

Mail Stop 4561

April 7, 2010

Paul Egan  
President and Chief Executive Officer  
Rahaxi, Inc.  
Wicklow Enterprise Centre  
Wicklow Town, Ireland

**Re: Rahaxi, Inc.**  
**Form 10-K for the Fiscal Year Ended June 30, 2009**  
**Form 10-Q for the Quarterly Period Ended December 31, 2009**  
**File No. 000-28749**

Dear Mr. Egan:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen Krikorian  
Accounting Branch Chief