



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

April 8, 2010

Brien Ragle
Controller
IsoRay, Inc.
350 Hills St. Suite 106
Richland, WA 99354

Re: IsoRay, Inc.
Form 10-K for the Fiscal Year ended June 30, 2009
Filed February 10, 2009
File No. 001-33407

Dear Mr. Ragle:

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

Sincerely,

Jeff Jaramillo
Accounting Branch Chief