



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3561

February 23, 2009

Richard Rosenblum
Chief Executive Officer
Boxwoods, Inc.
850 Third Avenue, Suite 1801
New York, NY 10022

Re: Boxwoods, Inc.
Form 10-KSB for Fiscal Year Ended November 30, 2007
Filed February 14, 2008
File No. 333-132107

Dear Mr. Rosenblum:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Ryan C. Milne
Accounting Branch Chief

cc: Boxwoods, Inc.
Facsimile (646) 218-1401