

Mail Stop 3561

April 21, 2010

Kit H. Tan  
Chief Financial Officer  
Interdyne Company  
2 Flagstone  
Apt 425  
Irvine, CA 92606

**Re: Interdyne Company  
Amendment No. 3 to Form 10-K for Fiscal Year Ended June 30, 2009  
Filed April 20, 2010  
File No. 000-04454**

Dear Mr. Tan:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

John Reynolds  
Assistant Director