

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