



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

DIVISION OF  
CORPORATION FINANCE

April 8, 2014

Via E-mail

Thomas Hurley  
President  
Module One RD, Inc.  
228 Clearwater Drive  
Ponte Vedra Beach, FL 32082

**Re: Module One RD, Inc.  
Form 10-K for the Fiscal Year Ended June 30, 2013  
Filed September 26, 2013  
Form 10-Q for the Quarterly Periods Ended September 30, 2013 and  
December 31, 2013  
Filed November 13, 2013 and February 19, 2014  
File No. 000-52953**

Dear Mr. Hurley:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/Mark Webb

Mark Webb  
Legal Branch Chief