

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**SECURITIES ACT OF 1933**  
**Release No. 9423 / July 17, 2013**

**In the Matter of**  
  
**CBL Resources Inc.**  
  
**Registration No. 333-186341**

**ORDER DENYING**  
**WITHDRAWAL OF**  
**REGISTRATION STATEMENT**  
**UNDER THE SECURITIES ACT**  
**OF 1933**

1. CBL Resources Inc. (“CBL”) filed a Form S-1 registration statement with the Commission on January 31, 2013 (the “Registration Statement”). The Registration Statement is still pending. The Registration Statement was filed with respect to 5 million shares of common stock of CBL.

2. On July 5, 2013 CBL filed an application to withdraw its Registration Statement under Rule 477 of Regulation C of the Commission’s General Rules and Regulations under the Securities Act of 1933 (“Securities Act”), 17 C.F.R. § 230.477.

3. After considering CBL’s application, the Commission has determined that the granting of the withdrawal request is not consistent with the public interest and the protection of investors. Accordingly, it is hereby:

ORDERED that CBL’s application to withdraw its registration statement on Form S-1 filed on January 31, 2013 is denied in accordance with Rule 477.

By the Commission.

Elizabeth M. Murphy  
Secretary