



DIVISION OF  
CORPORATION FINANCE

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

April 29, 2011

VIA U.S. Mail

Boris Olekhnovich  
President and Chief Executive Officer  
Neuro-Biotech Corp. (f/k/a M45 Mining Resources Inc.)  
420033 Kazan City  
13 Frunze Street #39  
Russia

**Re: Neuro-Biotech Corp.  
Form 10-K for the Fiscal Year Ended March 31, 2010  
Filed July 2, 2010  
File No. 033-55254-42**

Dear Mr. Olekhnovich:

We issued a comment letter to you on the above captioned filing on March 29, 2011. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by May 13, 2011 to provide a substantive response to the comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by May 13, 2011, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Please contact Jay Williamson at (202) 551-3393 with any questions.

Sincerely,

/s/ James Lopez (for)

John Reynolds  
Assistant Director