



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 3561

October 26, 2009

Mr. Michael Wade  
Chief Financial Officer  
EXTREME MOBILE COATINGS WORLDWIDE CORP.  
225 Two Oaks Drive  
Nicholasville, Kentucky 40356

**Re: Extreme Mobile Coatings Worldwide Corp.  
Form 10-K for the year ended December 31, 2008  
File No. 333-148425**

Dear Mr. Wade:

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

Sincerely,

Joe A. Foti  
Senior Assistant Chief Accountant