



DIVISION OF
CORPORATION FINANCE

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

April 25, 2011

Via U.S. Mail and Facsimile to 310-352-4370

Brian B. Sagheb
Chief Executive Officer
Phototron Holdings, Inc.
20259 Ventura Boulevard
Woodland Hills, CA 93164

**Re: Phototron Holdings, Inc.
Current Report on Form 8-K
Filed April 20, 2011
File No. 000-50385**

Dear Mr. Sagheb:

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

Sincerely,

/s/ Kathleen Krebs for

Larry Spigel
Assistant Director