



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