

Via Facsimile and U.S. Mail  
Mail Stop 6010

April 17, 2007

Mr. Marcel Urbanc  
Chief Financial Officer and Principal Accounting Officer  
AlphaRx, Inc.  
200-168 Konrad Crescent, Markham  
Ontario, Canada L3R 9T9

**Re: AlphaRx, Inc.**  
**Form 10-KSB for the Fiscal Year Ended September 30, 2006**  
**Filed December 21, 2006**  
**Form 10-QSB/A for the Period Ended December 31, 2006**  
**Filed February 12, 2007**  
**File No. 000-30813**

Dear Mr. Urbanc,

We have completed our review of your Form 10-KSB and 10-QSB/A and have no further comments at this time.

Sincerely,

Jim B. Rosenberg  
Senior Assistant Chief  
Accountant