



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

DIVISION OF  
CORPORATION FINANCE

May 13, 2014

Via E-mail

Mr. Kwok Leung Lee  
President  
Green Dragon Wood Products, Inc.  
Unit 312, 3<sup>rd</sup> Floor, New East Ocean Centre  
9 Science Museum Road  
Kowloon, Hong Kong

**Re: Green Dragon Wood Products, Inc.  
Form 10-K for the Year Ended March 31, 2013  
Form 10-Q for Fiscal Quarter Ended December 31, 2013  
Filed March 18, 2014  
File No. 0-53379**

Dear Mr. Lee:

We issued comments to you on the above captioned filings on March 26, 2014. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by May 28, 2014.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/divisions/corpfin/cfannouncements/edgarcorrespondence.htm>, <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

You may contact Nudrat Salik at (202) 551-3692 if you have questions regarding comments on the financial statements and related matters. For other comments, please contact Kamyar Daneshvar at (202) 551-3787 or Pamela Long, Assistant Director, at (202) 551-3765.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien  
Accounting Branch Chief