

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

**SECURITIES ACT OF 1933**  
**Release No. 9517 / January 23, 2014**

**In the Matter of**  
  
**Mobile Vault, Inc.**  
  
**Registration No. 333-189796**

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

1. Mobile Vault, Inc. (“Mobile Vault”) filed a Form S-1 registration statement with the Commission on July 3, 2013 and filed two pre-effective amendments thereto on September 18, 2013 and October 21, 2013 (collectively, the “Registration Statement”). Mobile Vault also filed a pre-effective amendment on August 26, 2013, but subsequently withdrew it on September 18, 2013. The Registration Statement is still pending. The Registration Statement was filed with respect to a primary offering of three million shares of common stock of Mobile Vault.

2. On January 10, 2014, Mobile Vault filed an application to withdraw the Registration Statement pursuant to 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 Mobile Vault’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 Mobile Vault’s application to withdraw its registration statement on Form S-1 filed on July 3, 2013, and its amendments thereto filed on September 18, 2013 and October 21, 2013, is denied in accordance with Rule 477.

By the Commission.

Elizabeth M. Murphy  
Secretary