

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C.

SECURITIES EXCHANGE ACT OF 1934  
Release No. 55935 / June 21, 2007

ADMINISTRATIVE PROCEEDING  
File No. 3-12663

IN THE MATTER OF AMERICAN TELETRONICS, INC., n/k/a SHINE HOLDINGS,  
INC.

**SECURITIES AND EXCHANGE COMMISSION INSTITUTES  
ADMINISTRATIVE PROCEEDINGS AGAINST AMERICAN TELETRONICS,  
INC., n/k/a SHINE HOLDINGS, INC., FOR FAILURE TO MAKE REQUIRED  
PERIODIC FILINGS**

The U.S. Securities and Exchange Commission today instituted public administrative proceedings against American Teletronics, Inc., n/k/a Shine Holdings, Inc. (American Teletronics) to determine whether the registration of each class of its securities should be revoked or suspended for a period not exceeding twelve months.

In the order instituting administrative proceedings (Order) against American Teletronics, the Division of Enforcement (the Division) alleges that American Teletronics' securities are registered pursuant to Section 12 of the Securities Exchange Act of 1934 (Exchange Act). The Division also alleges that Exchange Act Section 13(a) and the rules promulgated thereunder require issuers with classes of securities registered pursuant to Exchange Act Section 12 to file with the Commission current and accurate information in periodic reports. The Division further alleges that American Teletronics is delinquent in its required periodic filings with the Commission, having last filed a periodic report for the period ending September 30, 1996. In addition, the Division alleges that American Teletronics has failed to respond to an inquiry by the Division of Corporation Finance as to whether it intends to comply with its periodic filing obligations.

In these proceedings, instituted pursuant to Section 12(j) of the Exchange Act, a hearing will be scheduled before an Administrative Law Judge. At that hearing, the judge will hear evidence from the Division and American Teletronics to determine whether the allegations contained in the Order are true. The judge will then determine whether it is necessary and appropriate for the protection of investors to revoke or suspend for a period not exceeding twelve months the registration of each class of American Teletronics' securities registered pursuant to Section 12 of the Exchange Act.

The Commission has ordered that the administrative law judge issue an initial decision within 120 days from the service of the order instituting proceedings.