



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

November 13, 2006

**Via U.S. Mail and Fax (914) 948-5999**

Gandolfo Verra  
Chief Financial Officer  
Cordia Corporation  
445 Hamilton Avenue  
Suite 408  
White Plains, NY 10601

**RE: Cordia Corporation  
Form 10-K for the fiscal year ended December 31, 2005  
Filed March 31, 2006**

**Form 10-Q for the quarters ended March 31 and June 30, 2006  
File No. 0-51202**

Dear Mr. Verra:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director