



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

January 11, 2017

Michelle Rico  
Chief Executive Officer and  
Chief Financial Officer  
Proto Script Pharmaceutical Corp.  
9830 6th Street, Suite 103  
Rancho Cucamonga, CA 91730

**Re: Proto Script Pharmaceutical Corp.**  
**Form 8-K**  
**Filed July 5, 2016**  
**Form 10-K for Fiscal Year Ended May 31, 2016**  
**Filed August 19, 2016**  
**File No. 333-175146**

Dear Ms. Rico:

We have completed our review of your filings. 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.

Sincerely,

/s/ Kathleen Krebs, for

Larry Spigel  
Assistant Director  
AD Office 11 – Telecommunications