



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

DIVISION OF  
CORPORATION FINANCE

March 29, 2012

Via Email

James Cassidy  
President  
Hardwood Acquisition Corporation  
9454 Wilshire Boulevard, Suite 612  
Beverly Hills, California 90212

**Re: Hardwood Acquisition Corporation  
Registration Statement on Form 10-12G  
Filed January 27, 2012  
File No. 000-54591**

Dear Mr. Cassidy:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ James Lopez (for)

John Reynolds  
Assistant Director