

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 75841 / September 4, 2015

The U.S. Securities and Exchange Commission (Commission) announced the temporary suspension pursuant to Section 12(k) of the Securities Exchange Act of 1934 (the “Exchange Act”), of trading of the securities of Advanced Lighting Solutions, Inc. (“AVLS”), of Conroe, Texas at 9:30 a.m. EDT on September 4, 2015, and terminating at 11:59 p.m. EDT on September 18, 2015:

The Commission temporarily suspended trading in the securities of AVLS because of questions that have been raised about the accuracy and adequacy of publicly disseminated information concerning, among other things, the company’s operations.

The Commission acknowledges FINRA’s assistance in this matter.

The Commission cautions brokers, dealers, shareholders, and prospective purchasers that they should carefully consider the foregoing information along with all other currently available information and any information subsequently issued by the company.

Further, brokers and dealers should be alert to the fact that, pursuant to Rule 15c2-11 under the Exchange Act, at the termination of the trading suspension, no quotation may be entered relating to the securities of the subject company unless and until they have strictly complied with all of the provisions of the rule. If any broker or dealer is uncertain as to what is required by the rule, it should refrain from entering quotations relating to AVLS’s securities until such time as it has familiarized itself with the rule and is certain that all of its provisions have been met. Any broker or dealer with questions regarding the rule should contact the staff in the Division of Trading and Markets, Office of Interpretation and Guidance, at (202) 551-5777. If any broker or dealer enters any quotation that is in violation of the rule, the Commission will consider the need for prompt enforcement action.

If any broker, dealer or other person has any information that may relate to this matter, they should immediately contact Elisha L. Frank, Assistant Regional Director, Miami Regional Office of the Securities and Exchange Commission at (305) 982-6392.