UNITED STATES OF AMERICA before the SECURITIES AND EXCHANGE COMMISSION

Release No. 73766 / December 8, 2014	
Admin. Proc. File No. 3-16039	
In the Matter of	
CHINA WOOD, INC.	

SECURITIES EXCHANGE ACT OF 1934

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 China Wood, 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, ¹ that the initial decision of the administrative law judge ² has become the final decision of the Commission with respect to China Wood, 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 registration of each class of registered securities of China Wood, Inc., is hereby revoked.

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

Brent J. Fields Secretary

¹ 17 C.F.R. § 201.360(d).

² China Wood, Inc., Initial Decision Rel. No. 682 (Sept. 26, 2014), 109 SEC Docket 17, 2014 WL 4792107. The stock symbol and Central Key Index number for China Wood, Inc., are CNWD and 1368960.