



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4631

June 10, 2010

By U.S. Mail

Kim Thompson
Chief Executive Officer
Kraig Biocraft Laboratories, Inc.
120 N. Washington Square
Suite 805
Lansing, MI 48933

Re: Kraig Biocraft Laboratories, Inc.
Amendment No. 4 to Registration Statement on Form S-1
Filed June 3, 2010
File No. 333-162316
Amendment No. 1 to Annual Report on Form 10-K
Filed May 28, 2010
File No. 333-162316

Dear Mr. Thompson:

We have reviewed your filings and have the following comment.

Amendment No. 1 to Annual Report on Form 10-K for the fiscal year ended December 31, 2009

Report of Independent Registered Public Accounting Firm, page F-1

1. Please further amend your Form 10-K/A and your Form S-1 to have your auditor include an explanatory paragraph in the reissued audit opinion regarding the restatement. See AU Sections 508.11 and 508.19 of the AICPA Statements of Auditing Standards for guidance.

* * *

Kim Thompson
Kraig Biocraft Laboratories, Inc.
June 10, 2010
Page 2

You may contact Bret Johnson, Staff Accountant, at (202) 551-3753 or Patricia Armelin, Staff Accountant, at (202) 551-3747 if you have questions regarding comments on the financial statements and related matters. Please contact Dieter King, Staff Attorney, at (202) 551-3338 with any other questions.

Sincerely,

Pamela Long
Assistant Director

cc: Richard C. Fox, Esq. (Via Facsimile 603-778-9911)
William Dauber, Esq. (Via Facsimile 212-886-2399)
Fox Law Offices, P.A.
131 Court Street, #11
Exeter, NH 03833