

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
March 21, 2011

In the Matter of

HELI ELECTRONICS CORP.,

File No. 500-1

**ORDER OF SUSPENSION
OF TRADING**

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Heli Electronics Corp. (“HELI”), a Nevada corporation with headquarters and operations in the People’s Republic of China, which trades in the over-the-counter market under the symbol “HELI.”

Questions have arisen regarding the accuracy and completeness of information contained in HELI’s public filings with the Commission concerning, among other things, the company’s cash balances and accounts receivable. The company has failed to disclose that the company’s independent auditor has resigned due to accounting irregularities involving (a) discrepancies between HELI’s accounting records for cash balances and official bank statements obtained by the auditors from the company’s bank, (b) discrepancies concerning the existence and location of company customers, and (c) the possibility that accounting records could have been falsified. Due to these irregularities, the company’s auditor has resigned from its engagement to audit the company’s consolidated financial statements for the year ended December 31, 2010, and has withdrawn its audit opinion issued June 15, 2010 relating to the audit of the company’s consolidated financial statements as of December 31, 2009 and 2008.

The Commission is of the opinion that the public interest and the protection of investors require a suspension of trading in the securities of the above-listed company.

Therefore, IT IS ORDERED, pursuant to Section 12(k) of the Securities Exchange Act of 1934, that trading in the above-listed company is suspended for the period from 9:30 a.m. EDT, March 21, 2011, through 11:59 p.m. EDT, on April 1, 2011.

By the Commission.

Elizabeth M. Murphy
Secretary