



DIVISION OF  
CORPORATION FINANCE

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

July 1, 2021

Everett M. Dickson  
Chief Executive Officer  
Aureus, Inc.  
One Glenlake Parkway #650  
Atlanta, GA 30328

**Re: Aureus, Inc.**

**Amendment No. 2 to Registration Statement on Form 10-12G**

**Filed June 24, 2021**

**File No. 000-55398**

Dear Mr. Dickson:

We have completed our review of your filing. 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,

Division of Corporation Finance  
Office of Manufacturing

cc: Philip Magri