



DIVISION OF
CORPORATION FINANCE

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

November 10, 2015

Mail Stop 4631

Via E-mail

Mr. Donald Fallon
Chief Financial Officer
Axion International Holdings, Inc.
4005 All American Way
Zanesville, OH 43701

RE: Axion International Holdings, Inc.
Form 10-K for the Year Ended December 31, 2014
Filed March 31, 2015
Form 10-Q for the Quarter Ended March 31, 2015
Filed May 15, 2015
Form 10-Q for the Quarter Ended June 30, 2015
Filed August 14, 2015
File No. 0-13111

Dear Mr. Fallon:

We have reviewed your November 9, 2015 response to our comment letter and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our October 21, 2015 letter.

Form 10-Q for the Quarter Ended June 30, 2015

Item 4. Controls and Procedures

(a) Evaluation of Disclosure Controls and Procedures, page 38

1. We have reviewed your response to prior comment one. Item 307 of Regulation S-K requires you to disclose whether your disclosure controls and procedures are effective or not effective. As previously requested, please amend your Forms 10-Q for the quarters

Mr. Donald Fallon
Axion International Holdings, Inc.
November 10, 2015
Page 2

ended March 31, 2015 and June 30, 2015 to disclose whether your disclosure controls and procedures are effective or not effective. In doing so, please ensure that you also include certifications that are currently dated and refer to the Form 10-Q/A.

You may contact Jeffrey Gordon, Staff Accountant, at (202) 551-3866 or Anne McConnell, Staff Accountant, at (202) 551-3709 with any questions.

Sincerely,

/s/ John Cash

John Cash
Accounting Branch Chief
Office of Manufacturing and
Construction