



DIVISION OF
CORPORATION FINANCE

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

October 19, 2011

Via E-mail

Marc L. Panoff
Chief Financial Officer
Neurologix, Inc.
One Bridge Plaza
Fort Lee, New Jersey 07024

**Re: Neurologix, Inc.
Preliminary Information Statement on Form PRE14C
Filed October 5, 2011
Revised Preliminary Information Statement on Form PRER14C
Filed October 18, 2011
File No. 000-13347**

Dear Mr. Panoff:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jeffrey Riedler

Jeffrey Riedler
Assistant Director