



DIVISION OF  
CORPORATION FINANCE

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

July 6, 2010

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

**Re: AlphaRx, Inc.**  
**Form 10-K for the Fiscal Year Ended September 30, 2009**  
**Form 10-Q for the Quarterly Period Ended December 31, 2009**  
**File No. 000-30813**

Dear Mr. Urbanc:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief