



DIVISION OF
CORPORATION FINANCE

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

January 9, 2012

Via E-mail
Mr. Mark T. Taggatz
President
Aquentium, Inc.
5188 Western Way
Perris, CA 92571

Re: Aquentium, Inc.
Form 8-K Item 1.01 and 2.01
Filed December 16, 2011
Form 8-K/A Items 1.01 and 2.01
Filed December 22, 2011
Form 8-K/A Item 4.01
Filed January 9, 2012
File No. 0-23402

Dear Mr. Taggatz

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jenn Do

Jenn Do
Staff Accountant