

Mail Stop 3561

June 20, 2008

J. Wayne Rodrigue, Jr.
Chief Executive Officer
Exousia Advanced Materials, Inc.
1200 Soldier's Field Drive, Suite 200
Sugar Land, TX 77479

**Re: Exousia Advanced Materials, Inc.
Form 10-KSB for the Fiscal Year Ended December 31, 2006
File No. 000-51381**

Dear Mr. Rodrigue:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Health Care Services