UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES ACT OF 1933 Release No. 33-9585 / May 16, 2014

In the Matter of

List Solutions, Inc.

Registration No. 333-190759

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

- 1. List Solutions, Inc. ("List Solutions") filed a Form S-1 registration statement with the Commission on August 21, 2013 (the "Registration Statement"). The Registration Statement is still pending. The Registration Statement was filed with respect to a primary offering of two million shares of common stock of List Solutions.
- 2. On May 5, 2014, List Solutions 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. On November 7, 2013, the Commission issued an order pursuant to Section 8(e) of the Securities Act authorizing the making of an examination to determine whether a stop order should be issued against the Registration Statement pursuant to Section 8(d) of the Securities Act.
- 4. After considering List Solutions' application and the ongoing examination, 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 List Solutions' application to withdraw its registration statement on Form S-1 filed August 21, 2013, is denied in accordance with Rule 477.

By the Commission.