



DIVISION OF  
CORPORATION FINANCE

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

August 25, 2014

Via E-mail

Dr. Hamid Doroudian  
Chief Executive Officer  
Neurokine Pharmaceuticals, Inc.  
1275 West 6<sup>th</sup> Avenue  
Vancouver, British Columbia V6H 1A6

**Re: Neurokine Pharmaceuticals, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed on August 8, 2014  
File No. 333-161157**

Dear Dr. Doroudian:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

*/s/ Daniel Greenspan for*

Jeffrey P. Riedler  
Assistant Director