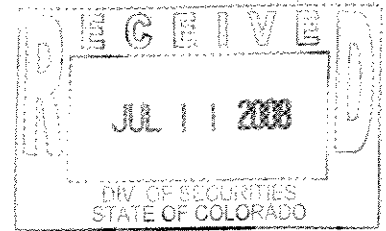


2009-38-555

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9 July 2008

Colorado Division of Securities  
1650 Broadway, Suite 900  
Denver, CO 80202

Re: Infrared Systems International  
Stock Dividend

Dear Sir or Madame:

This request is submitted on behalf of Infrared Systems International, a Nevada corporation ("ISI"), the wholly-owned subsidiary of China Sxan Biotech, Inc., a Delaware corporation ("CSBI") (CSBI and ISI are sometimes collectively referred to herein as "companies"). CSBI proposes to distribute to its shareholders as a stock dividend all of the issued shares of Common Stock, \$0.001 par value per share ("Shares"), of ISI, for which such shareholders will pay no consideration. The boards of directors of CSBI and ISI have authorized the distribution of shares. Shareholder approval is not required and shareholder approval has not been sought.

Section 11-51-201(13)(a) of the Colorado Securities Act ("Act") defines "sale" or "sell" as a "disposition of a security . . . for value". Section 11-51-201(13)(h) provides that sale does not include a dividend payable by an issuer only in its own securities.

On behalf of the companies, I hereby request that the Commissioner ("Commissioner") of the Colorado Division of Securities ("Division") concur in my view that the distribution of all of the Shares to the shareholders of

CSBI will not constitute a sale under Section 11-51-201(13)(a) of the Act and either (a) issue an order that the Shares are not required to be qualified under the Act in accordance with the Commissioner's authority to issue orders for discretionary exemptions for transactions pursuant to Section 11-51-704 of the Act where qualification is not required in the public interest or for the protection of investors or (b) confirm that the Staff of the Division will not recommend that the Commissioner take any enforcement action if the stock dividend is distributed without qualification of the Shares under the Act in accordance with the authority of the Commissioner to issue interpretive opinions pursuant to Section 11-51-705 of the Act.

ISI was organized under the laws of the State of Nevada on April 11, 2006 as a wholly-owned subsidiary of CSBI. On May 24, 2007, CSBI entered into a Share Purchase and Merger Agreement with a third party pursuant to which CSBI entered into a reverse merger with Advance Technologies, Inc., a Nevada corporation ("AVTX"). The agreement further contemplated that at the same closing all of the current assets, consisting of optical technology and related licensing agreements and cash, and liabilities of CSBI would be assigned to ISI, at that time a wholly-owned subsidiary of AVTX. It was contemplated that, after registration of the Shares with the Securities and Exchange Commission ("SEC"), the stock of ISI would be distributed to the common stockholders of CSBI. In connection with the closing of such acquisition, CSBI assigned all of its pre-acquisition business and assets to ISI, and ISI assumed responsibility for all of the liabilities of CSBI that existed prior to the acquisition.

The 20,073,346 shares which are the subject of the stock dividend include (i) a maximum of 161,237 shares issuable if all holders of CSBI Series A Preferred Stock convert those shares into CSBI common stock prior to the record date of the distribution (of which 1,530 shares are issuable to directors and officers), (ii) an aggregate of 18,767,516 shares issuable to certain stockholders in consideration for shares of CSBI common stock held by them, which shares they are obligated to surrender to ISI for cancellation, and (iii) an aggregate of 1,144,593 shares issuable to holders of CSBI common stock who are not obligated to surrender such shares to ISI for cancellation. As a result, immediately after the distribution and the

cancellation of certain shares, there will be between 1,144,593 and 1,305,830 shares of common stock outstanding, of which up to 359,965 shares will be owned by directors and officers.

Following the stock dividend, it is anticipated that there will be between approximately 1,015 and 1,187 stockholders of record (depending on the number of holders of record of CSBI Series A Preferred Stock who convert such shares into CSBI common stock prior to the record date).

Before the stock dividend, there has been no public market for the Shares because none of the Shares are held by anyone other than CSBI. It is the intention of ISI to apply for quotation of the Shares on the OTC Bulletin Board operated by the Financial Industry Regulatory Authority. A registration statement on Form S-1 has been filed with the SEC covering the Shares to be distributed pursuant to the stock dividend. No consideration will be paid for the Shares by recipients of the stock dividend and no rights will be surrendered or relinquished; and the distribution will be pro rata based on the CSBI shareholder's ownership of CSBI shares. Fractional shares issuable will be rounded up to whole shares.

After the completion of the proposed stock dividend, ISI will become a publicly-held corporation whose stock will be registered under the Securities Exchange Act of 1934, as amended.

For the reasons set forth below, I do not believe that qualification of the Shares to be distributed in the proposed transaction is required under the Act in the public interest or for the protection of investors or the trading markets.

The distribution of the Shares as a stock dividend will not constitute a "sale" of securities because such distribution is not a disposition of a security for "value," as defined in Section 11-51-201(13)(a) of the Act. The distribution will be a one-time stock dividend paid pro-rata to all shareholders of record on the record date for the distribution, the recipients will not be requested to make any investment decision because shareholder approval is not required under Delaware law for CSBI or under Nevada law for ISI, no recipient of Shares will pay any consideration for the shares received and no fees will

be paid to any party other than for administrative acts to effect the distribution.

Furthermore, the public policy embodied in Section 11-51-201(13)(h) excluding from the definition of sale stock dividends would not be violated if the proposed stock dividend were to be effected without qualification of the Shares under the Act. All of the assets of CSBI have been assigned to ISI prior to the stock dividend. Therefore, after such stock dividend, the shareholders of CSBI will own the same percentage in ISI that they owned in CSBI and its assets. Accordingly, the stock dividend will have the effect of restoring the shareholders of CSBI to the same economic position they occupied prior to such assignment. ISI is not a shell corporation, but is an operating company for the remaining assets of CSBI after the acquisition transaction.

In addition, since the Shares will be registered by ISI under the Securities Act of 1933, as amended, there will be adequate information regarding the issuer of the Shares available to the trading markets, as well as the recipients of the Shares. Accordingly, the Division and the State of Colorado should have no reason based in public policy to require qualification of the Shares to be distributed in the proposed stock dividend.

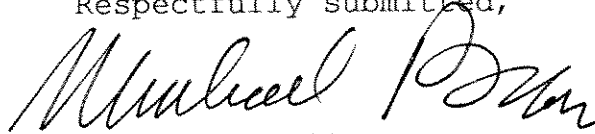
The Commissioner has in the past issued orders and no-action letters in line with the request contained herein regarding transactions involving substantially identical facts. Such Orders and letters are reported at CCH Blue Sky Law Reports, Para. 13,602, Para. 13,612, Para. 13,640 and Para. 13,665K.

It is anticipated that the registration statement filed with the SEC will become effective and a record date for the stock dividend will be established in July, with the desire to distribute the stock dividend as soon thereafter as permitted in accordance with Delaware law. Therefore, it would be helpful to have the response of the Commission as soon as practicably convenient for the Staff of the Commission in light of such proposed schedule.

Enclosed is check in the amount of \$100 payable to the Colorado Division of Securities in payment of the prescribed fee for the processing of this request.

If you have any questions with respect to any of the foregoing, please contact the undersigned. Thank you for your consideration.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Michael Bilan". The signature is written in a cursive style with a large, prominent initial "M".

Michael J. Bilan

CC: Edward T. Swanson, Esq.