

Mail Stop 3561

November 23, 2005

Louis Pardau Dit Pardo  
President  
Poseidis Inc.  
222 Lakeview Avenue, PMB 160  
West Palm Beach, FL 33401

**Re: Poseidis Inc.  
Amendment No. 1 to Preliminary Information Statement on  
Schedule 14C  
Filed October 28, 2005  
File No. 0-26329**

Dear Mr. Pardo:

We have completed our review of your Preliminary Information Statement on Schedule 14C and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Deborah Carroll, Esq.  
Gallagher, Briody & Butler  
Fax: (609) 452-0090