



DIVISION OF  
CORPORATION FINANCE

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

March 22, 2010

Mail Stop 4631

**Via U.S. mail**

Wayne Rodrigue  
Chairman and Chief Executive Officer  
Exousia Advanced Materials, Inc.  
16533 Shady Lane  
Channelview, TX 77530

Re: **Exousia Advanced Materials, Inc.**  
**Preliminary Proxy Statement on Schedule 14A Amendment No.2**  
**Filed on: March 18, 2010**  
**File No.: 000-51381**

Dear Mr. Rodrigue:

We have completed our review of the preliminary proxy statement. We have no further comments at this time.

Sincerely,

Pamela A. Long  
Assistant Director

cc: F. Kyle Longhofer, Esq. (via facsimile @ 713-785-2091)