

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 4720/March 30, 2017

ADMINISTRATIVE PROCEEDING  
File No. 3-17558

In the Matter of  
  
BLUFOREST, INC.

ORDER DENYING THIRD  
EXTENSION AND TO SHOW  
CAUSE

On September 20, 2016, the Securities and Exchange Commission issued an order instituting proceedings (OIP) against Respondent pursuant to Section 12(j) of the Securities Exchange Act of 1934, alleging that Respondent has securities registered with the Commission and is delinquent in its periodic filings. Respondent's answer deadline has twice been extended—first to February 28, 2017, and subsequently to March 28, 2017. *Bluforest, Inc.*, Admin. Proc. Rulings Release No. 4647, 2017 SEC LEXIS 654 (ALJ Mar. 3, 2017); *Bluforest, Inc.*, Admin. Proc. Rulings Release No. 4494, 2016 SEC LEXIS 4843 (ALJ Dec. 29, 2016). After requesting the second extension, Respondent was cautioned that the purpose of such an extension was to allow Respondent time to find counsel and answer the OIP, rather than to become current on its filings or raise capital to do so.

On March 28, 2017, Respondent contacted my office by email, representing that it has been unable to obtain counsel due to “lack of funds,” and requesting a third extension to, among other things, raise money from investors and bring its filings up to date. This request is DENIED—an extension for such reasons would be improper, and in any event, extensions are generally disfavored and I have already granted Respondent two of them. *See* 17 C.F.R. § 201.161.

Accordingly, Respondent is ORDERED to SHOW CAUSE by April 10, 2017, why the registration of its securities should not be revoked by default due to its failure to file an answer. If Respondent fails to respond to this order, it will be deemed in default and the registration of its securities will be revoked.<sup>1</sup> *See* OIP at 2; 17 C.F.R. §§ 201.155(a)(2), .220(f).

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Jason S. Patil  
Administrative Law Judge

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<sup>1</sup> Any response to this order should be properly filed with the Office of the Secretary, pursuant to Rules of Practice 151 and 152. *See* 17 C.F.R. §§ 201.151, .152. Further instructions are located online at <http://www.sec.gov/alj/alj-instructions-for-respondents.pdf>. The Rules of Practice are located online at <https://www.sec.gov/about/rules-of-practice-2016.pdf>.