



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

DIVISION OF
CORPORATION FINANCE

February 22, 2019

Jim Frazier
Chief Executive Officer
Start Scientific, Inc.
521 Wilshire Blvd., Suite 101
Oklahoma City, OK 73116

Re: Start Scientific, Inc.
Preliminary Information Statement on Schedule 14C
Filed January 3, 2019
File No. 000-52227

Dear Mr. Frazier:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Information Technologies
and Services

cc: John Thomas, Esq.