



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

February 18, 2009

By U.S. Mail and Facsimile

Mr. John A. Luce  
Chief Financial Officer  
Polydex Pharmaceuticals Limited  
421 Comstock Road  
Toronto, Ontario  
CANADA MIL 2H5

**Re: Polydex Pharmaceuticals Limited**  
**Form 10-K for the Fiscal Year Ended January 31, 2008**  
**Form 10-Q for the Fiscal Quarter Ended October 31, 2008**  
**File No. 001-08366**

Dear Mr. Luce:

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 Dale Welcome, Staff Accountant, at (202) 551-3865 or, in his absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief