

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 3642/ February 24, 2016

ADMINISTRATIVE PROCEEDING
File No. 3-17103

In the Matter of

CBC ACQUISITION CORP. 1,
CHINA RENEWABLE CONSTRUCTION MATERIALS, INC.,
WHOO PASS POKER CORP., AND
WNC HOUSING TAX CREDIT FUND VI, L.P., SERIES 12

ORDER TO SHOW
CAUSE

On February 4, 2016, the Securities and Exchange Commission issued an order instituting proceedings (OIP) pursuant to Section 12(j) of the Securities Exchange Act of 1934, alleging that Respondents have securities registered with the Commission and are delinquent in their periodic filings.¹ A telephonic prehearing conference is scheduled for March 25, 2016, if the proceeding is not resolved before then.

On February 10, 2016, I found that Respondents were served with the OIP by February 8 and that their answers were due by February 22, 2016. *CBC Acquisition Corp. 1*, Admin. Proc. Rulings Release No. 3596, 2016 SEC LEXIS 500. To date, no Respondent has filed an answer.

Accordingly, it is ORDERED that Respondents CBC Acquisition Corp. 1, China Renewable Construction Materials, Inc., and Whoopass Poker Corp. shall SHOW CAUSE by March 7, 2016, why the registrations of their securities should not be revoked by default due to their failure to file answers or otherwise defend this proceeding. If a Respondent fails to respond to this order, it shall be deemed in default, the proceeding will be determined against it, and the registration of its securities will be revoked. *See* OIP at 3; 17 C.F.R. §§ 201.155(a)(2), .220(f).

Jason S. Patil
Administrative Law Judge

¹ The proceeding has ended as to WNC Housing Tax Credit Fund VI, L.P., Series 12. *CBC Acquisition Corp. 1*, Exchange Act Release No. 77220 (Feb. 24, 2016).