



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

October 26, 2010

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 4.02 Form 8-K
Filed September 28, 2010
File No. 33-17598-NY**

Dear Mr. Threshie:

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

Sincerely,

Kevin Vaughn
Accounting Branch Chief