



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

Via U.S. Mail and Fax

May 22, 2008

Mr. Joel Dupre, Chief Executive Officer
Cordia Corporation
13275 W. Colonia Drive
Winter Garden, FL 34787

**Re: Cordia Corporation (File No.0-51202)
Item 4.02(a) of Form 8-K
Filed on May 15, 2008**

Dear Mr. Dupre:

We have completed our review of the above filing and do not, at this time, have any further comments.

Sincerely,

Terry French
Accountant Branch Chief