

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

DIVISION OF CORPORATION FINANCE

Mail Stop 3561

January 8, 2008

Mr. George Solymar Chief Executive Officer Hendrx Corp. 2610 – 1066 West Hastings Street Vancouver, British Columbia, Canada V6E 3X2

Re: Hendrx Corp.

Form 10-KSB for Fiscal Year ended December 31, 2006 as amended

Filed April 3, 2007 File No. 0-50546

Dear Mr. Solymar:

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

Sincerely,

Tia Jenkins Senior Assistant Chief Accountant Office of Apparel, Beverages and Health Care Services