

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

October 5, 2016

In the Matter of

Boreal Water Collection, Inc.

File No. 500-1

**ORDER OF SUSPENSION OF
TRADING**

It appears to the Securities and Exchange Commission that there is a lack of complete and accurate information concerning the securities of Boreal Water Collection, Inc. (“Boreal”) because of questions that have been raised about the accuracy and reliability of publicly available information concerning Boreal’s financial condition, and specifically the reliability of Boreal’s 2012, 2013, and 2014 financial statements contained in Boreal’s Forms 10-K for the years-ended 2012, 2013, and 2014 respectively. Additionally, Boreal has not filed its Forms 10-Q for the periods ended June 30, 2015, September 30, 2015, March 31, 2016, June 30, 2016, and its Form 10-K for the year ended December 31, 2015. Boreal is a Nevada corporation based in Kiamesha Lake, New York. Its securities are quoted on OTC Link (previously “Pink Sheets”) operated by OTC Markets Group, Inc. under the ticker symbol “BRWC.”

The Commission is of the opinion that the public interest and the protection of investors require a suspension of trading in the securities of the above-listed company.

THEREFORE, IT IS ORDERED, pursuant to Section 12(k) of the Securities Exchange Act of 1934, that trading in the securities of the above-listed company is suspended for the period from 9:30 a.m. EDT on October 5, 2016, through 11:59 p.m. EDT on October 18, 2016.

By the Commission.

Brent J. Fields
Secretary