



DIVISION OF  
CORPORATION FINANCE

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

April 28, 2011

Patricia Gruden  
Interim Chief Executive Officer  
Nuvilex, Inc.  
1907 N Underwood Ct  
Payson, AZ 85541

**Re: Nuvilex, Inc.**  
**Item 4.02 Form 8-K**  
**Filed September 15, 2010**  
**File No. 333-68008**

Dear Ms. Gruden:

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

Sincerely,

Vanessa Robertson  
Staff Accountant