

**Mail Stop 4561**

Via fax (610) 688-2206

March 19, 2008

Mr. Luis A. Rivera  
President and Chief Executive Officer  
Lyris, Inc.  
103 Foulk Road  
Suite 205Q  
Wilmington, DE 19803

**Re: Lyris, Inc.**  
**Form 10-K for the Fiscal Year Ended June 30, 2007**  
**Filed September 26, 2007**  
**File No. 333-82154**

Dear Mr. Rivera:

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,

Kathleen Collins  
Accounting Branch Chief