



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

Mail Stop 4561

January 23, 2009

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

**Re: Nexia Holdings, Inc.  
Preliminary Information Statement on Schedule 14C  
Filed January 8, 2009  
File No. 33-22128-D**

Dear Mr. Surber:

We have limited our review of your filing to those issues we have addressed in our comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

General

1. We note that you are increasing the amount of authorized common stock to a total of 100 billion shares. Please revise the information statement to disclose the reason for this increase in authorized common stock. In this regard, we note that your shareholders approved an increase in your authorized common shares from 500,000,000 shares to 5,500,000,000 shares in 2008. Your disclosure should clearly state the reasons for such a significant increase in the number of authorized shares in this period of time.

\* \* \* \*

As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

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 all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. 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.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

Richard Surber  
Nexia Holdings, Inc.  
January 23, 2009  
Page 3

Please contact Erin Martin at 202-551-3391 or me at 202-551-3785 with any questions.

Sincerely,

Karen J. Garnett  
Assistant Director