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.


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