

October 2, 2008

Mail Stop 3561

Kevin R. Keating, CEO  
Forex365, Inc.  
190 Lakeview Way  
Vero Beach, FL 32963

**Re: Forex365, Inc.  
Form 10  
Filed September 22, 2008  
File No. 0-53436**

Dear Mr. Keating:

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

Sincerely,

John D. Reynolds  
Assistant Director

cc: Frederic M. Schweiger  
2395 Woodglen Drive  
Aurora, IL 60502