

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 71110 / December 18, 2013

Admin. Proc. File No. 3-15497

In the Matter of

A.G. VOLNEY CENTER, INC. (F/K/A  
BUDDHA STEEL, INC.),  
CHINA GREEN MATERIAL TECHNOLOGIES,  
INC.,  
CHINA TRACTOR HOLDINGS, INC., AND  
FRANKLIN TOWERS ENTERPRISES, INC.

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 A.G. Volney Center (f/k/a Buddha Steel, Inc.), China Green Material Technologies, Inc., China Tractor Holdings, Inc., and Franklin Towers Enterprises, Inc., 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 A.G. Volney Center, Inc. (f/k/a Buddha Steel, Inc.), China Green Material Technologies, Inc., China Tractor Holdings, Inc., and Franklin Towers Enterprises, Inc. 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

---

<sup>1</sup> 17 C.F.R. § 201.360(d).

<sup>2</sup> *A.G. Volney Center, Inc. (f/k/a Buddha Steel, Inc.), China Green Material Technologies, Inc., china Tractor Holdings, Inc., and Franklin Towers Enterprises, Inc.*, Initial Decision Release No. 514 (Nov. 5, 2013), 107 SEC Docket 11.

registration of each class of registered securities of A.G. Volney Center, Inc. (f/k/a Buddha Steel, Inc.), China Green Material Technologies, Inc., China Tractor Holdings, Inc., and Franklin Towers Enterprises, Inc., is revoked.

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

Elizabeth M. Murphy  
Secretary