



DIVISION OF  
CORPORATION FINANCE

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

September 13, 2011

Via Facsimile

Mark S. Clayton, Chief Executive Officer  
Nova Star Innovations, Inc.  
369 East 900 South # 281  
Salt Lake City, UT 84111

**Re: Nova Star Innovations, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2010  
Filed March 22, 2011  
Correspondence Submitted August 5, 2011  
File No. 000-33399**

Dear Mr. Clayton:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Form 10-K for Fiscal Year Ended December 31, 2010

Response Letter Submitted on August 5, 2011

Report of Independent Registered Public Accounting Firm, page 12

1. We have read your response to the first comment in our letter dated July 26, 2011 and acknowledge the specific audit guidance. Please note that there is an additional requirement for SEC registrants in the situation you describe. If a successor auditor makes reference to the work of a predecessor auditor, the staff has interpreted the guidance of Article 2 of Regulation S-X to mean that the audit report of the predecessor auditor should be presented. In your situation, the predecessor auditor's report cannot be filed with the Commission since it is no longer registered with the PCAOB; accordingly, the financial statements audited by the predecessor auditor will now have to be reaudited. Please revise.

Mark S. Clayton  
Nova Star Innovations, Inc.  
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You may contact Raquel Howard, Staff Accountant, at (202) 551-3291 or me at (202) 551- 3871 if you have questions regarding these comments and related matters.

Sincerely,

/s/ Tia L. Jenkins

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

cc: Cindy Shy, Esq.  
Via Facsimile