

TREY INDUSTRIES, INC.

750 Route 34

Matawan, NJ 07747

732.441.7700

732.441.9895

July 23, 2003

RE: Trey Industries, Inc. Withdrawal of Registration Statement
on Form 10-SB (file number 000-50302)

U.S. Securities and Exchange Commission
Division of Corporation Finance
450 5th Street, N.W.
Washington, D.C. 20549
Attn.: Barbara Jacobs, Esq; Assistant Director
Mail Stop 0406

To the United States Securities and Exchange Commission:

This letter is submitted pursuant to Rule 477 under the Securities Act of 1933. Trey Industries, Inc. hereby requests withdrawal of the above mentioned registration statement effective immediately. Trey Industries, Inc. is requesting withdrawal of its registration statement because it will instead file a registration statement on form SB-2. No securities were sold pursuant to the above mentioned registration statement or in connection with the offering.

Very truly yours,

/s/ Jerry Mahoney

Jerry Mahoney
Chief Executive Officer
Trey Industries, Inc.