



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

Mail Stop 3030

September 15, 2009

Via U.S. Mail

Mr. John L. Threshie, Jr.
President
The Tirex Corporation
1771 Post Road East
Westport, CT 06880

**RE: The Tirex Corporation
Item 4.01 Form 8-K
Filed August 11, 2009
File No. 33-17598-NY**

Dear Mr. Threshie:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Kevin Vaughn
Accounting Branch Chief