



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

September 25, 2012

Via e-mail

Dr. Ricardo Moro  
Principal Executive Officer  
Biocurex, Inc.  
7080 River Road, Suite 215  
Richmond, British Columbia V6X 1X5

**Re: Biocurex, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2009**  
**Filed April 1, 2010**  
**Form 10-K for the fiscal year ended December 31, 2010**  
**Filed March 31, 2011**  
**Form 10-K for the fiscal year ended December 31, 2011**  
**Filed March 30, 2012**  
**File No. 000-26947**

Dear Dr. Moro:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Martin James

Martin James  
Senior Assistant Chief Accountant

cc: William T. Hart