



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

Mail Stop 3030

December 10, 2008

Via U.S. Mail

George Konrad
Chief Executive Officer
Vyrex Corporation
21615 N. 2nd Avenue
Phoenix, Arizona 85027

**Re: PowerVerde, Inc.
f/k/a Vyrex Corporation
Form 10-KSB for the year ended December 31, 2007
File No. 0-27866**

Dear Mr. Konrad:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief