

Mail Stop 3561

August 29, 2005

Andrew Mazzone, President
XIOM Corp
68A Lamar Street
West Babylon, New York 11704

**RE: XIOM Corp.
Registration Statement on Form SB-2
Amendment Filed: August 24, 2005
File No. 333-123176**

Dear Mr. Mazzone:

We have completed a preliminary reading of your amended registration statement. It appears that your document fails to comply with the requirements of the Securities Act of 1933, the rules and regulations under that Act, and the requirements of Form SB-2. In this regard, your registration statement does not appear to contain updated financial statements as required by Item 310 of Regulation S-B and Form SB-2. For this reason, we will not perform a detailed examination of the amended registration statement and we will not issue any comments until this material deficiency is addressed.

As long as it remains in its current form, we will not recommend acceleration of the effective date of the registration statement. Also, should the registration statement become effective in its present form, we would be required to consider what recommendation, if any, we should make to the Commission. We suggest that you consider submitting a substantive amendment to correct the deficiencies.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Any questions regarding the accounting comments may be directed to Carlton

Andrew Mazzone
XIOM Corp.
August 29, 2005
Page - 2 -

Tartar at (202) 551-3387. Questions on other disclosure issues may be directed to Jay Ingram at (202) 551-3397.

Sincerely,

John Reynolds
Assistant Director
Office of Emerging Growth Companies

cc. Michael S. Krome, Esq.
631-737-8382