

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

Mail Stop 4631 May 4, 2010

Ellen German Berndt, Esq. Hexion U.S. Finance Corp. 180 East Broad Street Columbus, OH 43215

Re: Hexion U.S. Finance Corp.

Hexion Nova Scotia Finance, ULC

Amendment No. 1 to Registration Statement on Form S-4

Filed April 28, 2010 File No. 333-165773

## Dear Ms. Berndt:

We have limited our review of your filing to those issues we have addressed in our comments. 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.

## Supplemental Letter

1. We note the supplemental letter you filed in response to comment 1 in our letter dated April 26, 2010. Please submit a revised supplemental letter where the Company represents that, with respect to any broker-dealer that participates in the Exchange Offer with respect to the outstanding securities acquired for its own account as a result of market-making activities or other trading activities, each such broker-dealer must confirm that it has not entered into any arrangement or understanding with the Company or an affiliate of the Company to distribute the Exchange Notes.

\* \* \* \*

Ellen German Berndt, Esq. Hexion U.S. Finance Corp. May 4, 2010 Page 2

You may contact Jessica Kane, Staff Attorney, at (202) 551-3235 or Craig Slivka, Special Counsel, at (202) 551-3729 with any questions.

Sincerely,

Pamela Long Assistant Director

cc: William B. Kuesel
O'Melveny & Myers LLP
7 Times Square
New York, NY 10036