

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 6379/November 30, 2018

ADMINISTRATIVE PROCEEDING
File No. 3-17558

In the Matter of :
:
BLUFOREST, INC. : ORDER

The Securities and Exchange Commission instituted this proceeding with an Order Instituting Proceedings (OIP) on September 20, 2016, pursuant to Section 12(j) of the Securities Exchange Act of 1934. The OIP alleges that the common stock of Bluforest, Inc., is registered with the Commission pursuant to Section 12(g) of the Exchange Act and that the company, which filed its last Form 10-Q in November 2013, has not filed required quarterly and annual reports since then, in violation of Exchange Act Section 13(a) and Rules 13a-1 and 13a-13.

The OIP further alleges that Bluforest is a Nevada corporation with its principal place of business in Quito, Ecuador, and provides that its Answer is due within ten days of service of the OIP on it. *See* OIP at 1-2; 17 C.F.R. § 201.220(b). Bluforest was served with the OIP on October 30, 2018, in accordance with 17 C.F.R. § 201.141(a)(2)(ii), by service on the Nevada Secretary of State, pursuant to Nevada Revised Statute § 14.030. It failed to file an Answer and was ordered to show cause by November 26, 2018, why it should not be deemed to be in default and the registration of its securities revoked. *Bluforest, Inc.*, Admin. Proc. Rulings Release No. 6320, 2018 SEC LEXIS 3215, at *2 (A.L.J. Nov. 14, 2018) (Order to Show Cause).

On November 26, 2018, Charles Miller, Bluforest's President and CEO, sent a brief email ascribing its failure to file periodic reports to wrongdoing by third parties and promising to become current within 90 days. The November 26 email will be considered as a response to the Order to Show Cause and as Answer to the OIP. The Division of Enforcement may file a dispositive motion pursuant to 17 C.F.R. § 201.250 by December 21, 2018. Respondent may file an opposition by January 11, 2019, and the Division, a reply by January 18, 2019. Respondent may file a dispositive motion according to the same schedule.

/s/ Carol Fox Foelak

Carol Fox Foelak
Administrative Law Judge