



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

DIVISION OF  
CORPORATION FINANCE

April 19, 2011

Arnold P. Kling  
President  
Protalex, Inc.  
145 Union Square Drive  
New Hope, Pennsylvania 18938

**Re: Protalex, Inc.**  
**Form 10-K for the Fiscal Year Ended May 31, 2010**  
**Filed August 27, 2010**  
**File No. 000-28385**

Dear Mr. Kling:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey P. Riedler  
Assistant Director