

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