



DIVISION OF  
CORPORATION FINANCE

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

February 22, 2019

Richard Hylen  
Chairman and Chief Executive Officer  
Simlatus Corp  
175 Joerschke Drive  
Suite A  
Grass Valley, CA 95945

**Re: Simlatus Corp**  
**Form 10-K for the Year Ended March 31, 2018**  
**Filed September 24, 2018**  
**File No. 000-53276**

Dear Mr. Hylen:

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 Telecommunications