



DIVISION OF  
CORPORATION FINANCE

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

March 27, 2020

Frances Toneguzzo  
Chief Executive Officer  
Vicapsys Life Sciences  
1735 Buford Highway  
Ste. 215-113  
Cumming, GA 30041

**Re: Vicapsys Life Sciences, Inc.**  
**Amendment No. 1 to Registration Statement on Form 10-12G**  
**Filed on March 20, 2020**  
**File No. 000-56145**

Dear Ms. Toneguzzo:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-12G/A Filed March 20, 2020

Financial Statements, page F-1

1. Please update the financial information in your filing to include your audited fiscal year ended December 31, 2019, in accordance with Rule 8-08 of Regulation S-X.

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.

You may contact Tracie Mariner at 202-551-3744 or Mary Mast 202-551-3613 if you have questions regarding comments on the financial statements and related matters. Please contact Courtney Lindsay at 202-551-7237 or Suzanne Hayes at 202-551-3675 with any other questions.

Frances Toneguzzo  
Vicapsys Life Sciences  
March 27, 2020  
Page 2

Sincerely,

Division of Corporation Finance  
Office of Life Sciences