise in defense of any proceeding referred to in subsection (1) or subsection (2), or in defense of any claim, issue, or matter therein, he or she shall be indemnified against expenses actually and reasonably incurred by him or her in connection therewith.

(4) Any indemnification under subsection (1) or subsection (2), unless pursuant to a determination by a court, shall be made by the corporation only as authorized in the specific case upon a determination that indemnification of the director, officer, employee, or agent is proper in the circumstances because he or she has met the applicable standard of conduct set forth in subsection (1) or subsection (2). Such determination shall be made (i) by the board of directors by a majority vote of a quorum consisting of directors who were not parties to such proceeding; (ii) if such a quorum is not obtainable or, even if obtainable, by majority vote of a committee duly designated by the board of directors (in which directors who are parties may participate) consisting solely of two or more directors not at the time parties to the proceeding; (iii) by independent legal counsel:

(5) Evaluation of the reasonableness of expenses and authorization of indemnification shall be made in the same manner as the determination that indemnification is permissible. However, if the determination of permissibility is made by independent legal counsel, persons specified by paragraph (4)(i) or (4)(ii) shall evaluate the reasonableness of expenses and may authorize indemnification.

(6) Expenses incurred by an officer or director in defending a civil or criminal proceeding may be paid by the corporation in advance of the final disposition of such proceeding upon receipt of an undertaking by or on behalf of such director or officer to repay such amount if he or she is ultimately found not to be entitled to indemnification by the corporation pursuant to this section. Expenses incurred by other employees and agents may be paid in advance upon such terms or conditions that the board of directors deems appropriate.

(7) The indemnification and advancement of expenses provided pursuant to this section are not exclusive, and the corporation may make any other or further indemnification or advancement of expenses of any of its directors, officers, employees, or agents, under any bylaw, agreement, vote of shareholders or disinterested directors, or otherwise, both as to action in his or her official capacity and as to action in another capacity while holding such office. However, indemnification or advancement of expenses shall not be made to or on behalf of any director, officer, employee, or agent if a judgment or other final adjudication establishes that his or her actions, or omissions to act, were material to the cause of action so adjudicated and constitute (a) a violation of the criminal law, unless the director, officer, employee, or agent had reasonable cause to believe his or her conduct was lawful or had no reasonable cause to believe his or her conduct was unlawful; (b) a transaction from which the director, officer, employee, or agent derived an improper personal benefit; (c) in the case of a director, a circumstance under which the liability provisions of Section 607.0834 of the Florida Business Corporation Act are applicable; or (d) willful misconduct or a conscious disregard for the best interests of the corporation in a proceeding by or in the right of the corporation to procure a judgment in its favor or in a proceeding by or in the right of a shareholder.

(8) Indemnification and advancement of expenses as provided in this section shall continue as, unless otherwise provided when authorized or ratified, to a person who has ceased to be a director, officer, employee, or agent and shall inure to the benefit of the heirs, executors, and administrators of such a person, unless otherwise provided when authorized or ratified.

(9) The corporation shall have power to purchase and maintain insurance on behalf of any person who is or was a director, officer, employee, or agent of the corporation or is or was serving at the request of the corporation as a director, officer, employee, or agent of another corporation, partnership, joint venture, trust, or other enterprise against any liability asserted against the person and incurred by him or her in any such capacity or arising out of his or her status as such, whether or not the corporation would have the power to indemnify the person against such liability under the provisions of this section.

(d) **Negation of Equitable Interests in Shares or Rights**. The corporation shall be entitled to treat the registered holder of any shares of the corporation as the owner thereof for all purposes permitted by the Florida Business Corporation Act, including without limitation all rights deriving from such shares, and the corporation shall not be bound to recognize any equitable or other claim to, or interest in, such shares or rights deriving from such shares on the part of any other person including without limitation, a purchaser, assignee or transferee of such shares, unless and until such other person becomes the registered holder of such shares or is recognized as such, whether or not the corporation shall have either actual or constructive notice of the claimed interest of such other person.

BYLAWS

OF

ILLUMINATION AMERICA INC.

(A Florida Corporation)

INDEX

BYLAWS OF

ILLUMINATION AMERICA INC.

ARTICLE 1

OFFICES

SECTION 1. Registered Office. The registered office of Illumination America Inc., a Florida corporation (the "Corporation"), shall be located in the city of Boca Raton, State of Florida, unless otherwise designated by the Board of Directors.

SECTION 2. Other Offices. The Corporation may also have offices at such other places, either within or without the State of Florida, as the Board of Directors of the Corporation (the "Board of Directors") may from time to time determine or as the business of the Corporation may require.

ARTICLE 2

MEETINGS OF SHAREHOLDERS

SECTION 1. Place. All annual meetings of shareholders shall be held at such place, within or without the State of Florida, as may be designated by the Board of Directors and stated in the notice of the meeting or in a duly executed waiver of notice thereof. Special meetings of shareholders may be held at such place, within or without the State of Florida, and at such time as shall be stated in the notice of the meeting or in a duly executed waiver of notice thereof.

SECTION 2. Time of Annual Meeting. Annual meetings of shareholders shall be held on such date and at such time fixed, from time to time, by the Board of Directors, provided that there shall be an annual meeting held every year at which the shareholders shall elect a Board of Directors and transact such other business as may properly be brought before the meeting.

SECTION 3. Call of Special Meetings. Special meetings of the shareholders shall be held if called by the Board of Directors, the President, or if the holders of not less than ten percent (10%) of all the votes entitled to be cast on any issue proposed to be considered at the proposed special meeting sign, date, and deliver to the Secretary one or more written demands for the meeting describing the purpose or purposes for which it is to be held.

SECTION 4. Conduct of Meetings. The Chairman of the Board (or in his absence, the President or such other designee of the Chairman of the Board) shall preside at the annual and special meetings of shareholders and shall be given full discretion in establishing the rules and procedures to be followed in conducting the meetings, except as otherwise provided by law or in these Bylaws.

SECTION 5. Notice and Waiver of Notice . Except as otherwise provided by law, written or printed notice stating the place, day and hour of the meeting and, in the case of a special meeting, the purpose or purposes for which the meeting is called, shall be delivered not less than ten (10) nor more than sixty (60) days before the day of the meeting, either personally or by first-class mail, by or at the direction of the President, the Secretary, or the officer or person calling the meeting, to each shareholder of record entitled to vote at such meeting. If mailed, such notice shall be deemed to be delivered when deposited in the United States mail addressed to the shareholder at his address as it appears on the stock transfer books of the Corporation, with postage thereon prepaid. If a meeting is adjourned to another time and/or place, and if an announcement of the adjourned time and/or place is made at the meeting, it shall not be necessary to give notice of the adjourned meeting unless the Board of Directors, after adjournment, fixes a new record date for the adjourned meeting. Whenever any notice is required to be given to any shareholder, a waiver thereof in writing signed by the person or persons entitled to such notice, whether signed before, during or after the time of the meeting stated therein, and delivered to the Corporation for inclusion in the minutes or filing with the corporate records, shall be equivalent to the giving of such notice. Neither the business to be transacted at, nor the purpose of, any regular or special meeting of the shareholders need be specified in any written waiver of notice. Attendance of a person at a meeting shall constitute a waiver of (a) lack of or defective notice of such meeting, unless the person objects at the beginning to the holding of the meeting or the transacting of any business at the meeting, or (b) lack of defective notice of a particular matter at a meeting that is not within the purpose or purposes described in the meeting notice, unless the person objects to considering such matter when it is presented.

SECTION 6. Business of Special Meeting. Business transacted at any special meeting shall be confined to the purposes stated in the notice thereof.

SECTION 7. Quorum. Shares entitled to vote as a separate voting group may take action on a matter at a meeting only if a quorum of these shares exists with respect to that matter. Except as otherwise provided in the Articles of Incorporation or by law, a majority of the shares entitled to vote on the matter by each voting group, represented in person or by proxy, shall constitute a quorum at any meeting of shareholders. If a quorum is present, the affirmative vote of the majority of the shares represented at the meeting and entitled to vote on the subject matter shall be the act of the shareholders unless otherwise provided in the Articles of Incorporation, these Bylaws or by law. If less than a majority of outstanding shares entitled to vote are represented at a meeting, a majority of the shares so represented may adjourn the meeting from time to time without further notice. After a quorum has been established at any shareholders' meeting, the subsequent withdrawal of shareholders, so as to reduce the number of shares entitled to vote at the meeting below the number required for a quorum, shall not affect the validity of any action taken at the meeting or any adjournment thereof. Once a share is represented for any purpose at a meeting, it is deemed present for quorum purposes for the remainder of the meeting and for any adjournment of that meeting unless a new record date is or must be set for that adjourned meeting.

SECTION 8. Voting Per Share. Except as otherwise provided in the Articles of Incorporation or by law, each shareholder is entitled to one (1) vote for each outstanding share held by him on each matter voted at a shareholders' meeting. Shares of stock of this Corporation owned by another corporation, the majority of the voting stock of which is owned or controlled by this Corporation, and shares of stock of this Corporation held by it in a fiduciary capacity shall not be voted, directly or indirectly, at any meeting, and shall not be counted in determining the total number of shares outstanding at any given time. At each election of Directors, every shareholder entitled to vote at such election shall have the right to vote, in person or by proxy, the number of shares owned by him for as many persons as there are Directors to be elected at that time and for whose election he has a right to vote.

SECTION 9. VOTING OF SHARES. A shareholder may vote at any meeting of shareholders of the Corporation, either in person or by proxy. Shares standing in the name of another corporation, domestic or foreign, may be voted by the officer, agent or proxy designated by the bylaws of such corporate shareholder or, in the absence of any applicable bylaw, by such person or persons as the board of directors of the corporate shareholder may designate. In the absence of any such designation, or, in case of conflicting designation by the corporate shareholder, the chairman of the board, the president, any vice president, the secretary and the treasurer of the corporate shareholder, in that order, shall be presumed to be fully authorized to vote such shares. Shares held by an administrator, executor, guardian, personal representative, or conservator may be voted by him, either in person or by proxy, without a transfer of such shares into his name. Shares standing in the name of a trustee may be voted by him, either in person or by proxy, but no trustee shall be entitled to vote shares held by him without a transfer of such shares into his name or the name of his nominee. Shares held by or under the control of a receiver, a trustee in bankruptcy proceedings, or an assignee for the benefit of creditors may be voted by such person without the transfer thereof into his name. If shares stand of record in the names of two or more persons, whether fiduciaries, members of a partnership, joint tenants, tenants in common, tenants by the entirety or otherwise, or if two or more persons have the same fiduciary relationship respecting the same shares, unless the Secretary of the Corporation is given notice to the contrary and is furnished with a copy of the instrument or order appointing them or creating the relationship wherein it is so provided, then acts with respect to voting shall have the following effect: (a) if only one votes, in person or by proxy, his act binds all; (b) if more than one vote, in person or by proxy, the act of the majority so voting binds all; (c) if more than one vote, in person or by proxy, but the vote is evenly split on any particular matter, each faction is entitled to vote the share or shares in question proportionally; or (d) if the instrument or order so filed shows that any such tenancy is held in unequal interest, a majority or a vote evenly split for purposes hereof shall be a majority or a vote evenly split in interest. A shareholder whose shares are pledged shall be entitled to vote such shares until the shares have been transferred into the name of the pledgee, and thereafter the pledgee or his nominee shall be entitled to vote the shares so transferred. On or after the date on which written notice of redemption of redeemable shares has been mailed to the holders thereof and a sum sufficient to redeem such shares has been deposited with a bank or trust company with irrevocable instrument and authority to pay the redemption price to the holders thereof upon surrender of certificates therefor, such shares shall not be entitled to vote on any matter and shall not be deemed to be outstanding shares. The principles of this paragraph shall apply, insofar as possible, to execution of proxies, waivers, consents, or objections and for the purpose of ascertaining the presence of a quorum.

SECTION 10. PROXIES. Any shareholder of the Corporation, other person entitled to vote on behalf of a shareholder pursuant to law, or attorney-in-fact for such persons may vote the shareholder's shares in person or by proxy. Any shareholder of the Corporation may appoint a proxy to vote or otherwise act for him by signing an appointment form, either personally or by his attorney-in-fact. An executed telegram or cablegram appearing to have been transmitted by such person, or a photographic, photostatic, or equivalent reproduction of an appointment form, shall be deemed a sufficient appointment form. An appointment of a proxy is effective when received by the Secretary of the Corporation or such other officer or agent which is authorized to tabulate votes, and shall be valid for up to 11 months, unless a longer period is expressly provided in the appointment form. The death or incapacity of the shareholder appointing a proxy does not affect the right of the Corporation to accept the proxy's authority unless notice of the death or incapacity is received by the Secretary or other officer or agent authorized to tabulate votes before the proxy exercises his authority under the appointment. An appointment of a proxy is revocable by the shareholder unless the appointment is coupled with an interest.

SECTION 11. SHAREHOLDER LIST. After fixing a record date for a meeting of shareholders, the Corporation shall prepare an alphabetical list of the names of all its shareholders who are entitled to notice of the meeting, arranged by voting group with the address of, and the number and class and series, if any, of shares held by each. The shareholders' list must be available for inspection by any shareholder for a period of ten (10) days prior to the meeting or such shorter time as exists between the record date and the meeting and continuing through the meeting at the Corporation's principal office, at a place identified in the meeting notice in the city where the meeting will be held, or at the office of the Corporation's transfer agent or registrar. Any shareholder of the Corporation or his agent or attorney is entitled on written demand to inspect the shareholders' list (subject to the requirements of law), during regular business hours and at his expense, during the period it is available for inspection. The Corporation shall make the shareholders' list available at the meeting of shareholders, and any shareholder or his agent or attorney is entitled to inspect the list at any time during the meeting or any adjournment thereof. If the requirements of this Section have not been substantially complied with, the meeting on demand of any shareholders in person or by proxy, shall be adjourned until the requirements are complied with. If no such demand is made, failure to comply with the requirements of this Section shall not affect the validity of any action taken at such meeting.

SECTION 12. Action Without Meeting. Any action required by law to be taken at a meeting of shareholders, or any action that may be taken at a meeting of shareholders, may be taken without a meeting or notice if a consent in writing, setting forth the action so taken, shall be signed by the holders of outstanding stock constituting the minimum number of votes that would be necessary to authorize or take such action at a meeting at which all shares entitled to vote thereon were present and voted with respect to the subject matter thereof, and such consent shall have the same force and effect as a vote of shareholders taken at such a meeting. Within ten days after obtaining such authorization by written consent, notice shall be given to those shareholders who have not consented in writing. The notice shall fairly summarize the material features of the authorized action and, if the action be a merger, consolidation or sale or exchange of assets for which dissenters rights are provided by law, the notice shall contain a clear statement of the right of shareholders dissenting therefrom to be paid the fair value of their shares upon compliance with further provisions as provided by law regarding the rights of dissenting shareholders.

SECTION 13. Fixing Record Date. For the purpose of determining shareholders entitled to notice of or to vote at any meeting of shareholders or any adjournment thereof or entitled to receive payment of any dividend, or in order to make a determination of shareholders for any other proper purposes, the Board of Directors may fix in advance a date as the record date for any such determination of shareholders, such date in any case to be not more than seventy (70) days, and, in case of a meeting of shareholders, not less than ten (10) days, prior to the date on which the particular action requiring such determination of shareholders is to be taken. If no record date is fixed for the determination of shareholders entitled to notice of or to vote at a meeting of shareholders, or shareholders entitled to receive payment of a dividend, the date on which the notice of the meeting is mailed or the date on which the resolutions of the Board of Directors declaring such dividend is adopted, as the case may be, shall be the record date for such determination of shareholders. When a determination of shareholders entitled to vote at any meeting of shareholders has been made as provided in this Section 13, such determination shall apply to any adjournment thereof, except where the Board of Directors fixes a new record date for the adjourned meeting or as required by law.

SECTION 14. Inspectors and Judges. The Board of Directors in advance of any meeting may, but need not, appoint one or more inspectors of election or judges of the vote, as the case may be, to act at the meeting or any adjournment(s) thereof. If any inspector or inspectors, or judge or judges, are not appointed, the person presiding at the meeting may, but need not, appoint one or more inspectors or judges. In case any person who may be appointed as an inspector or judge fails to appear or act, the vacancy may be filled by the Board of Directors in advance of the meeting, or at the meeting by the person presiding thereat. The inspectors or judges, if any, shall determine the number of shares of stock outstanding and the voting power of each, the shares of stock represented at the meeting, the existence of a quorum, the validity and effect of proxies, and shall receive votes, ballots and consents, hear and determine all challenges and questions arising in connection with the right to vote, count and tabulate votes, ballots and consents, determine the result, and do such acts as are proper to conduct the election or vote with fairness to all shareholders. On request of the person presiding at the meeting, the inspector or inspectors or judge or judges, if any, shall make a report in writing of any challenge, question or matter determined by him or them, and execute a certificate of any fact found by him or them.

SECTION 15. VOTING FOR DIRECTORS. Unless otherwise provided in the Articles of Incorporation, Directors shall be elected by a plurality of the votes cast by the shares entitled to vote in the election at a meeting at which a quorum is present.

SECTION 16. VOTING TRUSTS. Any number of shareholders of the Corporation may create a voting trust for the purpose of conferring upon a trustee or trustees the right to vote or otherwise represent their shares, as provided by law. Where the counterpart of a voting trust agreement and the copy of the record of the holders of voting trust certificates has been deposited with the Corporation as provided by law, such documents shall be subject to the same right of examination by a shareholder of the Corporation, in person or by agent or attorney, as are the books and records of the Corporation, and such counterpart and such copy of such record shall be subject to examination by any holder of record of voting trust certificates either in person or by agent or attorney, at any reasonable time for any proper purpose.

SECTION 17. SHAREHOLDERS' AGREEMENTS. Two or more shareholders of the Corporation may enter an agreement providing for the exercise of voting rights in the manner provided in the agreement or relating to any phase of the affairs of the Corporation as provided by law. Nothing therein shall impair the right of the Corporation to treat the shareholders of record as entitled to vote the shares standing in their names. A transfer of shares of the Corporation whose shareholders have a shareholder's agreement authorized by this Section shall be bound by such agreement if he takes shares subject to such agreement with notice thereof. A transferee shall be deemed to have notice of any such agreement if the exercise thereof is noted on the face or back of the certificate or certificates representing such shares.

SECTION 18. ADVANCE NOTICE OF SHAREHOLDER PROPOSALS AND DIRECTOR NOMINATIONS . At any annual or special meeting of shareholders, proposals by shareholders and persons nominated for election as Directors by shareholders shall be considered only if advance notice thereof has been timely given as provided herein and such proposals or nominations are otherwise proper for consideration under applicable law and the Articles of Incorporation and Bylaws of the Corporation. Notice of any proposal to be presented by any shareholder or of the name of any person to be nominated by any shareholder for election as a Director of the Corporation at any meeting of shareholders shall be delivered to the Secretary of the Corporation at its principal executive office not less than sixty (60) nor more than ninety (90) days prior to the date of the meeting; provided, however, that if the date of the meeting is first publicly announced or disclosed (in a public filing or otherwise) less than seventy (70) days prior to the date of the meeting, such advance notice shall be given not more than ten (10) days after such date is first so announced or disclosed. Public notice shall be deemed to have been given more than seventy (70) days in advance of the annual meeting if the Corporation shall have previously disclosed, in these Bylaws or otherwise, that the annual meeting in each year is to be held on a determinable date, unless and until the Board of Directors determines to hold the meeting on a different date. Any shareholder who gives notice of any such proposal shall deliver therewith the text of the proposal to be presented and a brief written statement of the reasons why such shareholder favors the proposal and setting forth such shareholder's name and address, the number and class of all shares of each class of stock of the Corporation beneficially owned by such shareholder and any material interest of such shareholder in the proposal (other than as a shareholder). Any shareholder desiring to nominate any person for election as a Director of the Corporation shall deliver with such notice a statement in writing setting forth the name of the person to be nominated, the number and class of all shares of each class of stock of the Corporation beneficially owned by such person, the information regarding such person required by paragraphs (a), (e) and (f) of Item 401 of Regulation S-K adopted by the Securities and Exchange Commission (or the corresponding provisions of any regulation subsequently adopted by the Securities and Exchange Commission applicable to the Corporation), such person's signed consent to serve as a Director of the Corporation if elected, such shareholder's name and address and the number and class of all shares of each class of stock of the Corporation beneficially owned by such shareholder. As used herein, shares "beneficially owned" shall mean all shares as to which such person, together with such person's affiliates and associates (as defined in Rule 12b-2 under the Securities Exchange Act of 1934), may be deemed to beneficially own pursuant to Rules 13d-3 and 13d-5 under the Securities Exchange Act of 1934, as well as all shares as to which such person, together with such person's affiliates and associates, has the right to become the beneficial owner pursuant to any agreement or understanding, or upon the exercise of warrants, options or rights to convert or exchange (whether such rights are exercisable immediately or only after the passage of time or the occurrence of conditions). The person presiding at the meeting, in addition to making any other determinations that may be appropriate to the conduct of the meeting, shall determine whether such notice has been duly given and shall direct that proposals and nominees not be considered if such notice has not been given.

ARTICLE 3

DIRECTORS

SECTION 1. Number, Election and Term. The business and affairs of the Corporation shall be managed by or under the direction of a Board of Directors. The Board of Directors shall consist of at least one member, the exact number to be determined from time to time by the shareholders or the Board of Directors. The number of Directors may be increased or decreased from time to time by the shareholders or the Board of Directors, but no decrease shall have the effect of shortening the terms of any incumbent Director. Directors need not be residents of this State or shareholders of the Corporation. A Director shall hold office until the annual meeting for the year in which his or her term expires and until his or her successor shall be elected and shall qualify, subject, however, to prior death, resignation, retirement, disqualification or removal from office.

SECTION 2. Vacancies. A Director may resign at any time by giving written notice to the Corporation, the Board of Directors or the Chairman of the Board. Such resignation shall take effect when the notice is delivered unless the notice specifies a later effective date, in which event the Board of Directors may fill the pending vacancy before the effective date if they provide that the successor does not take office until the effective date. Any vacancy occurring in the Board of Directors and any directorship to be filled by reason of an increase in the size of the Board of Directors shall be filled by the affirmative vote of a majority of the current Directors though less than a quorum of the Board of Directors, or may be filled by an election at an annual or special meeting of the shareholders called for that purpose, unless otherwise provided by law. A Director elected to fill a vacancy shall be elected for the unexpired term of his predecessor in office, or until the next election of one or more Directors by shareholders if the vacancy is caused by an increase in the number of Directors.

SECTION 3. Powers. Except as provided in the Articles of Incorporation and by law, all corporate powers shall be exercised by or under the authority of, and the business and affairs of the Corporation shall be managed under the direction of, its Board of Directors.

SECTION 4. Duties of Directors. A Director shall perform his duties as a Director, including his duties as a member of any committee of the Board upon which he may serve, in good faith, in a manner he reasonably believes to be in the best interests of the Corporation, and with such care as an ordinarily prudent person in a like position would use under similar circumstances. In performing his duties, a Director shall be entitled to rely on information, opinions, reports or statements, including financial statements and other financial data, in each case prepared or presented by (1) one or more officers or employees of the Corporation whom the Director reasonably believes to be reliable and competent in the matters presented, (2) counsel, public accountants, or (3) other persons as to matters which the Director reasonably believes to be within such person's professional or expert competence, or a committee of the Board upon which he does not serve, duly designated in accordance with a provision of the Articles of Incorporation or the By-Laws, as to matters within its designated authority, which committee the Director reasonably believes to merit confidence. A Director shall not be considered to be acting in good faith if he has knowledge concerning the matter in question that would cause such reliance described above to be unwarranted. A person who performs his duties in compliance with this Section shall have no liability by reason of being or having been a Director of the Corporation and shall be indemnified by the Corporation for any and all claims and/or losses arising out of his service as a Director of the Corporation.

SECTION 5. Place of Meetings. Meetings of the Board of Directors, regular or special, may be held either within or without the State of Florida.

SECTION 6. Annual Meeting. The first meeting of each newly elected Board of Directors shall be held, without call or notice, immediately following each annual meeting of shareholders.

SECTION 7. Regular Meetings. Regular meetings of the Board of Directors may also be held without notice at such time and at such place as shall from time to time be determined by the Board of Directors.

SECTION 8. Special Meetings and Notice . Special meetings of the Board of Directors may be called by the Chairman of the Board or by the President and shall be called by the Secretary on the written request of any two Directors. Written notice of special meetings of the Board of Directors shall be given to each Director at least two (2) days before the meeting. Except as required by statute, neither the business to be transacted at, nor the purpose of, any regular or special meeting of the Board of Directors need be specified in the notice or waiver of notice of such meeting. Notices to Directors shall be in writing and delivered personally or mailed to the Directors at their addresses appearing on the books of the Corporation. Notice by mail shall be deemed to be given at the time when the same shall be received. Notice to Directors may also be given by telegram, teletype or other form of electronic communication. Notice of a meeting of the Board of Directors need not be given to any Director who signs a written waiver of notice before, during or after the meeting. Attendance of a Director at a meeting shall constitute a waiver of notice of such meeting and a waiver of any and all objections to the place of the meeting, the time of the meeting and the manner in which it has been called or convened, except when a Director states, at the beginning of the meeting or promptly upon arrival at the meeting, any objection to the transaction of business because the meeting is not lawfully called or convened.

SECTION 9. Quorum; Required Votes; Presumption of Assent. A majority of the number of Directors fixed by, or in the manner provided in, these Bylaws shall constitute a quorum for the transaction of business; provided, however, that whenever, for any reason, a vacancy occurs in the Board of Directors, a quorum shall consist of a majority of the remaining Directors until the vacancy has been filled. The act of a majority of the Directors present at a meeting at which a quorum is present when the vote is taken shall be the act of the Board of Directors. A majority of the Directors present, whether or not a quorum exists, may adjourn any meeting of the Board of Directors to another time and place. Notice of any such adjourned meeting shall be given to the Directors who were not present at the time of adjournment, and, unless the time and place of the adjourned meeting are announced at the time of adjournment, to the other Directors. A Director of the Corporation who is present at a meeting of the Board of Directors or a committee of the Board of Directors when corporate action is taken shall be presumed to have assented to the action taken, unless he objects at the beginning of the meeting, or promptly upon his arrival, to holding the meeting or transacting specific business at the meeting, or he votes against or abstains from the action taken.

SECTION 10. Action Without Meeting. Any action required or permitted to be taken at a meeting of the Board of Directors or a committee thereof may be taken without a meeting if a consent in writing, setting forth the action taken, is signed by all of the members of the Board of Directors or the committee, as the case may be, and such consent shall have the same force and effect as a unanimous vote at a meeting. Action taken under this Section is effective when the last Director signs the consent, unless the consent specifies a different effective date. A consent signed under this Section 10 shall have the effect of a meeting vote and may be described as such in any document.

SECTION 11. Conference Telephone or Similar Communications Equipment Meetings. Members of the Board of Directors may participate in a meeting of the Board by means of conference telephone or similar communications equipment by means of which all persons participating in the meeting can hear each other at the same time. Participation in such a meeting shall constitute presence in person at the meeting, except where a person participates in the meeting for the express purpose of objecting to the transaction of any business on the ground the meeting is not lawfully called or convened.

SECTION 12. Committees. The Board of Directors, by resolution adopted by a majority of the full Board of Directors, may designate from among its members an executive committee and one or more other committees, each of which, to the extent provided in such resolution, shall have and may exercise all of the authority of the Board of Directors in the business and affairs of the Corporation except where the action of the full Board of Directors is required by statute. Each committee must have two or more members who serve at the pleasure of the Board of Directors. The Board of Directors, by resolution adopted in accordance with this Article Three, may designate one or more Directors as alternate members of any committee, who may act in the place and stead of any absent member or members at any meeting of such committee. Vacancies in the membership of a committee shall be filled by the Board of Directors at a regular or special meeting of the Board of Directors. The executive committee shall keep regular minutes of its proceedings and report the same to the Board of Directors when required. The designation of any such committee and the delegation thereto of authority shall not operate to relieve the Board of Directors, or any member thereof, of any responsibility imposed upon it or him by law.

SECTION 13. Compensation of Directors. The Directors may be paid their expenses, if any, of attendance at each meeting of the Board of Directors and may be paid a fixed sum for attendance at each meeting of the Board of Directors or a stated salary as Director. No such payment shall preclude any Director from serving the Corporation in any other capacity and receiving compensation therefor. Members of special or standing committees may be allowed like compensation for attending committee meetings.

SECTION 14. Chairman of the Board. The Board of Directors may, in its discretion, choose a Chairman of the Board who shall preside at meetings of the shareholders and of the Directors and shall be an ex officio member of all standing committees. The Chairman of the Board shall have such other powers and shall perform such other duties as shall be designated by the Board of Directors. The Chairman of the Board shall be a member of the Board of Directors but no other officers of the Corporation need be a Director. The Chairman of the Board shall serve until his successor is chosen and qualified, but he may be removed at any time by the affirmative vote of a majority of the Board of Directors.

SECTION 15. Removal of Directors. At a meeting of shareholders called expressly for that purpose, any Director or the entire Board of Directors may be removed, with or without cause, by a vote of the holders of a majority of the shares then entitled to vote at an election of Directors.

SECTION 16. DIRECTOR CONFLICTS OF INTEREST. No contract or other transaction between the Corporation and one or more of its Directors or any other corporation, firm, association or entity in which one or more of the Directors are directors or officers or are financially interested, shall be either void or voidable because of such relationship or interest or because such Director or Directors are present at the meeting of the Board of Directors or a committee thereof which authorizes, approves or ratifies such contract or transaction or because his or their votes are counted for such purpose, if: (1) the fact of such relationship or interest is disclosed or known to the Board of Directors or committee which authorizes, approves or ratifies the contract or transaction by a vote or consent sufficient for the purpose without counting the votes or consents of such interested Directors; (2) the fact of such relationship or interest is disclosed or known to the shareholders entitled to vote and they authorize, approve or ratify such contract or transaction by vote or written consent; or (3) the contract or transaction is fair and reasonable as to the Corporation at the time it is authorized by the Board, a committee or the shareholders. Common or interested Directors may be counted in determining the presence of a quorum at a meeting of the Board of Directors or a committee thereof which authorizes, approves or ratifies such contract or transaction.

ARTICLE 4

OFFICERS

SECTION 1. POSITIONS. The officers of the Corporation shall consist of a President, one or more Vice Presidents, a Secretary and a Treasurer, and, if elected by the Board of Directors by resolution, a Chairman of the Board. Any two or more offices may be held by the same person.

SECTION 2. ELECTION OF SPECIFIED OFFICERS BY BOARD. The Board of Directors at its first meeting after each annual meeting of shareholders shall elect a President, one or more Vice Presidents, a Secretary, and a Treasurer.

SECTION 3. ELECTION OR APPOINTMENT OF OTHER OFFICERS. Such other officers and assistant officers and agents as may be deemed necessary may be elected or appointed by the Board of Directors, or, unless otherwise specified herein, appointed by the President of the Corporation. The Board of Directors shall be advised of appointments by the President at or before the next scheduled Board of Directors meeting.

SECTION 4. SALARIES. The salaries of all officers of the Corporation to be elected by the Board of Directors pursuant to Article Four, Section 2 hereof shall be fixed from time to time by the Board of Directors or pursuant to its discretion. The salaries of all other elected or appointed officers of the Corporation shall be fixed from time to time by the President of the Corporation or pursuant to his direction.

SECTION 5. TERM; RESIGNATION. The officers of the Corporation shall hold office until their successors are chosen and qualified. Any officer or agent elected or appointed by the Board of Directors or the President of the Corporation may be removed, with or without cause, by the Board of Directors. Any officers or agents appointed by the President of the Corporation pursuant to Section 3 of this Article Four may also be removed from such officer positions by the President, with or without cause. Any vacancy occurring in any office of the Corporation by death, resignation, removal or otherwise shall be filled by the Board of Directors, or, in the case of an officer appointed by the President of the Corporation, by the President or the Board of Directors. Any officer of the Corporation may resign from his respective office or position by delivering notice to the Corporation. Such resignation is effective when delivered unless the notice specifies a later effective date. If a resignation is made effective at a later date and the Corporation accepts the future effective date, the Board of Directors may fill the pending vacancy before the effective date if the Board provides that the successor does not take office until the effective date.

SECTION 6. CHAIRMAN OF THE BOARD. The Chairman of the Board, if any, shall preside at all meetings of stockholders and of the Board of Directors and shall have such other authority and perform such other duties as are prescribed by law, by these Bylaws and by the Board of Directors. The Board of Directors may designate the Chairman of the Board as the Chief Executive Officer, in which case he shall have such authority and perform such duties as are prescribed by these Bylaws and the Board of Directors for the Chief Executive Officer.

SECTION 7. CHIEF EXECUTIVE OFFICER. Unless the Board of Directors appoints a Chief Executive Officer or designates the Chairman of the Board as the Chief Executive Officer, the President shall be the Chief Executive Officer. The Chief Executive Officer of the Corporation shall have, subject to the supervision and direction of the Board of Directors, general supervision of the business, property and affairs of the Corporation, including the power to appoint and discharge agents and employees, and the powers vested in him by the Board of Directors, by law or by these Bylaws or which are appropriate and customary for the office of Chief Executive Officer.

SECTION 8. PRESIDENT. The President shall have such authority and perform such duties as are prescribed by law, by these Bylaws, by the Board of Directors and by the Chief Executive Officer (if the President is not the Chief Executive Officer). The President, if there is no Chairman of the Board, or in the absence or the inability to act of the Chairman of the Board, shall preside at all meetings of shareholders and all meetings of the Board of Directors. Unless the Board of Directors appoints a Chief Executive Officer, the President shall be the Chief Executive Officer, in which case he shall have such authority and perform such duties as are prescribed by these Bylaws and the Board of Directors for the Chief Executive Officer. Unless otherwise directed by the Board of Directors, the President shall attend in person or by substitute appointed by him, or shall execute on behalf of the Corporation written instruments appointing a proxy or proxies to represent the Corporation, at all meetings of the stockholders of any other corporation in which the Corporation holds any stock. On behalf of the Corporation, the President may in person or by substitute or by proxy execute written waivers of notice and consents with respect to any such meetings. At all such meetings and otherwise, the President, in person or by substitute or proxy, may vote the stock held by the Corporation, execute written consents and other instruments with respect to such stock, and exercise any and all rights and powers incident to the ownership of said stock, subject to the instructions, if any, of the Board of Directors. The President shall have such additional authority and duties as are appropriate and customary for the office of President, except as the same may be expanded or limited by the Board of Directors from time to time.

SECTION 9. VICE PRESIDENTS. The Vice Presidents in the order of their seniority, unless otherwise determined by the Board of Directors, shall, in the absence or disability of the President, perform the duties and exercise the powers of the President. They shall perform such other duties and have such other powers as the Board of Directors shall prescribe or as the President may from time to time delegate.

SECTION 10. SECRETARY. The Secretary shall attend all meetings of the Board of Directors and all meetings of the shareholders and record all the proceedings of the meetings of the shareholders and of the Board of Directors in a book to be kept for that purpose and shall perform like duties for the standing committees when required. The Secretary shall give, or cause to be given, notice of all meetings of the shareholders and special meetings of the Board of Directors, and shall perform such other duties as may be prescribed by the Board of Directors or President, under whose supervision the Secretary shall be. The Secretary shall keep in safe custody the seal of the Corporation and, when authorized by the Board of Directors, affix the same to any instrument requiring it.

SECTION 11. TREASURER. The Treasurer shall have the custody of corporate funds and securities and shall keep full and accurate accounts of receipts and disbursements in books belonging to the Corporation and shall deposit all moneys and other valuable effects in the name and to the credit of the Corporation in such depositories as may be designated by the Board of Directors. The Treasurer shall disburse the funds of the Corporation as may be ordered by the Board of Directors, taking proper vouchers for such disbursements, and shall render to the President and the Board of Directors at its regular meetings or when the Board of Directors so requires an account of all the Treasurer's transactions as treasurer and of the financial condition of the Corporation. Unless otherwise specified by the Board of Directors, the Treasurer shall be the Corporation's Chief Financial Officer.

SECTION 12. OTHER OFFICERS, EMPLOYEES AND AGENTS. Each and every other officer, employee and agent of the Corporation shall possess, and may exercise, such power and authority, and shall perform such duties, as may from time to time be assigned to him by the Board of Directors, the officer so appointing him and such officer or officers who may from time to time be designated by the Board of Directors to exercise such supervisory authority.

ARTICLE 5

CERTIFICATES FOR SHARES

SECTION 1. ISSUE OF CERTIFICATES. The Corporation shall deliver certificates representing all shares to which shareholders are entitled; and such certificates shall be signed by the Chairman of the Board, Chief Executive Officer, President or a Vice President, and by the Secretary or an Assistant Secretary of the Corporation, and may be sealed with the seal of the Corporation or a facsimile thereof.

SECTION 2. LEGENDS FOR PREFERENCES AND RESTRICTIONS ON TRANSFER. The designations, relative rights, preferences and limitations applicable to each class of shares and the variations in rights, preferences and limitations determined for each series within a class (and the authority of the Board of Directors to determine variations for future series) shall be summarized on the front or back of each certificate. Alternatively, each certificate may state conspicuously on its front or back that the Corporation will furnish the shareholder a full statement of this information on request and without charge. Every certificate representing shares that are restricted as to the sale, disposition, or transfer of such shares shall also indicate that such shares are restricted as to transfer and there shall be set forth or fairly summarized upon the certificate, or the certificate shall indicate that the Corporation will furnish to any shareholder upon request and without charge, a full statement of such restrictions. If the Corporation issues any shares that are not registered under the Securities Act of 1933, as amended, and registered or qualified under the applicable state securities laws, the transfer of any such shares shall be restricted substantially in accordance with the following legend:

> "THESE SHARES HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933 OR UNDER ANY APPLICABLE STATE LAW. THEY MAY NOT BE OFFERED FOR SALE, SOLD, TRANSFERRED OR PLEDGED WITHOUT (1) REGISTRATION UNDER THE SECURITIES ACT OF 1933 AND ANY APPLICABLE STATE LAW, OR (2) AT HOLDER'S EXPENSE, AN OPINION (SATISFACTORY TO THE CORPORATION) OF COUNSEL (SATISFACTORY TO THE CORPORATION) THAT REGISTRATION IS NOT REQUIRED.

SECTION 3. FACSIMILE SIGNATURES. The signatures of the Chairman of the Board, the Chief Executive Officer, the President or a Vice President and the Secretary or Assistant Secretary upon a certificate may be facsimiles, if the certificate is manually signed by a transfer agent, or registered by a registrar, other than the Corporation itself or an employee of the Corporation. In case any officer who has signed or whose facsimile signature has been placed upon such certificate shall have ceased to be such officer before such certificate is issued, it may be issued by the Corporation with the same effect as if he were such officer at the date of the issuance.

SECTION 4. LOST CERTIFICATES. The Board of Directors may direct a new certificate or certificates to be issued in place of any certificate or certificates theretofore issued by the Corporation alleged to have been lost or destroyed, upon the making of an affidavit of that fact by the person claiming the certificate of stock to be lost or destroyed. When authorizing such issue of a new certificate or certificates, the Board of Directors may, in its discretion and as a condition precedent to the issuance thereof, require the owner of such lost or destroyed certificate or certificates, or his legal representative, to give the Corporation a bond in such sum as it may direct as indemnity against any claim that may be made against the Corporation with respect to the certificate alleged to have been lost or destroyed.

SECTION 5. TRANSFER OF SHARES. Upon surrender to the Corporation or the transfer agent of the Corporation of a certificate for shares duly endorsed or accompanied by proper evidence of succession, assignment or authority to transfer, it shall be the duty of the Corporation to issue a new certificate to the person entitled thereto, cancel the old certificate and record the transaction upon its books.

SECTION 6. REGISTERED SHAREHOLDERS. The Corporation shall be entitled to recognize the exclusive rights of a person registered on its books as the owner of shares to receive dividends, and to vote as such owner, and shall not be bound to recognize any equitable or other claim to or interest in such share or shares on the part of any other person, whether or not it shall have express or other notice thereof except as otherwise provided by the laws of the State of Florida.

ARTICLE 6

INDEMNIFICATION

Any person, his heirs, or personal representative, made, or threatened to be made, a party to any threatened, pending, or completed action or proceeding, whether civil, criminal, administrative, or investigative, because he, his testator, or intestate is or was a Director, officer, employee, or agent of the Corporation or serves or served any other corporation or other enterprise in any capacity at the request of the Corporation, shall be indemnified by the Corporation, and the Corporation may advance his related expenses to the full extent permitted by law. In discharging his duty, any Director, officer, employee, or agent, when acting in good faith, may rely upon information, opinions, reports, or statements, including financial statements and other financial data, in each case prepared or presented by (1) one or more officers or employees of the Corporation whom the Director, officer, employee, or agent reasonably believes to be reliable and competent in the matters presented, (2) counsel, public accountants, or other persons as to matters that the Director, officer, employee, or agent believes to be within that person's professional or expert competence, or (3) in the case of a Director, a committee of the Board of Directors upon which he does not serve, duly designated according to law, as to matters within its designated authority, if the Director reasonably believes that the committee is competent. The foregoing right of indemnification or reimbursement shall not be exclusive of other rights to which the person, his heirs, or personal representatives may be entitled. The Corporation may, upon the affirmative vote of a majority of its Board of Directors, purchase insurance for the purpose of indemnifying these persons. The insurance may be for the benefit of all Directors, officers, or employees.

ARTICLE 7

BOOKS AND RECORDS

SECTION 1. BOOKS AND RECORDS. The Corporation shall keep correct and complete books and records of accounts and shall keep minutes of the proceedings of its shareholders, Board of Directors and committees of the Board of Directors. The Corporation shall keep at its registered office or principal place of business, or at the office of its transfer agent or registrar, a record of its shareholders, giving the names and addresses of all shareholders, and the number, class and series, if any, of the shares held by each. Any books, records and minutes may be in written form or in any other form capable of being converted into written form within a reasonable time.

SECTION 2. SHAREHOLDERS' INSPECTION RIGHTS. Any person who is the holder of record of, or the holder of record of voting trust certificates for, the outstanding shares of any class or series of the Corporation shall have the right to examine, in person or by agent or attorney, at any reasonable time or times, for any proper purpose its relevant books and records of accounts, minutes and records of shareholders and to make extracts therefrom, upon written demand given at least five (5) days prior to the date on which he or she wishes to inspect and copy the books and records of the Corporation, stating in such demand the purpose thereof; provided, that such demand is made in good faith and for a proper purpose and the records which the shareholder wishes to inspect are directly connected with the purpose for such inspection.

SECTION 3. FINANCIAL INFORMATION. Not later than one hundred twenty (120) days after the close of each fiscal year, the Corporation shall prepare a balance sheet showing in reasonable detail the financial condition of the Corporation as of the close of its fiscal year, and a profit and loss statement showing the results of the operations of the Corporation during its fiscal year. Upon the written request of any shareholder or holder of voting trust certificates for shares of the Corporation, the Corporation shall mail to such shareholder or holder of voting trust certificates a copy of the most recent annual balance sheet and profit and loss statement. The balance sheets and profit and loss statements shall be filed in the registered office of the Corporation in this state, shall be kept for as long as the law requires and shall be subject to inspection during business hours by any shareholder or holder of voting trust certificates, in person or by agent.

ARTICLE 8

GENERAL PROVISIONS

SECTION 1. DIVIDENDS. The Board of Directors may from time to time declare, and the Corporation may pay, dividends on its outstanding shares in cash, property, or its own shares pursuant to law and subject to the provisions of the Articles of Incorporation.

SECTION 2. RESERVES. The Board of Directors may by resolution create a reserve or reserves out of earned surplus for any proper purpose or purposes, and may abolish any such reserve in the same manner.

SECTION 3. CHECKS. All checks or demands for money and notes of the Corporation shall be signed by such officer or officers or such other person or persons as the Board of Directors may from time to time designate.

SECTION 4. FISCAL YEAR. The fiscal year of the Corporation shall be fixed by the Board of Directors and may be changed from time to time by resolution of the Board of Directors.

SECTION 5. SEAL. The corporate seal shall have inscribed thereon the name and state of incorporation of the Corporation. The seal may be used by causing it or a facsimile thereof to be impressed or affixed or in any other manner reproduced.

SECTION 6. GENDER. All words used in these Bylaws in the masculine gender shall extend to and shall include the feminine and neuter genders.

ARTICLE 9

AMENDMENTS OF BYLAWS

Unless otherwise provided by law, these Bylaws may be altered, amended or repealed or new Bylaws may be adopted by action of the Board of Directors or the shareholders, but the Board of Directors may not amend or repeal any Bylaw adopted by shareholders if the shareholders specifically provide such Bylaw shall not be subject to amendment or repeal by the Directors.

CERTIFICATE

I hereby certify that the foregoing Restated Bylaws, consisting of 14 pages, including this page, but excluding the Index, constitute the Bylaws of ILLUMINATION AMERICA INC. adopted by the Board of Directors of the Corporation as of April 25, 2014.

/s/ Ismael Llera
Ismael Llera, Secretary

Exhibit 3.4


NUMBER
illumination america, Inc.
SHARES
INCORPORATED UNDER THE LAWS OF THE STATE OF FLORIDA
AUTHORIZED: 100,000,000 COMMON SHARES,
$0.001 PAR VALUE PER SHARE
SEE REVERSE FOR
CERTAIN DEFINITIONS
This Certifies That
SPECIMEN
is the owner of
Fully Paid and Non-Assessable Common Stock, $0.001 Par Value of
ILLUMINATION AMERICA, INC.
transferable on the books of this Corporation in person or by attorney upon surrender of this Certificate duly endorsed or assigned. This Certificate and the shares represented hereby are subject to the laws of the State of Florida, and to the Articles of Incorporation and the Bylaws of the Corporation, as now or hereafter amended. This Certificate is not valid until countersigned by the Transfer Agent.
IN WITNESS WHEREOF, the Corporation has caused this Certificate to be signed by the facsimile signatures of its duly authorized officers and to be sealed with the facsimile seal of the Corporation.
Dated:
ILLUMINATION AMERICA, INC.
CORPORATE
SEAL
FLORIDA
PRESIDENT
SECRETARY
Countersigned:
CORPORATE STOCK TRANSFER, INC.
3200 Cherry Creek South Drive, Suite 430
Denver, CO 80209
By
Transfer Agent and Registrar Authorized Officer
001

ILLUMINATION AMERICA, INC.

CORPORATE STOCK TRANSFER, INC.

TRANSFER FEE: AS REQUIRED

The following abbreviations, when used in the inscription on the face of this certificate, shall be construed as though they were written out in full according to applicable laws or regulations:

TEN COM - as tenants in common
TEN ENT - as tenants by the entireties
JT TEN - as joint tenants with right of survivorship and not as tenants in common

UNIF GIFT MIN ACT - _____Custodian_____
(Cust) (Minor)
under Uniform Gifts to Minors

Act _____
(State)

Additional abbreviations may also be used though not in the above list.

_____

PLEASE INSERT SOCIAL SECURITY OR OTHER IDENTIFYING NUMBER OF ASSIGNEE

FOR VALUE RECEIVED, _____hereby sell, assign and transfer unto

_____

PLEASE PRINT OR TYPEWRITE NAME AND ADDRESS INCLUDING POSTAL ZIP CODE OF ASSIGNEE

_____

_____

_____

_____ Shares of the Common Stock represented by the within Certificate and do hereby irrevocably constitute and appoint

_____Attorney to transfer the said stock on the books of the within-named Corporation, with full power of substitution in the premises.

Dated:_____20_____.

Signature: X_____

Signature(s) Guaranteed:

Signature: X_____

THE SIGNATURE(S) TO THIS ASSIGNMENT MUST CORRESPOND WITH THE NAME(S) AS WRITTEN UPON THE FACE OF THE CERTIFICATE IN EVERY PARTICULAR, WITHOUT ALTERATION OR ENLARGEMENT OR ANY CHANGE WHATEVER. THE SIGNATURE(S) SHOULD BE GUARANTEED BY AN ELIGIBLE GUARANTOR INSTITUTION (Banks, Stockbrokers, Savings and Loan Associations and Credit Unions) WITH MEMBERSHIP IN AN APPROVED SIGNATURE GUARANTEE MEDALLION PROGRAM, PURSUANT TO S.E.C. RULE 17Ad-15.

Exhibit 5.1

ANDREW I. TELSEY, P.C. Attorney at Law

12835 E. Arapahoe Road, Tower One, Penthouse #803, Englewood, Colorado 80112
Telephone: 303/768-9221 • Facsimile: 303/768-9224 • E-Mail: andrew@telseylaw.com

January 12, 2016

Board of Directors
ILLUMINATION AMERICA, INC.
2060 NW Boca Raton Blvd.., #6
Boca Raton, FL 33431

Re: Illumination America, Inc.
Form S-1 Registration Statement and related Prospectus

Dear Sirs:

We have acted as counsel to ILLUMINATION AMERICA, INC. (the "Registrant"), a Colorado corporation, in connection with the preparation of the above-referenced S-1 Registration Statement and related Prospectus ("Registration Statement"), relating to the registration of 2,485,432 shares of Common Stock, $.001 par value per share to be offered by the Registrant's Selling Shareholders (as defined in the Prospectus). We have examined the Articles of Incorporation, as amended, and By-laws of the Registrant, and such other documents as we have deemed relevant and material. Based on the foregoing, and certain representations of the officers, directors and representatives of the Registrant as to factual matters, it is the opinion of this office that:

1. The Registrant has been duly organized and is validly existing and in good standing in the State of Florida, the jurisdiction of its incorporation.

2. The aforementioned securities to be registered pursuant to the Registration Statement have been duly and validly authorized by the requisite corporate action in accordance with the general requirements of corporation law. The aforesaid securities are validly authorized and issued, fully paid and non-assessable in accordance with the general requirements of Colorado corporation law including the statutory provisions, all applicable provisions of the Colorado Constitution and reported judicial decisions interpreting those laws.

Yours truly,

ANDREW I. TELSEY, P.C.

/s/ Andrew I. Telsey

Exhibit 10.1

SALES REPRESENTATION AGREEMENT

This Agreement is made and entered into in the state of Florida, as of this ____ Day of _____, 201__, by and between Illumination America LLC, with a principal place of business at 2060 N.W. Boca Raton Blvd, Boca Raton, FL 33421, hereafter called (the "Company"), a Florida LLC and _____ hereinafter called (the "Representative").

WITNESSETH:

WHEREAS, Company warrants it is the producer and/or authorized agent of the manufacturers and is authorized to represent the products of the manufacturer as described in the attached Exhibit "A" ("Products"); and

WHEREAS, Company desires to secure the services of the Representative to provide contacts, leads, arrange appointments and sell the products represented by the Company; and '

NOW THEREFORE, in consideration of the premises and covenants and undertakings herein contained, it is mutually agreed as follows:

1. PRINCIPALS & WARRANTIES

The Company hereby appoints and Representatives accept appointment as Representative of the Company. Representatives warrant that it has the financial and physical resources to provide leads, appointments, sales and otherwise promotes the products designated in Products Exhibit "A", in a professional manner and are desirous of selling the Products or providing qualified leads as an independent representative.

2. DUTIES OF THE REPRESENTATIVE & WARRANTIES

2.1 The duties and obligations of the Representative shall, by all reasonable and proper means be, to sell the products of the Company to its customers or potential customers. Representative shall sufficiently understand the product line in order to make a professional presentation to the client and or the client's architects, engineers and or other advisors to the client on LED lighting relevant to the project. Representative will submit bi-weekly progress reports to the Company. Representative warrants that it has the financial and physical resources to promote the sale and use of the products and is desirous of developing demand for and selling such products as authorized herein

3. PRODUCTS

The products covered by this Agreement include: Those products listed on Exhibit "A" attached.

4. ACCOUNT LIST

The Account List covered by this Agreement is attached as Exhibit "B"

This List is developed by the Representative and shall be amended from time to time and approved by the Company. The decision to do business with any of the accounts shall be solely the decision of the Company. The Representative shall be the sole and exclusive representative of the Company for the sale of Products to approved accounts. The Accounts set forth in Exhibit A shall be considered as exclusive to the Representative and cannot be deleted, changed or modified by Company unless the Company in its sole discretion determines that the representative has made insufficient progress in closing the sale. Notwithstanding the above, the Representative will make no determination until 6 months after the first contact.

5. PROCEDURE

Inquiries and/or Orders received by the Representative shall be immediately forwarded to the Company for approval and/or acceptance or rejection. AH sales negotiations shall be conducted in accordance with such prices, terms and conditions as are specified by company, and in accordance with all applicable laws, rules and regulations in the sale and exploitation of the Products.

6. REPRESENTATIVE COMMISSIONS

a. Commissions will be remitted to Representative by the 151 day of the month after the customer pays an invoice. The Company agrees to pay and the Representative agrees to accept as full compensation for their services the commission outlined in schedule Exhibit "C" attached hereto for purchases made from the Company by customers of the Representative. Commissions shall be paid on the net sale of the product, not including freight, taxes, returns, deductions and other services. All parties to the sale shall be responsible for its own selling expenses, including but not limited to travel , lodging, etc.

b. The Company shall charge back to the Representative's commission account the amount of any commission already created to the Representative's in connection with any and all proper and allowable future deductions made by the customer for returned goods.

c. The Company shall have the right to charge back to the Representative's commission account any commission's already credited or paid to the Representative when final settlement is made or completed with a customer on other than a full payment basis.

d. It is specifically understood and agreed that the Company shall not be liable to the Representative for commissions on any order that are not accepted by the Company or cancelled by the customer.

e. For orders with prices less than those posted in a current price list, the Company may refuse the order, or may pay commission s below the standard commission schedule.

Any order's total price in excess of pricing in the current price list will be defined as Overage orders. Representative may add Overage only after obtaining permission from the Company. Approved Overage orders shall have the excess pricing split as follows:

- 50% to Representative*
- 10% to a marketing fund set aside for Representative's sole use to market and promote Company products. Such expenses will be reimbursed to Representative upon documentation of funds spent on behalf of Company products and can include sample expenses, lunch & learn events, travel expenses to demonstrate products to specifiers & designers, advertising expenses or similar types of items.
- 40% to Company
- Representative has noted companies, which he has worked with for many years and should be compensated in the mark up of products to a greater degree. Illumination America therefore agrees to a split on the markup of 70% to Representative and 30% to Illumination America. The Representative will provide those names within 30 days of the execution of this contract in Exhibit "B"

7. PRICES

The Company reserves the right to establish new prices or discounts from time to time and at any time at its sole discretion, providing that the Company gives the Representative a minimum of 30 days notice in writing. Both parties will forward price upon the execution of this agreement.

8. SPECIAL PRICES AND TERMS

No special prices may be quoted by the Representatives to their customers without prior discussion with the Company and thereafter confirmed by a written quotation from the Company. Company shall keep Representative full y informed on all sales and promotional policies and programs affecting the Products and Accounts.

9. LIMITATIONS

Business Relationship

- Representative shall maintain an appropriate sales office in the territory, obey all laws, maintain all insurance and licensing, and avoid all conflicts of interest in the conduct of its business and shall use its best efforts and devote such time as may be reasonably necessary to sell and promote the sale of the Company's products within the territory. To the maximum extent allowed by law, Representative shall not deal with a line and/or product that competes with the Company's products· without first receiving the Company's consent. Representative shall abide by The Company's policies when selling The Company products and communicate it to The Company's customers. Representative shall maintain a list of customers and prospects for The Company products and these lists shall remain the sole property of The Company.

- Representative will conduct all of its business in its own name and in such manner as it may see fit. Representative will pay all expenses of its business operations and will be responsible for the acts and expenses of its employees. Nothing in this agreement shall be construed that Representative is a partner, employee or agent of The Company, nor shall either party have any authority to bind the other in any respect, it being intended that each shall remain an independent contractor responsible on l y for its own actions.

- Representative shall not, without the Company's prior written approval, enlarge or limit orders, make representations or guarantees on its behalf concerning the Company's products (it is acceptable to pass along the Company generated product literature which includes the Company's representations and guarantees), or accept the return of, or grant allowances for such products.

- Representative shall immediately furnish to the Company any information which it may lawfully acquire relative to any of its customers which may be of proprietary benefit to the Company, including credit information, changes in key customer personnel, possible changes in purchasing patterns or needs, or any other information that will enhance the Company's ability to plan production, hold inventory, better understand customer's financial viability, grow sales with said customer, or provide a higher level of service to the customers.

- Representative is an independent contractor, thus the Company is not responsible to various governmental agencies for Workman's Compensation insurance or any other type of employee insurance. Withholding Taxes, unemployment compensation taxes or Social Security Taxes for any employees of the Representatives. The representative has no authority expressed or implied, except as herein clearly provided, to represent the Company, and he will make no warranties or represent to customers or others except as authorized in writing by the Company.

10. TERM

The term of this agreement shall be for a period of twelve months (12) years from date of execution ("Anniversary Date") hereof, and, the same shall be automatically renewed for additional period of one (1) year (from Anniversary Date to Anniversary Date) each, unless either party terminates this agreement in accordance with the provisions of Section

11. TERMINATION

a. Either party may terminate this agreement during its term, with or without cause, by giving written notice of termination to the other party sent by certified mail at least thirty days (30) prior to the termination date.

b. In the event of termination, commissions will be paid by Company on the representatives established accounts for as follows:

Sales made during the first 1 2-month period following termination - 70% of Commissions listed on Schedule "C".
Sales made during months 13-24 following termination - 40% of Schedule Commissions listed on Schedule "C".
Sales made after month 24 following termination - 0% Commission

12. COMPETITIVE LINES

Representative is prohibited from representing directly or indirectly competitive lines.

13. ASSIGNMENT

This agreement is not subject to assignment by either party.

14. EXPENSES

Under no circumstances will the Company be responsible for traveling expense or any other selling expense incurred by the Representative without prior written approval.

15. INDEMNITY

The Representative shall indemnify and hold harmless the Company against any injury or damage to person or property arising out of or resulting from the conduct of the Representative or any of their employees or agents.

The Company shall indemnify and hold harmless the Representative/Broker against any injury or damage to person or property arising out of or resulting from the conduct of the Company or any of their employees or agents.

16. COMPANY ASSISTANCE

The Company offers its assistance with the matters pertaining to the sale of its Products and will be available to attend sales calls if determined to be required by the Company.

17. PRODUCT WARRANTIES

The Company DOES NOT supply or extend ANY warranties for the products produced by the manufacturers. All claims and other issues associated with the products of the manufactures must be placed directly with the manufacturer.

18. ENTIRE AGREEMENT

This instrument constitutes the entire agreement between the parties and revokes and supersedes all previous and existing agreements and there are no other undertakings or covenants, expressed or implied, oral or written, except as contained herein. The parties hereto intend to be legally bound to this Agreement. No modifications or wavier of, addition to, or deletion from, the terms of this Agreement shall be effective unless reduced to writing and signers by the Representatives or Finder and a representative of the Company authorized to execute this Agreement.

19. ATTORNEY'S FEES

In connection with any litigation arising out of the enforcement or interpretation of the Agreement, the prevailing party shall be entitled to recover from the other, all costs incurred, including reasonable attorney's fees, including without limitation trial and appellate proceedings.

20. WAVIER

No wavier hereunder of any condition or breach shall be deemed to be a continuing wavier or a waiver of any subsequent breach.

21. SEVERABILITY

In case any one or more provisions contained in this Agreement shall, for any reason, be held invalid, illegal or unenforceable in any aspect, such as invalidity, illegality, or unenforceability, shall not affect any other provision hereof in this Agreement shall be construed as if such invalid, illegal or unenforceable provision had not been contained herein.

22. GOVERNING LAW

This Agreement shall be deemed a Florida contract and construed according to the laws of such state, regard less whether such Agreement is being executer by any other parties hereto in other states or otherwise. The proper and exclusive venue for any action concerning this Agreement shall be in Circuit Court in and for Palm Beach County, Florida.

23. ARBITRATION

The parties agree that any disputes arising hereunder including those relating to the construction or application of this agreement shall be settled by arbitration conducted by the American Arbitration Association (AAA) in accordance with its rules then in force and that arbitration hearings shall be held at an AAA office in, or closest to the principal office of the party against whom the action is brought. If the parties cannot agree upon an arbitrator within ten (10) days after the demand by either of them, either or both parties may request AAA to name a panel of five (5) arbitrators. The Company shall strike two (2) of the names on this list and Representative shall then strike two (2) names, and the remaining person shall be the arbitrator. The decision of the arbitrator shall be final and binding upon the parties both as to law and to fact, and shall not be appealable to any court in any jurisdiction. The parties shall share the expenses of the arbitrator equally, unless the arbitrator determines that the expenses shall be otherwise assessed.

24. CONFIDENTIAL INFORMATION

Representative shall neither use nor disclose to any third parties any confidential information concerning the business affairs or the products of the company, which Representative may acquire during the course of its activities under this agreement. In addition, Representative shall take any and all necessary precautions to prevent any such disclosure by any and all of its employees, officers, directors, representatives, agents or sub-distributors. Representative acknowledges that any right, title and interest in and to the aforesaid confidential information is vested in the Company and that such information is the sole property of the Company. For purposes of this agreement, "confidential information" shall include, but is not limited to, trade secrets and unpatented intellectual property.

25. COMPANY SUPPLIED SAMPLE PRODUCTS

While not obligated, the company may provide samples of products it feels will help in the sale of these products to the representative. The representative will be responsible for the care of the products and be responsible for replacement costs for loss or damage by the representative or other circumstances including but not limited to potential clients or anyone else that takes position of the products the company has entrusted to the representative. Upon ending the contractual relationship with the company, the representative will return the product(s) or pay the company in full at the company's net cost to replace the product(s).

26. AUTHORITY TO EXECUTE

The Agreement and any subsequent modification, addition or deletion to the Agreement shall be effective only when signed by the President, Vice President or Managing Partner of the Companies and their Representatives.

IN. WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day, moth and year first above written.

For: The Company

By: _____
Name:

Date: _____

For: The Representative

By: _____
Name:

Date: _____

CONSULTING AGREEMENT

This Consulting Agreement (this "Agreement") is dated effective as of June 15th, 2015 (the "Effective Date") by and between Illumination America, Inc. (the "Company"), a Florida Corporation with an office at 2060 Boca Raton Boulevard, Suite 6 Boca Raton, Florida 33431, and Financial Genetics LLC. A Delaware Corporation (the "Consultant"), with an address at 205 Chestnut Drive Roslyn, NY 11576. The Company and Consultant are sometimes hereinafter referred to individually as a "Party" and collective,· as the "Parties."

WHEREAS, the Company desires to utilize the services of the Consultant to assist with communications with stockholders of Client and the investment community and to identify potential strategic partners to the Client;

WHEREAS, the Company and the Consultant have simultaneously entered into a Nondisclosure/Non-Circumvention Agreement ("NCNDA") to protect their respective interests;

WHEREAS, Consultant has available expertise and significant experience in the area of corporate financing, the development of strategic partnerships;

WHEREAS, the Company desires to formally engage the services of the Consultant on a non-exclusive basis as its corporate financing advisor, performing certain consulting services on behalf of the Company as specified herein, and the Consultant agrees to perform such services, subject to the terms and conditions contained herein.

NOW, THEREFORE, in consideration of the foregoing premises and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Company and the Consultant hereby agree as follows:

1. Recitals. The above recitals are true, correct and incorporated by reference as part of the Agreement.

2. Services. The Company hereby engages the Consultant and the Consultant agrees to serve as its non-exclusive corporate finance advisor in accordance with the terms set forth in this Agreement.

(a) The Consultant shall provide advice, consultation, referrals, information and services to the Company as requested regarding corporate finance matters, introductions to potential investors, assessment and creation of possible strategic relationships, and to provide consultation regarding possible strategic alliances and customers. The Consultant will review and assess various financing strategies and solutions with the Company, assist the Company in determining its proper capital structure, and provide assistance to the Company in conducting necessary due diligence.

(b) The Consultant acknowledges and agrees that it shall be an independent contractor and, neither the Consultant nor any principal or agent thereof shall be considered an "employee" of the Company for any purpose. Consultant shall be solely responsible for the payment of all foreign, federal, state and local sales taxes, use taxes, value added tax, withholding taxes, income tax, unemployment and workers' compensation insurance premiums, and similar taxes and charges of any kind with respect to its compensation and the services provided under this Agreement.

3. Term and Termination. The term of this Agreement shall begin on the Effective Date June 15, 2015 and terminate June 14, 2016 (the "Term"). The Agreement shall automatically renew after June 14, 2016. Either party may terminate this agreement for any reason whatsoever by providing 30 day notice. Such termination shall not affect any payments due pursuant to paragraph 4.

4. Compensation.

(a) The Consultant shall earn a base fee of Sixty Thousand Dollars ($60,000) to be paid in increments of $10,000 per month for 6 months. In addition the Consultant shall receive an incentive bonus of three hundred-fifty thousand (350,000) restricted commons shares of the Company upon the signing of this Agreement.

(b) Certain additional discretionary bonuses may be paid by the Company to the Consultant.

(c) **Expenses.** The Company shall pay all expenses for travel, lodging, entertainment and otherwise, which the Consultant incurs in performing services under this Agreement, so long as the Consultant secures prior email approval from the Company's CFO in advance.

5. Non-Exclusivity/Confidential Information.

During the term of this Agreement:

(a) The Consultant shall have the non-exclusive right to assist, and/or consult with the Company in connection with all any and all efforts to introduce investors or strategic partners.

6. Company's Representations. Company represents and warrants with and to Consultant as follows:

(a) The Company is free to enter into this Agreement and to perform each of its terms and covenants hereunder.

(b) The Company is not restricted nor prohibited, contractually or otherwise, from entering into and performing this Agreement, and the Company's execution and performance of this Agreement is not a violation or breach of any other agreements between the Company and any other person or entity.

(c) This Agreement is a legal, valid and binding agreement of the Company, enforceable in accordance with its terms.

(d) Any ownership interests issued to the Consultant under this Agreement, including without limitation any stock. shall be duly authorized and validly issued, fully paid and nonassessable, and free and clear of all liens, and will be subject to board ratification.

7. Consultant's Representations. The Consultant represents and warrants with and to the Company as follows:

(a) The Consultant is free to enter into this Agreement and to perform each of its terms and covenants hereunder.

(b) The Consultant is not restricted nor prohibited, contractually or otherwise, from entering into and performing this Agreement, and the Consultant's performance of this Agreement, and the receipt of compensation hereunder, is not a violation or breach of any federal, state or local order, law or regulation of any governmental body, or a violation or breach of any agreements between Consultant and any other person or entity.

(c) This Agreement is a legal, valid and binding agreement of Consultant, enforceable in accordance with its terms.

(d) Consultants have not been (or have reason to believe that they may become), the subject of any SEC (or other governmental, self regulatory organization and/or quasi-governmental), investigation or inquiry.

(e) Are not currently the subject of an SEC (or other governmental, self regulatory organization and/or quasi-governmental), inquiry or investigation.

(f) Will not contract or knowingly work with individuals or entities that had any SEC (or other governmental, self-regulatory organization and/or quasi-governmental), violation or are under investigation.

(g) Are not and none will work with any persons and/or entities that are deemed Bad Actors (as provided in Rule 506 of Regulation D of the Securities Act of 1933, as amended (the "Act")).

8. Indemnification.

(a) The Company agrees to indemnify, defend, and shall hold harmless the Consultant, from and against any and all claims, demands, causes of action, debts or liabilities, including reasonable attorneys' fees (collectively, "Damages"), to the extent that any such Damages are based upon or arise out of (i) a breach of any of the Company's representations and warranties contained herein, (ii) the gross negligence or willful misconduct of the Company, or (iii) a violation of any federal or state laws by the Company.

(b) The Consultant agrees to indemnify, defend, and shall hold harmless the Company, from and against any and all claims, demands, causes of action, debts or liabilities, including reasonable attorneys' fees (collectively, "Damages"), to the extent that any such Damages are based upon or arise out of (i) a breach of any of the Consultant's representations and warranties contained herein, (ii) the gross negligence or willful misconduct of the Consultant, or (iii) a violation of any federal or state laws by the Consultant.

9. Severability and Savings Clause. If any one or more of the provisions contained in this Agreement is for any reason (i) objected to, contested or challenged by any court, government authority, agency, department, commission or instrumentality of the United States or any state or political subdivision thereof, or any securities industry self-regulatory organization collectively, "Governmental Authority"), or (ii) held to be invalid, illegal or unenforceable in any respect, the Parties hereto agree to negotiate in good faith to modify such objected to, contested, challenged, invalid, illegal or unenforceable provision. It is the intention of the Parties that there shall be substituted for such objected to, contested, challenged, invalid, illegal or unenforceable provision a provision as similar to such provision as may be possible and yet be acceptable to any objecting Governmental Authority and be valid, legal and enforceable. Further, should any provisions of this Agreement ever be reformed or rewritten by a judicial body, those provisions as rewritten will be binding, but only in that jurisdiction, on Consultant and the Company as if contained in the original Agreement. The invalidity, illegality or unenforceability of any one or more provisions hereof will not affect the validity and enforceability of any other provisions hereof.

10. Successors; Assignment. This Agreement and the rights and obligations under this Agreement shall be binding upon and inure to the benefit of the Parties to this Agreement and their respective successors and permitted assigns. Neither this Agreement nor any rights or benefits under this Agreement may be assigned by either Party to this Agreement without the other Party's prior written consent.

11. Entire Agreement; Amendment. This Agreement, along with the NCNDA, constitutes the entire agreement between the Parties as to the subject matter hereof. There are no verbal understandings, agreements, representations or warranties that are not expressly set forth in those two writings. This Agreement shall not be changed orally, but only in writing signed by the Parties.

12. Governing Law. This Agreement will be governed and construed in accordance with the laws of the State of Florida, without resort to the conflict of law principles thereof.

13. Notices. All notices, requests, demands, claims or other communications required or permitted under this Letter Agreement (except for Notices of Additional Referrals, which shall be given as provided in paragraph 7 above) shall be sent by nationally recognized overnight courier (such as FedEx) to the parties at the addresses set forth at the head of this Agreement. A copy of any notice sent to Consultant shall also be sent to:

Any party may change the address to which notices, requests, demands, claims and other communications hereunder are to be delivered by giving the other parties notice in the manner herein set forth.

14. **Third Party Beneficiary.** No person, firm, group or corporation is a third party beneficiary of this Agreement.

15. **Counterparts; Electronic Delivery.** This Agreement may be executed in any number of original counterparts, each of which having been so executed and delivered shall be deemed an original and all of which, collectively, shall constitute one agreement; it being understood and agreed that the signature pages may be detached from one or more such counterparts and combined with the signature pages from any other counterparts in order that one or more fully executed originals may be assembled. A copy of an executed counterpart signature page signed by a Party may be delivered by facsimile or other electronic transmission and, upon such delivery, a print out of the transmitted signature of such Party will have the same effect as if a counterpart of this Agreement bearing an original signature of that Party had been delivered to the other Party.

IN WITNESS WHEREOF, the Parties hereto have executed and delivered this Agreement effective as of the day and year first above written.

The Company Illumination America, Inc.	The Consultant Financial Genetics, LLC.
/s/ Ismael Llera Ismael Llera, President	/s/ Barry Bendett Barry Bendett, President

ADDENDUM TO CONSULTING AGREEMENT DATED JUNE 15, 2015

This Addendum to the Consulting Agreement by and between Illumination America, Inc. and Financial Genetics, LLC is dated October 31, 2015.

The Parties agree to amend the above referenced agreement as follows:

I. The Consultant's Cash Compensation is increased $60,000.00 and shall be paid monthly in equal installments of $10,000.00 commencing December 15th 2015 through May 15th 2016.

II. The Consultant shall also receive an additional 250,000 shares of the Company's restricted common stock.

Agreed to and Accepted this 16th of Nov. 2015.

Financial Genetics, LLC

/s/ Barry Bendett
Barry Bendett, President

Illumiation America, Inc.

/s/ Ismael A. Llera
Ismael A. Llera, president 11/17/15

Exhibit 23.1

ANDREW I. TELSEY, P.C. Attorney at Law

12835 E. Arapahoe Road, Tower One, Penthouse #803, Englewood, Colorado 80112
Telephone: 303/768-9221 • Facsimile: 303/768-9224 • E-Mail: andrew@telseylaw.com

January 12, 2016

Board of Directors
ILLUMINATION AMERICA, INC.
2060 NW Boca Raton Blvd., #6
Boca Raton, FL 33431

Re: Illumination America, Inc.
Form S-1 Registration Statement and related Prospectus

Dear Sirs:

We hereby consent to the use of the opinion of this firm as Exhibit 5.1 to the Registration Statement of the Registrant, and further consent to the reference to our name in such amended Registration Statement and related Prospectus.

Yours truly,

ANDREW I. TELSEY, P.C.

/s/Andrew I. Telsey, P.C.

Exhibit 23.2

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation in this Registration Statement on Form S-1 of our report dated January 12, 2016, relating to the financial statements of Illumination America, Inc. Corporation and Subsidiaries, as of December 31, 2014 and 2013 and to all references to our firm included in this Registration Statement.

/s/ BF Borgers CPA PC

Certified Public Accountants
Denver, Colorado
January 12, 2016