

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 1807/September 15, 2014

ADMINISTRATIVE PROCEEDING
File No. 3-16039

In the Matter of

CHINA WOOD, INC.

ORDER TO SHOW
CAUSE

On August 27, 2014, the Securities and Exchange Commission (Commission) issued an Order Instituting Administrative Proceedings (OIP) against China Wood, Inc. (China Wood), pursuant to Section 12(j) of the Securities Exchange Act of 1934 (Exchange Act). The OIP alleges that China Wood has a class of securities registered with the Commission pursuant to Exchange Act Section 12(g) and is delinquent in its periodic filings, in violation of Exchange Act Section 13(a) and Rules 13a-1 and 13a-13 thereunder.

On September 5, 2014, I warned China Wood that if it failed to timely file an Answer or otherwise defend this proceeding, it would be deemed in default, the proceeding would be determined against it, and the registration of its securities would be revoked. *China Wood, Inc.*, Admin. Proc. Rulings Release No. 1761, 2014 SEC LEXIS 3200, at *2. China Wood's Answer was due by September 11, 2014, and as of today, it has not filed an Answer. *Id.*

Accordingly, it is ORDERED that on or before Thursday, September 25, 2014, China Wood shall SHOW CAUSE why this proceeding should not be determined against it due to its failure to file an Answer or otherwise defend this proceeding. *See* 17 C.F.R. §§ 201.155(a)(2), .220(f). If China Wood fails to respond to this Order, it shall be deemed in default, the proceeding will be determined against it, and the registration of its securities will be revoked. *See* OIP at 2; 17 C.F.R. § 155(a)(2), .220(f).

Cameron Elliot
Administrative Law Judge