

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 73674 / November 24, 2014

Admin. Proc. File No. 3-16040

In the Matter of

XINDE TECHNOLOGY COMPANY

NOTICE THAT INITIAL DECISION HAS BECOME FINAL

The time for filing a petition for review of the initial decision in this proceeding has expired. No such petition has been filed by Xinde Technology Company and the Commission has not chosen to review the decision on its own initiative.

Accordingly, notice is hereby given, pursuant to Rule 360(d) of the Commission's Rules of Practice,<sup>1</sup> that the initial decision of the administrative law judge<sup>2</sup> has become the final decision of the Commission with respect to Xinde Technology Company. The order contained in that decision is hereby declared effective. The initial decision ordered that, pursuant to Section 12(j) of the Securities Exchange Act of 1934, the registration of each class of registered securities of Xinde Technology Company is hereby revoked.

For the Commission, by the Office of the General Counsel, pursuant to delegated authority.

Brent J. Fields  
Secretary

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<sup>1</sup> 17 C.F.R. § 201.360(d).

<sup>2</sup> *Xinde Tech. Co.*, Initial Decision Rel. No. 677 (Sept. 23, 2014), 109 SEC Docket 17, 2014 WL 4702599. The stock symbol and Central Index Key number for Xinde Technology Company are WTFS and 1401306.