



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

DIVISION OF
CORPORATION FINANCE

August 16, 2010

Mr. Barry Somervail
Chief Executive Officer
Neuro-Biotech Corp.
Aeschenvorstadt 71, CH-4051
Basel, Switzerland

**Re: Neuro-Biotech Corp.
Item 4.01 Form 8-K
Filed August 10, 2010
File No. 033-55254-42**

Dear Mr. Somervail:

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

Sincerely,

Ethan Horowitz
Staff Accountant