



DIVISION OF
CORPORATION FINANCE

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

April 29, 2011

Via Facsimile:

Rafik Jallad
Chief Executive Officer
Portlogic Systems, Inc.
100 King St. W.
Suite 5700
Toronto, Ontario, Canada, M5X1K7

Re: Portlogic Systems, Inc.
Form 10-Q for the Quarter Ended November 30, 2010
Filed January 14, 2011
Form 10-K for the Fiscal Year Ended May 31, 2010
Filed September 13, 2010
File No. 001-34905

Dear Mr. Jallad:

We issued comments to you on the above captioned filings on February 4, 2011. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by May 9, 2011 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by May 9, 2011, 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 filings 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 release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/200572.htm>.

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You may contact Morgan Youngwood, Staff Accountant, at (202) 551-3459 if you have any questions. If you need further assistance, you may contact me at (202) 551-3730.

Sincerely,

/s/ Stephen Krikorian

Stephen Krikorian
Accounting Branch Chief