

Mail Stop 3030

March 20, 2009

2211 Stephen A. McCommon  
Chief Financial Officer  
CDEX Inc.  
4555 South Palo Verde Road, Suite 125  
Tucson, Arizona 85714

**Re: CDEX Inc.  
Form 10-KSB for the fiscal year ended October 31, 2008  
Filed February 13, 2009  
File No. 000-49845**

Dear Mr. McCommon:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Brian R. Cascio  
Accounting Branch Chief