



DIVISION OF  
CORPORATION FINANCE

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

January 3, 2011

Mr. Peter Derycz  
Chief Executive Officer  
Derycz Scientific, Inc.  
1524 Cloverfield Blvd., Suite E  
Santa Monica, CA 90404

**Re: Derycz Scientific, Inc.**  
**Form 10-K for the Fiscal Year Ended June 30, 2010**  
**Filed September 28, 2010**  
**Form 10-Q for Quarter Ended September 30, 2010**  
**Filed November 15, 2010**  
**File No. 000-53501**

Dear Mr. Derycz:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,  
/s/ Andrew Mew  
Accounting Branch Chief