



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

DIVISION OF  
CORPORATION FINANCE

February 3, 2011

Patricia G. Skarpa  
President, CEO and Principal Executive Officer  
Exclusive Building Services, Inc.  
914 Park Knoll Lane  
Katy, Texas 77450

**Re: Exclusive Building Services, Inc.  
Amendment No. 1 to Registration Statement on Form S-1  
Filed January 11, 2011  
File No. 333-170393**

Dear Ms. Skarpa:

We have reviewed your registration statement 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 by amending your registration statement and providing the requested information. 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 registration statement and the information you provide in response to these comments, we may have additional comments.

General

1. We note your response to comment 1 in our letter dated December 3, 2010 that you have operated in the same manner for the last 13 years. It appears that your minimal operations for the past 13 years as a non-public unincorporated entity provide support for you to remain non-public. You have specifically stated that the incorporation has not affected your day-to-day operations. Further, based on your current operational performance, it remains unclear from your revised disclosure how you plan to cover your estimated expenses for complying with the reporting obligations of the Exchange Act of 1934. As such, we reissue prior comment 1.

2. Please revise to discuss the business purpose of this offering considering the costs will far exceed the amount being raised. Also, on page 18, we note your “hope that being a public company” will provide you with credibility. Please clarify how being public increasing your credibility to provide building cleaning services.

### Prospectus Summary

#### About Exclusive Building Services, Inc., page 4

3. We note your response and revised disclosure in response to comment 3 in our letter dated December 3, 2010; however, your revised disclosure does not appear to fully clarify the scope of your “make ready” operations. While we note that this aspect of your business is still in developmental stage, please revise your disclosure here and in the business and MD&A sections to explain more fully the “make ready” services that you plan to provide.
4. We note your revised disclosure in response to comment 7 on page 9. Please revise to discuss Ms. Skarpa’s ability to effect corporate transactions, including business combinations, without seeking shareholder approval as a separate risk factor. Elaborate on such ability in your business section disclosure.

### Risk Factors

#### Risks Related to the Business

##### Patricia A. Skarpa, our chief executive officer.... page 7

5. We note your revised disclosure in this risk factor in response to comment 12 and the expanded disclosure in this risk factor. Please revise your disclosure elsewhere, as previously requested, in the prospectus to discuss how you plan to pursue and arrange for such engagements. Discuss the current relationships with professionals that have experience in complying with the Exchange Act reporting obligations. This is the type of disclosure that supports your assertion that you are not a blank check company.

##### Use of Proceeds, page 12

6. We were unable to locate the revised disclosure in response to comment 17 in our letter dated December 3, 2010. Please revise to discuss with greater specificity how you plan to apply the offering proceeds if less than the maximum amount is raised.

Directors, Executive Officers, Promoters and Control Persons, page 23

7. We note your revisions in this section in response to comment 29 in our letter dated December 3, 2010. Please further revise to affirmatively state that the specific qualifications referenced herein led to the conclusion that each such person should serve as director.

Possible Potential Conflicts, page 24

8. We note your response to comment 30 in our letter dated December 3, 2010; however, we continue to believe that disclosure related to Ms. Skarpa's other activities which may conflict with the services provided in connection with this venture should also be discussed in this section. Please revise as previously requested. Please also discuss more specifically the details of her current employment engagement.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

Patricia G. Skarpa, President  
Exclusive Building Services, Inc.  
February 3, 2011  
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You may contact Yolanda Crittendon, Staff Accountant, at (202) 551-3472 or Cicely LaMothe, Accounting Branch Chief, at (202) 551-3413 if you have questions regarding comments on the financial statements and related matters. Please contact Jerard Gibson, Attorney-Advisor, at (202) 551-3473 or me at (202) 551-3386 with any other questions.

Sincerely,

Duc Dang  
Senior Counsel

cc: Gary B. Wolff (*via facsimile*)