

Mail Stop 4561

September 5, 2008

Mr. Richard Surber  
President  
Nexia Holdings, Inc.  
59 West 100 South, Second Floor  
Salt Lake City, UT 84101

**Re: Nexia Holdings, Inc.  
Item 4.01 Form 8-K  
Filed July 24, 2008  
File No. 033-22128-D**

Dear Mr. Surber:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jonathan Wiggins  
Staff Accountant