



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

January 8, 2008

Mr. George Solymar
Chief Executive Officer
Hendrx Corp.
2610 – 1066 West Hastings Street
Vancouver, British Columbia, Canada V6E 3X2

**Re: Hendrx Corp.
Form 10-KSB for Fiscal Year ended December 31, 2006 as amended
Filed April 3, 2007
File No. 0-50546**

Dear Mr. Solymar:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Tia Jenkins
Senior Assistant Chief
Accountant
Office of Apparel, Beverages
and Health Care Services