



DIVISION OF  
CORPORATION FINANCE

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

November 15, 2012

Mr. Arnold Sock, President  
Kalex Corp.  
330 East 33<sup>rd</sup> Street, Suite 15M  
New York, New York 10016

**Re: Kalex Corp.**  
**Form 10-K for the year ended June 30, 2011**  
**Filed February 7, 2012**  
**File No. 000-52177**

Dear Mr. Sock:

We issued comments on the above captioned filing on July 5, 2012. On October 15, 2012, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps will include our releasing all correspondence relating to our review on the EDGAR system.

You may contact Kristin Shifflett at 202-551-3381 or me at 202-551-3211 if you have any questions.

Sincerely,

/s/ David R. Humphrey

David R. Humphrey  
Accounting Branch Chief