



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

DIVISION OF  
CORPORATION FINANCE

June 10, 2014

Via U.S. Mail

Charles Miller  
Chief Executive Officer  
Bluforest, Inc.  
Ave. Republica del Salvador  
y Shyris Edificio Onix  
Piso 10-C, Quito Ecuador

**Re: Bluforest, Inc.  
Form 10-K for the Year Ended December 31, 2012  
Filed March 18, 2013  
File No. 000-53614**

Dear Mr. Miller:

We issued comments to you on the above-captioned filing on May 21, 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 June 24, 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/corpfm/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 Blaise Rhodes at (202) 551-3774 or Angela Halac at (202) 551- 3398 if you have any questions.

Sincerely,

/s/Tia L. Jenkins

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel, and  
Mining