

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

ADMINISTRATIVE PROCEEDINGS RULINGS

Release No. 6424/January 31, 2019

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 Action 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 email was considered as a response to the Order to Show Cause and as Answer to the OIP; a schedule for filing dispositive motions pursuant to 17 C.F.R. § 201.250 was ordered. *Bluforest, Inc.*, Admin. Proc. Rulings Release No. 6379, 2018 SEC LEXIS 3378 (A.L.J. Nov. 30, 2018) (dispositive motions due by December 21, 2018). The Division of Enforcement filed a Motion for Summary Disposition on December 21, 2018. Respondent did not file an opposition, and the proceeding was stayed on January 16, 2019, as a result of the Commission's "lapse in appropriations." *Pending Admin. Proc.*, Securities Act of 1933 Release No. 10602, 2019 SEC LEXIS 5. The stay has now been lifted. *Pending Admin. Proc.*, Securities Act Release No. 10603 (Jan. 30, 2019). To ensure fairness, new due dates for responsive pleadings will be established. Bluforest may file an opposition by February 20, 2019, and the Division, a reply by February 27, 2019.

IT IS SO ORDERED.

/S/ Carol Fox Foelak _____
Carol Fox Foelak
Administrative Law Judge