

Via Facsimile and U.S. Mail
Mail Stop 6010

April 10, 2007

Mr. David Zinn
Vice President Finance and
Principal Accounting Officer
Inyx, Inc.
825 Third Avenue, 40th Floor
New York, NY 10022

Re: Item 4.02 Form 8-K/A
Filed April 6, 2007
File No. 333-83152

Dear Mr. Zinn:

We have reviewed your filing and have the following comment. Where indicated, we think you should revise your document in response to this comment. If you disagree, we will consider your explanation as to why our comment is inapplicable or revisions are unnecessary.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comment or any other aspect of our review. Feel free to call us at the telephone number listed at the end of this letter.

Item 4.02 Form 8-K/A

1. Please revise your Item 4.02 Form 8-K/A to expand the disclosure in your filing to provide more detailed information regarding the errors in your financial statements resulting from the internal control weakness surrounding your revenue recognition policy for development revenue earned during 2006. Specifically address what the errors are, how they occurred and how the correction of the errors will impact the restated financial statements. In addition, please discuss any additional errors identified during the ongoing review of the internal control weaknesses.

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Please provide us the additional information requested within five business days or tell us when you will respond. Please furnish a cover letter with your response that keys your response to our comment. Detailed cover letters greatly facilitate our review. Please furnish your letter on EDGAR under the form type label CORRESP.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that they have provided all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comment, please provide, in your letter, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; 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.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comment on your filing.

If you have any questions, please do not hesitate to call me at (202) 551-3648.

Sincerely,

Dana M. Hartz
Staff Accountant