



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

August 6, 2009

Via U S Mail and FAX [(516)997-7479]

Mr. Bernard Kravitz  
President, Chief Executive Officer, and Chief Financial Officer  
Dionics, Inc.  
65 Rushmore Street  
Westbury, New York 11590

**Re: Dionics, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2008**  
**Filed on March 31, 2009**  
**File No. 000-08161**

Dear Mr. Kravitz:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian Cascio  
Accounting Branch Chief