



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

May 13, 2010

Mr. Shawn A. Callahan  
Metwood, Inc.  
819 Naff Road  
Boones Mill, VA 24065

**RE: Metwood, Inc.**  
**Form 10-K/A for the fiscal year ended June 30, 2009**  
**Filed September 28, 2009**  
**File #0-5391**

Dear Mr. Callahan:

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

If you have any questions regarding these comments, please direct them to Tricia Armelin, Staff Accountant, at (202) 551-3747, or, in her absence, to the undersigned at (202) 551-3689.

Sincerely,

John Hartz  
Senior Assistant Chief Accountant