



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4628

May 19, 2016

Via E-Mail

Gary B. Tilden  
Chief Executive Officer  
175 Joerschke Dr., Suite A  
Grass Valley, CA 95945

**Re: Simlatus Corporation (Formerly Grid Petroleum Corp.)  
Form 10-K/A for Fiscal Year Ended March 31, 2015  
Filed July 14, 2015  
File No. 000-53276**

Dear Mr. Tilden:

We issued comments to you on the above captioned filing on March 1, 2016. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by June 3, 2016.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Wei Lu, Staff Accountant, at (202) 551-3725 or Kimberly Calder, Assistant Chief Accountant, at (202) 551-3701 or me at (202) 551-3745 with any questions.

Sincerely,

/s/H. Roger Schwall

H. Roger Schwall  
Assistant Director  
Office of Natural Resources