



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

February 26, 2008

Mr. Carl R. Jonsson
Secretary and Chief Financial Officer
Acrex Ventures Ltd.
570 Granville Street, Suite 1400
Vancouver, B.C. V6C 3P1

Re: Acrex Ventures Ltd.
Form 20-F for the Fiscal Year Ended December 31, 2006
Filed May 15, 2007
Form 20-F/A for the Fiscal Year Ended December 31, 2006
Filed February 19, 2008
File No. 000-50031

Dear Mr. Jonsson:

We have completed our review of your 2006 Form 20-F, and related amendments, and do not, at this time, have any further comments.

Sincerely,

Karl Hiller
Branch Chief