

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 77700 / April 25, 2016

Admin. Proc. File No. 3-17103

In the Matter of

CBC ACQUISITION CORP. 1,
CHINA RENEWABLE CONSTRUCTION MATERIALS, INC., AND
WHOOPASS POKER CORP.

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 CBC Acquisition Corp. 1, China Renewable Construction Materials, Inc., or Whoopass Poker Corp. 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 has become the final decision of the Commission with respect to CBC Acquisition Corp. 1, China Renewable Construction Materials, Inc., and Whoopass Poker Corp.² 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 registrations of each class of registered securities of CBC Acquisition Corp. 1, China Renewable Construction Materials, Inc., and Whoopass Poker Corp. are 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 *CBC Acquisition Corp. 1, China Renewable Constr. Materials, Inc., and Whoopass Poker Corp., and WNC Housing Tax Credit Fund VI, L.P., Series 12*, Initial Decision Release No. 978 (Mar. 11, 2016), 113 SEC Docket 13, 2016 WL 929415. The Central Index Key numbers are: 1504875 for CBC Acquisition Corp. 1; 1504877 for China Renewable Construction Materials, Inc.; and 1550959 for Whoopass Poker Corp.