

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

September 23, 2010

Mark Meller Chief Executive Officer 5 Regent Street Livingston, New Jersey 09039

Re: Trey Resources, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2009

Filed March 31, 2010 File No. 000-50302

Dear Mr. Meller:

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,

Stephen Krikorian Accounting Branch Chief