



DIVISION OF
CORPORATION FINANCE

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

February 15, 2011

Mr. Ross Senior
Chief Executive Officer and Chief Financial Officer
Protokinetix, Inc.
2225 Folkestone Way
West Vancouver, British Columbia Canada V7S 2Y6

Re: Protokinetix, Inc.
Form 10-K for the Year Ended December 31, 2009
File No. 000-32917

Dear Mr. Senior:

We have completed our review of the above filing and have no further comments at this time.

Sincerely,

Gus Rodriguez
Accounting Branch Chief