



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

DIVISION OF  
CORPORATION FINANCE

August 28, 2019

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

**Re: Simlatus Corp.**  
**Information Statement on Pre14C**  
**Filed on July 24, 2019**  
**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

cc: Callie Jones