



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

August 14, 2009

Via U.S. mail and facsimile

Ms. Geraldine Gugol  
CEO & CFO  
Axius, Inc.  
128 Seagull Avenue, Baybreeze Exec Village  
Taguig City, Phillippines

RE: Form 10-K for the fiscal year ended October 31, 2008  
Form 10-Q for the period ended January 31, 2009  
File No. 333-147276

Dear Ms. Gugol:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Nudrat Salik, Staff Accountant, at (202) 551-3692 or, in her absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker  
Accounting Branch Chief