



DIVISION OF  
CORPORATION FINANCE

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

November 8, 2011

Via E-mail

James F. Mongiardo  
Chief Executive Officer and  
Chief Financial Officer  
RegenoCell Therapeutics, Inc.  
2 Briar Lane  
Natick, MA 01760

**Re: RegenoCell Therapeutics, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2010  
Filed May 16, 2011 and amended September 23, 2011 and October 28, 2011  
Form 10-Q for the Quarterly Period Ended March 31, 2011  
Filed May 23, 2011 and amended September 23, 2011 and October 28, 2011  
Form 10-Q for the Quarterly Period Ended June 30, 2011  
Filed August 19, 2011 and amended September 23, 2011 and October 28, 2011  
File No. 000-50639**

Dear Mr. Mongiardo:

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/ Joel Parker

Joel Parker  
Accounting Branch Chief