



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

DIVISION OF
CORPORATION FINANCE

January 20, 2011

Clark A. Johnson
President and Chief Executive Officer
Neurologix, Inc.
One Bridge Plaza
Fort Lee, NJ 07024

Re: Neurologix, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 26, 2010
File No. 000-13347

Dear Mr. Johnson:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

Joel Parker
Accounting Branch Chief