

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