



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

February 24, 2011

James M. Cassidy
President
Alderwood Acquisition Corporation, et al.
9454 Wilshire Boulevard, Suite 612
Beverly Hills, CA 90212

**Re: Alderwood Acquisition Corporation
Oakwood Acquisition Corporation
Pinewood Acquisition Corporation
Sherwood Acquisition Corporation
Amendment No. 3 to Forms 10-12G
Filed January 25, 2011
Forms 10-Q for the Quarterly Period Ended September 30, 2010
Filed January 26, 2011
File Nos. 000-54148; 000-54147; 000-54146; 000-54145**

Dear Mr. Cassidy:

We have completed our review of your Forms 10 and related filings and do not have any further comments at this time.

Sincerely,

/s/ Brigitte Lippmann for

H. Christopher Owings
Assistant Director

cc: Lee Cassidy, Esq.