



DIVISION OF
CORPORATION FINANCE

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

July 9, 2010

Mr. Qinghua Hu
Chief Executive Officer
2533 North Carson Street
Carson City, NV 89706-0242

**Re: Niusule Biotech Corp.
Item 4.01 Form 8-K
File No. 333-152398**

Dear Mr. Hu:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Brad Skinner
Senior Assistant Chief Accountant