Advanced Lighting Solutions, Inc
Initial Company Information and
Disclosure Statement
July 08, 2010

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Part A General Company Information

Item I **The exact name of the issuer and its predecessor (if any):** Advanced Lighting Solutions, Inc. (the —issuer) was originally incorporated as ; Advanced Lighting Solutions on May 20 1977.

Item II **The address of the issuer's principal executive offices:**

1821 Logan Ave.
Cheyenne Wyoming, 82001
(832) 512-2228
Www.advancedlightingsolutions.biz

Item III **The jurisdiction(s) and date of the issuer's incorporation or organization:**
Originally incorporated in Wyoming in 1977, issuer was re-incorporated in Wyoming April 29th, 2010.

Part B Share Structure

Item IV **The exact title and class of securities outstanding.**

CommonStock: 33069648
TradingSymbol: AVLS
CUSIPNumber: 00753A 20 5

Item V **Par or stated value and description of the security.**

1. Par Value: $.0001
2. Common: The common stock (of which 100,000,000 shares are authorized) has no:
    1. Cumulative voting rights
    2. Other special voting rights
    3. Preemptive rights to purchase in new issues of shares
    4. Preference as to dividends or interest
    5. Preference upon liquidation
    6. Other special rights or preferences
    7. Conversion rights

3. Preferred Stock: None authorized or issued at this time

Item VI The number of shares or total amount of the securities outstanding for <u>each class</u> of securities authorized.

1. Common: Provided below is information below for <u>each class</u> of securities authorized (i) as of the end of the issuer's most recent fiscal quarter and (ii**)** as of the end of the issuer's last two fiscal years**. (See footnotes following same.)**

1. Period end date:	**March 31, 2010**
2. Number of shares authorized:	100000000
3. Number of shares outstanding:	3069648
4. Freely tradable shares (public float):	3069648
5. Total number of beneficial shareholders:	159
6. Total number of shareholders of record:	159

1. Period end date:	**December 31, 2009**
2. Number of shares authorized:	100000000
3. Number of shares outstanding:	3069648
4. Freely tradable shares (public float):	3069648
5. Total number of beneficial shareholders:	159
6. Total number of shareholders of record:	159

1. Period end date:	**December 31, 2008**
2. Number of shares authorized:	100000000
3. Number of shares outstanding:	3069648
4. Freely tradable shares (public float):	3069648
5. Total number of beneficial shareholders:	159
6. Total number of shareholders of record:	159

2. Preferred: Provided below is information below for <u>each class</u> of securities authorized (i) as of the end of the issuer's most recent fiscal quarter and (ii) as of the end of the issuer's last two fiscal years. **(See footnotes following same.)**

1. Period end date:	**March 31, 2010**
2. Number of shares authorized:	0
3. Number of shares outstanding:	0
4. Freely tradable shares (public float):	0
5. Total number of beneficial shareholders:	0
6. Total number of shareholders of record:	0

1. Period end date:	**December 31, 2009**
2. Number of shares authorized:	0
3. Number of shares outstanding:	0
4. Freely tradable shares (public float):	0

Item VII **The name and address of the transfer agent:**

Holladay Stock Transfer
2939 North 61 Place, Scottsdale AZ
(zipcode)85251
(480) 481-3940

The transfer agent is registered under the Securities Exchange Act of the 1934 and subject to the regulatory authority of the Securities and Exchange Commission (the —SEC).

Item VIII The nature of the issuer's business: In describing the issuer's business, please provide the following information:

Business Development. Describe the development of the issuer and material events during the last three years so that a potential investor can clearly understand the history and development of the business. If the issuer has not been in business for three years, provide this information for any predecessor company. This business development description must also include:

1. the form of organization of the issuer (e.g., corporation, partnership, limited liability company, etc.): **corporation**

2. the year that the issuer (or any predecessor) was organized: **1977**

3. the issuer's fiscal year end date: **December 31**

4. whether the issuer (or any predecessor) has been in bankruptcy, receivership or any similar proceeding: **No**

5. any material reclassification, merger, consolidation, or purchase or sale of a significant amount of assets: **No**

6. any default of the terms of any note, loan, lease or other indebtedness or financing arrangement requiring the issuer to make payments: **No**

7. any change of control: **Aaron Matthews assumed Chairman and CEO on April 26, 2010**

8. Increase of 10% or more: **On April 26 2010 the company was presented with an opinion letter calling a "Note" due from May 15th 2008, the company saw fit to convert the debt into equity on April 29th 2010. That action relieved the company of its $950,000 obligation to Pacific Park Investments, llc on the same date.**

9. any past, pending or anticipated stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization: **Shares decreased by 1 for 3 on August 29, 1997**

10. any delisting of the issuer's securities by any securities exchange or deletion from the OTC Bulletin Board: **No**

11. any current, past, pending or threatened legal proceedings or administrative actions either by or against the issuer that could have a material effect on the issuer's business, financial condition, or operations and any current, past or pending trading suspensions by a securities regulator. State the names of the principal parties, the nature and current status of the matters, and the amounts involved: **No**

Business of Issuer.

The Overview: Advanced Lighting Solutions, Inc. (the —issuer) is a real estate development company, which specializes in developing Eco-friendly real estate technology and luxury real estate in highly desirable Houston locations. The issuer acquires and develops land in Texas, then builds, markets and sells custom homes.

The issuer is a publicly traded company on Pink Sheets, symbol AVLS, which has acquired County Real Estate Properties, a Houston based company that owns land in the greater Houston area. The issuer is now a developmental stage company upon its May 2008 acquisition of County Real Estate Properties its now 99%-owned subsidiary. Its primary and secondary Codes are respectively 6552 and 6552-9901.

The issuer is a corporation domiciled in the state of Wyoming, capitalized by its 140 and growing investors. A collective of Houston's finest Contractors, Builders, and Real Estate Experts united to make the smartest investment decisions possible. Conjoining developing with higher end properties and Complete construction with strategic lower income development properties to secure worthwhile returns for investors across the board.

Aspiring to take largest possible advantage of the poor state of the real estate market through foreclosures, REO's, and short-sales, the issuer will become the largest company of its kind in its center of business, Houston, Texas.

Item IX The nature of products or services offered.

1. **principal products or services, and their markets: Construction and sale of luxury private residence homes to be marketed in and around the Houston area. The issuer's products and services offered are more fully described in detail in the issuers business plan, listed on the company webpage.**

2. **distribution methods of the products or services: Distribution is through sale of the homes by the issuer through local and statewide advertising and by local, knowledgeable real estate brokers in the Houston area. Such distribution methods are also described in the Real Estate Activities submission being filed concurrently.**

3. status of any publicly announced new product or service: **Yes, eleven acquired properties in Houston from County Real Estate.**

4. **competitive business conditions, the issuer's competitive position in the industry, and methods of competition: The issuer is a small developer in a niche, highly competitive market. Management believes the issuer will be able to compete because its land costs are well below the amount competitors typically pay in the Houston area due to the depressed real estate Texas market. In addition, management believes its labor costs will be lower, its main labor force already being in place. In addition, issuer has an in-house general contractor that, in management's opinion, keeps its building and labor costs much lower than its competitors who contract out the construction of their project(s).**

   The issuer recognizes that no other public company is carrying out the same real estate building, marketing, and sales strategy as Advanced Lighting Solutions, Inc. This, in the view of management, will help the issuer in sales because these large concerns will bring amenities to the area that will assist the issuer in sales of its project(s).

5. sources and availability of raw materials and the names of principal suppliers:

   Building materials are available in abundance in southern Texas They are acquired from many different suppliers (of which Home Depot and Costco are just two examples). The issuer has good relations with suppliers in the area.

   F. dependence on one or a few major customers: **While the company recognizes that the national real estate market has been depressed overall, Texas continues to be the least affected by the real estate down-turn. The company has also taken advantage of the banking sectors pressure from the FDIC to sell foreclosed bank properties at deep discounts.**

7. patents, trademarks, licenses, franchises, concessions, royalty agreements or labor contracts, including their duration: **None**

8. the need for any government approval of principal products or services and the status of any requested government approvals: **The issuer has already obtained its required building permits, environmental approvals and any other government approvals that are required for construction of the units currently being built and those to be built in the future for this project.**

Item X The nature and extent of the issuer's facilities.

While the company maintains an operational office located at 5406 North Ossineke Spring, TX 77386, the administrations office is maintained at 1821 Logan Ave. Cheyenne, WY 82001.

Item XI The name of the chief executive officer, members of the board of directors, as well as control

persons

1. **Company Officers and Directors.**

Full name: Aaron Matthews
Company Position: Acting CEO
Birth Date: June 28, 1991
Business address: 5406 North Ossineke Spring, Texas 77386
Company Phone: (832) 512-2228
Company Fax: (832) 442-3600
Company Email: Aaron@advancedlightingsolutions.biz

Employment History: Mr. Matthews is a self proclaimed young business prodigy / entrepreneur elected as Acting CEO by the Companies Shareholders in April of this year based on his promise to revitalize the companies business plan, corporate restructure and market / corporate compliancy. Successfully managing a 1.4 million dollar small business from October 2006 to late January 2010. He has attended extensive subject training courses on business management, and with the help of his management team, has fulfill his promise to Advanced Lighting Solutions, Inc. shareholders to bring the company back to compliancy at the Domicile, Transfer Agent, and the companies Registered Agents office for the first time in two years. Mr. Matthews with the assistance of the companies two additional board members negotiated the companies chief real estate asset and is responsible for negotiating and dissolving $950,000 in company debt.

Board memberships and other affiliations: None
Compensation by the issuer: Competitive remuneration
Number and class of the issuer's securities beneficially owned by each such person: Restricted: None, Free Trade : Less than 1%, Preferred: None

***(Note)** – The companies Board Of Directors are in the process of submitting a ESOP program for approval and will present the final program to the shareholders for approval sometime in September of this year at the companies annual stockholders meeting to be held in Houston Texas.

Full name: James Morgan
Company Position: Admin. Officer
Birth Date: May 27, 1962
Business address: 5406 North Ossineke Spring, Texas 77386
Company Phone: (832) 512-2228
Company Fax: (832) 442-3600
Company Email: James@advancedlightingsolutions.biz

Employment History: Mr. Morgan attended University of Stony Brook and then transferred to Cameron University where he obtained his BA in Political Science and Psychology while studying Sociology and Business management. Since then, Mr. Morgan has had extensive experience in the real estate industry, Mr. Morgan started his illustrious real estate carriere working in office for a small firm, Weston Realty located in San Francisco, CA and then concluded his tenure for RE/MAX in corporate operations.

Mr. Morgan resigned from RE/MAX desiring to continue in the real estate industry at a "personal pace," while allowing him the time to assume the roll of COO for Crosby Venture Investments, llc. until his appointment as Admin. Officer at Advanced Lighting Solutions, Inc. Mr. Morgan is also noted for his ownership role in County Real Estate, llc. a premiere Houston Texas based real estate sales, design and construction firm.

Board memberships and other affiliations: None
Compensation by the issuer: Competitive remuneration
Number and class of the issuer's securities beneficially owned by each such person: Restricted: None, Free Trade : Less than 1%, Preferred: None

***(Note)** – The companies Board Of Directors are in the process of submitting a ESOP program for approval

and will present the final program to the shareholders for approval sometime in September of this year at the companies annual stockholders meeting to be held in Houston Texas.

Full name: Jeff Borden
Company Position: Acting CFO
Birth Date: May 18, 1969
Business address: 5406 North Ossineke Spring, Texas 77386
Company Phone: (832) 512-2228
Company Fax: (832) 442-3600
Company Email: Jeff@advancedlightingsolutions.biz

Employment History: Mr. Borden is a retired Army 2nd Lieutenant with a BA in Accounting and Financial Management, working under the supply officer of his stationed battalion. Since his retirement in 2005 he has worked at H&R Block Houston Texas, until his appointment at Advanced Lighting Solutions, Inc. late April of 2010.

Board memberships and other affiliations: None
Compensation by the issuer: Competitive remuneration
Number and class of the issuer's securities beneficially owned by each such person: Restricted: None, Free Trade : Less than 1%, Preferred: None

***(Note)** – The companies Board Of Directors are in the process of submitting a ESOP program for approval and will present the final program to the shareholders for approval sometime in September of this year at the companies annual stockholders meeting to be held in Houston Texas.

Item XII Financial information for the issuer's most recent fiscal period

See Financial Statements as posted through the OTC Disclosure and News Service

Item XIII Similar financial information for such part of the two preceding fiscal years as the issuer or its predecessor has been in existence.

See Financial Statements as posted through the OTC Disclosure and News Service Item

XIV Beneficial Owners.

Provide a list of the name, address and shareholdings of all persons beneficially owning more than five percent (5%) of any class of the issuer's equity securities.

Item XV The name, address, telephone number, and email address of each of the following outside providers that advise the issuer on matters relating to operations, business development and disclosure:

1. Investment Banker: **None**
2. Promoters: **None**
3. Counsel: **Richard W. Markle**
   P.O Box 541182
   Houston Texas 77254
4. Accountant: **CFO Jeff Borden**
   5406 North Ossineke
   Spring, Texas 77386
5. Public Relations Consultant(s): **None**

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6. Investor Relations Consultant: **None**

7. Any other advisor(s) that assisted, advised, prepared or provided information with respect to this disclosure statement (including the telephone number and email address of each advisor): **None**

Item XVI Management's Discussion and Analysis or Plan of Operation.

1. Plan of Operation.

1. Describe the issuer's plan of operation for the next twelve months. This description should include such matters as:

1. a discussion of how long the issuer can satisfy its cash requirements and whether it will have to raise additional funds in the next twelve months:

   Issuer plans to develop 3 additional homes in the next 12 months and will have to raise additional funds to accomplish that goal.

2. a summary of any product research and development that the issuer will perform for the term of the plan: **Issuer will continue to research and look for additional developments to develop in Greater Houston areas.**
3. any expected purchase or sale of plant and significant equipment: **Issuer expects to purchase land survey equipment.**
4. any expected significant changes in the number of employees: **No**

2. Management's Discussion and Analysis of Financial Condition and Results of Operations.

1. *Full fiscal years.* Discuss the issuer's financial condition, changes in financial condition and results of operations for each of the last two fiscal years. This discussion should address the past and future financial condition and results of operation of the issuer, with particular emphasis on the prospects for the future. The discussion should also address those key variable and other qualitative and quantitative factors that are necessary to an understanding and evaluation of the issuer. If material, the issuer should disclose the following:

1. Any known trends, events or uncertainties that have or are reasonably likely to have a material impact on the issuer's short-term or long-term liquidity;

2. Internal and external sources of liquidity. **None**

3. Any material commitments for capital expenditures and the expected sources of funds for such expenditures: **None**

4. Any known trends, events or uncertainties that have had or that are reasonably expected to have a material impact on the net sales or revenues or income from continuing operations: **None**

5. Any significant elements of income or loss that do not arise from the issuer's continuing operations: **None**

6. The causes for any material changes from period to period in one or more line items of the issuer's financial statements: **None**

7. Any seasonal aspects that had a material effect on the financial condition or results of operation: **None**

2. *Interim Periods.* Provide a comparable discussion that will enable the reader to assess material changes in financial condition and results of operations since the end of the last fiscal year and for the comparable interim period in the preceding year: **Same as (1) above.**

C. Off-Balance Sheet Arrangements: **None**

Item XVII List of securities offerings and shares issued for services in the past two years.

1) On May 15, 2010, the issuer issued 30,000,000 shares to absolve its debt with Pacific Park Investments, llc as described above.

Item XVIII Material Contracts.

A. Every material contract, not made in the ordinary course of business that will be performed after the disclosure statement is posted through the OTC Disclosure and News Service or was entered into not more than two years before such posting. Also include the following contracts:

1) Any contract to which directors, officers, promoters, voting trustees, security holders named in the disclosure statement, or the Designated Advisor for Disclosure are parties other than contracts involving only the purchase or sale of current assets having a determinable market price, at such market price; **None**

2) Any contract upon which the issuer's business is substantially dependent, including but not limited to contracts with principal customers, principal suppliers, and franchise agreements; **None**

3) Any contract for the purchase or sale of any property, plant or equipment for consideration exceeding 15 percent of such assets of the issuer; N**one**

4) Any material lease under which a part of the property described in the disclosure statement is held by the issuer.

Exhibit A:	**Certificate of Incorporation and Amendments**
Exhibit B:	**Bylaws**
Exhibit C:	**Attorneys Opinion Letter Re: AVLS Tradability**

B. Any management contract or any compensatory plan, contract or arrangement, including but not limited to plans relating to options, warrants or rights, pension, retirement or deferred compensation or bonus, incentive or profit sharing (or if not set forth in any formal document, a written description thereof) in which any director or any executive officer of the issuer participates shall be deemed material and shall be included; and any other management contract or any other compensatory plan, contract, or arrangement in which any other executive officer of the issuer participates shall be filed unless immaterial in amount or significance: **None**

Item XIX Articles of Incorporation and Bylaws.

1. A complete copy of the issuer's articles of incorporation or in the event that the issuer is not a corporation, the issuer's certificate of organization. Whenever amendments to the articles of incorporation or certificate of organization are filed, a complete copy of the articles of incorporation or certificate of organization as amended shall be filed. **See attached Exhibit A.**
2. A complete copy of the issuer's bylaws. Whenever amendments to the bylaws are filed, a complete copy of the bylaws as amended shall be filed. **See attached Exhibit B.**

Item XX Purchases of Equity Securities by the Issuer and Affiliated Purchasers: None.

Item XXI Issuer's Certifications.

I, Aaron Matthews, certify that:

1. I have reviewed this Initial Company Information and Disclosure Statement of Advanced Lighting Solutions, Inc. ;

2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and

3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

Date: July 08, 2010

/s/ Aaron Matthews

Aaron Matthews, President and CEO
Advanced Lighting Solutions, Inc.

Exhibit A: Certificate of Incorporation and Amendments

STATE OF WYOMING
Office of the Secretary of State

I, MAX MAXFIELD, SECRETARY OF STATE of the STATE OF WYOMING, do hereby certify that according to the records of this office,

Advanced Lighting Solutions, Inc.

is a

Profit Corporation

formed or qualified under the laws of Wyoming did on **April 29, 2010**, comply with all applicable requirements of this office. Its period of duration is Perpetual. This entity has been assigned entity identification number **2010-000583854**.

This entity is in existence and in good standing in this office and has filed all annual reports and paid all annual license taxes to date, or is not yet required to file such annual reports; and has not filed Articles of Dissolution.

I have affixed hereto the Great Seal of the State of Wyoming and duly generated, executed, authenticated, issued, delivered and communicated this official certificate at Cheyenne, Wyoming on this 30th day of April, 2010 at 9:51 AM. This certificate is assigned 007556420.

Secretary of State

Notice: A certificate issued electronically from the Wyoming Secretary of State's web site is immediately valid and effective. The validity of a certificate may be established by viewing the Certificate Confirmation screen of the Secretary of State's website http://wyobiz.wy.gov and following the instructions displayed under Validate Certificate.

Exhibit A.1: Certificate of Incorporation and Amendments

STATE OF WYOMING
Office of the Secretary of State

I, MAX MAXFIELD, SECRETARY OF STATE of the STATE OF WYOMING, do hereby certify that the filing requirements for the issuance of this certificate have been fulfilled.

CERTIFICATE OF INCORPORATION

Advanced Lighting Solutions, Inc.

Accordingly, the undersigned, by virtue of the authority vested in me by the law, hereby issues this Certificate.

I have affixed hereto the Great Seal of the State of Wyoming and duly executed this official certificate at Cheyenne, Wyoming on this **29th** day of **April**, **2010**.

Max Maxfield
Secretary of State

By: Amber Testerman

Filed Date: 04/29/2010

Exhibit B: Bylaws

ARTICLES & BYLAWS OF INCORPORATION OF
Advanced Lighting Solutions, Inc.
April 29th 2010

I, the undersigned, having associated myself together for the purpose of forming a professional corporation under the General Corporation Laws of the State of Wyoming, do hereby certify:

I. The name of said corporation shall all be Advanced Lighting Solutions, Inc.

II. The principal office of the corporation in is to be located at 1821 Logan Ave., Cheyenne, Wyoming. Corporation Service Company is hereby named as the resident agent of this corporation in charge of its office.

The corporation may also have one or more offices outside the State of Wyoming where the books of the corporation may be kept and meetings of Directors and Stockholders may be held, as may be determined by the Board of Directors.

III. The corporation may engage in any lawful activity and specifically, but not in limitation thereof, the nature of the business, object and purposes proposed to be transacted, promoted and carried on by the corporation are as follows:

A. To perform any manner of services for the general public.

B. To draw, make, accept, endorse, discount, execute, and issue promissory notes, bills of exchange, warrants and other negotiable or transferable instruments.

C. To issue bonds, stocks, debentures, or obligations of this corporation from time to time, and to borrow money for any of the objects or purposes of the corporation, and to secure the same by mortgage, pledge, deed of trust or otherwise.

D. In general, to carry on any other business in connection with the foregoing, and to exercise all of the powers conferred by the laws of Wyoming upon corporations formed under the act herein referred to this state City, CarsonThe foregoing clauses shall be construed both as objects and powers and it is hereby expressly provided that the foregoing enumeration of specific powers shall not be held to limit or restrict in any manner the powers of this corporation.

IV. The amount of the total authorized capital stock of this corporation shall be as follows:

Common-voting stock (100,000,000) authorized shares without par value

The members of the governing board of this corporation shall be styled DIRECTORS, and shall be not fewer than. one (1), nor more than five (5) in number, provided however that the number of Directors may not be fewer than three (3) unless the shares of the corporation are owned beneficially and of record by either one (1) or two (2) stockholders in which case the number of Directors may be fewer than three (3) but not fewer than the number of stockholders. The name and post office address of the first Board of Directors, which shall consist of one (1) member, is as follows:

Name: Aaron Matthews, Chairman / CEO
Business Address 5406 Ossineke, Spring Texas, 77386

V. The private property of the stockholders of the corporation shall not be subject to the payment of the debts of said corporation to any extent whatever.

VI. The capital stock of this corporation after the payment of the subscription price, or the value thereof, shall be non-assessable.

VII. The Board of Directors shall have the power and authority to increase the amount of total capital stock

at any time the existing total capital stock shall have been issued.

VIII. The name and post office address of the incorporator signing these Articles of Incorporation is as follows:

Name Aaron Matthews, Chairman / CEO, Address 5406 Ossineke, Spring Texas, 77386

IX. This corporation shall have perpetual existence.

X. The Board of Directors shall have the power and authority to appoint such officers and agents as the affairs of the corporation shall require and to allow them suitable compensation.

XI. The Board of Directors shall have the power and authority to make and alter or amend the By-Laws, to fix the amount in cash, or otherwise, to be reserved as working capital, and to authorize and to cause to be executed mortgages and liens upon the property and franchises of this corporation.

XII. The Board of Directors shall have the power and authority, with the consent in writing and pursuant to the vote of the holders of fifty-one percent (51%) of the common-voting capital stock issued and outstanding, to sell, assign, transfer, or otherwise dispose of the whole property and business of this corporation, but not otherwise.

XIII. The Board of Directors shall from time to time determine whether and to what extent, and at what time and places, and under what conditions and regulations the accounts and books of this corporation, or any of them, shall be opened to the inspection of the stockholders, and not stockholder shall have the right to inspect any account or book or document of this corporation, except as conferred by the Statutes of the State of Wyoming, or authorized by the Board of Directors, or by Resolution of the stockholders.

XIV. The stockholders and directors shall have power to hold their meetings, and to keep the books, documents and papers of this corporation outside the State of Wyoming, and at such places as may be from time to time designated by the By-Laws or by Resolution of the stockholders or Directors, except as otherwise required by the laws of the State of Wyoming.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 29th day of April, 2010.

/s/ Aaron Matthews
Aaron Matthews

State Of Wyoming))ss.
County of Laramie)

On this 29th day of April, 2010 The Year Of Our Lord AD, before me, a notary public, personally appeared Aaron Matthews who acknowledged. to me that he executed the foregoing Articles of Incorporation.

/s/ Wayne A. Halberg; Notary Public
Commission Expires On May 16th 2012

Exhibit C: Attorneys Opinion Letter Re: AVLS Tradability

DIANE D. DALMY
ATTORNEY AT LAW
8965 W. CORNELL PLACE
LAKEWOOD, COLORADO 80227
303.985.9324 (telephone)
303.988.6954 (facsimile)
ddalmy@earthlink.net

May 4, 2010

Mr. Tom Laucks
Holladay Stock Transfer
2939 North 67th Place
Scottsdale, Arizona 85251

Scottsdale, Arizona

Re: Advanced Lighting Solutions, Inc.

To Whom It May Concern:

I have acted as special counsel for Advanced Lighting Solutions, Inc., a Wyoming corporation (the "Company"). In connection with your request regarding whether the Company is or has ever been a shell company as that term is defined in the Securities Act of 1933, Rule 405, I am of the opinion that the Company is not currently nor ever has been since inception a shell company.

In connection with this opinion, I have made such investigations and examined such records, including: (i) the Company's Articles of Incorporation, as amended; (ii) the Company's financial statements; (iii) the letter from Aaron Matthews, Chief Executive Officer of the Company; and (iv) such other instruments, documents and records as I have deemed relevant and necessary to examine for the purpose of this opinion. I have also examined and am familiar with the originals or copies, certified or otherwise identified to my satisfaction, of such other documents, corporate records and other instruments as I have deemed necessary for the preparation of this opinion. In expressing this opinion I have relied, as to any questions of fact upon which my opinion is predicated, upon representations and certificates of the officers of the Company. I am not qualified to practice law in any jurisdiction other than the State of Colorado.

Based upon the foregoing, I am of the opinion that the Company is not currently nor ever has been since inception a "shell" company as that term is defined in the Securities Act of 1933, as amended, Rule 405. Under Rule 405, a company is a shell if that company has: (i) no or nominal operations; and either (ii) (a) no or nominal assets; (b) assets consisting solely of cash and cash equivalents; or (c) assets consisting of any amount of cash and cash equivalents.

Exhibit C.1: Attorneys Opinion Letter Re: AVLS Tradability

The Company and Holladay Stock Transfer, the transfer agent for the Company, are authorized to present this letter and to rely on this opinion. No other use of this opinion is authorized.

Sincerely,

Diane D. Dalmy