



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

June 22, 2009

Mr. Paul Garcia
President, Secretary and Treasurer
Sadhana Equity Investment, Inc.
18101 Von Karmen Avenue, Suite 330
Irvine, CA 92612

Re: Sadhana Equity Investment, Inc.
Item 4.01 Form 8-K
Filed June 10, 2009
File No. 0-52188

Dear Mr. Garcia:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Ryan C. Milne
Accounting Branch Chief