



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

September 9, 2008

Ms. Ellen J. Talles  
President  
Sadhana Equity Investment, Inc.  
854 NE 78th Street  
Boca Raton, Florida 33487

**Re: Sadhana Equity Investment, Inc.**  
**Form 10-KSB for the Year Ended December 31, 2007**  
**Filed February 22, 2008**  
**File No. 0-52188**

Dear Ms. Talles:

We have completed our review of your Form 10-KSB have no further comments at this time.

Sincerely,

William Thompson  
Accounting Branch Chief