



DIVISION OF  
CORPORATION FINANCE

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

February 24, 2011

James M. Cassidy  
President  
Alderwood Acquisition Corporation, et al.  
9454 Wilshire Boulevard, Suite 612  
Beverly Hills, CA 90212

**Re: Alderwood Acquisition Corporation  
Oakwood Acquisition Corporation  
Pinewood Acquisition Corporation  
Sherwood Acquisition Corporation  
Amendment No. 3 to Forms 10-12G  
Filed January 25, 2011  
Forms 10-Q for the Quarterly Period Ended September 30, 2010  
Filed January 26, 2011  
File Nos. 000-54148; 000-54147; 000-54146; 000-54145**

Dear Mr. Cassidy:

We have completed our review of your Forms 10 and related filings and do not have any further comments at this time.

Sincerely,

/s/ Brigitte Lippmann for

H. Christopher Owings  
Assistant Director

cc: Lee Cassidy, Esq.