



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

Mail Stop 3030

May 11, 2009

Via U.S. Mail

Mr. Mark Murphy  
Chief Executive Officer  
Pro-Dex, Inc.  
2361 McGaw Avenue  
Irvine, CA 92614

**RE: Pro-Dex, Inc.**  
**Form 10-KSB for fiscal year ended June 30, 2008**  
**Filed September 22, 2008**  
**File No. 0-14942**

Dear Mr. Murphy:

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