

Via Facsimile and U.S. Mail  
Mail Stop 6010

March 27, 2006

Mr. George G. Usher  
President and Chief Executive Officer  
Polydex Pharmaceuticals Limited  
421 Comstock Road  
Toronto, Ontario M1L 2H5  
Canada

**Re: Polydex Pharmaceuticals Limited  
Form 10-K for Fiscal Year Ended January 31, 2005  
File No. 1-08366**

Dear Mr. Usher:

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

Sincerely,

Kevin Woody  
Branch Chief