



DIVISION OF  
CORPORATION FINANCE

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

September 28, 2010

Williams D. Abajian  
President, Chief Executive Officer and Director  
Protect Pharmaceutical Corporation  
759 Bloomfield Avenue, Suite 411  
West Caldwell, New Jersey 07006

**Re: Protect Pharmaceutical Corporation**  
**Form 10-12G filed June 8, 2010**  
**Form 10-Q filed August 23, 2010**  
**File No. 000-54001**

Dear Mr. Abajian:

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

Sincerely,

Jeffrey P. Riedler  
Assistant Director

cc: Leonard E. Neilson, Esq.