



Protectus Medical Devices, Inc.

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August 23, 2013

VIA FACSIMILE & U.S. MAIL

Ms. Elizabeth M. Murphy, Secretary
Office of the Secretary
Securities and Exchange Commission
100 F Street NE, Mail Stop 1090
Washington, DC 20549

Re: In the Matter of iVoice, Inc. et al.

Dear Ms. Murphy:

The Administrative Proceeding, File No. 3-15416, Section II, Part A and Part B of Order Instituting Administrative Proceedings dated August 14, 2013, specifies allegations, in short, that:

- (a) Protectus Medical Devices, Inc. (CIK No. 1422128) is delinquent in its periodic filings with the Securities and Exchange Commission, having not filed any report since it filed a Form 10-Q for the period ended September 30, 2010, and
- (b) Protectus has failed to heed delinquency letters sent by the Division of Corporation Finance requesting compliance with Commission rules.

Answer:

Protectus recognizes that we have not filed our quarterly and annual reports since our filing for the period ending September 30, 2010, but not out of willful neglect. Indeed, pursuant to communications with Marva Simpson, Esq., of the Division of Corporation Finance in January and February of 2012 in response to a letter from the Division, Protectus began a strategic restructuring of the Company and its debt to prepare for the next round of funding to be able to continue operations, including the filing of missed reports with the Commission. During the last eighteen (18) months, we have completed such restructuring, and have prepared and launched an offering (see below) to raise sufficient capital for the primary purpose of supporting the accounting, audit and filing fees required to prepare and submit the missed reports to the Commission. The offering is now nearly half complete, and accounting, audit and legal services are at the ready and standing by to begin work on the required filings. Thus, we invoke an affirmative defense of *res judicata* to the first allegation and deny that we have failed to heed delinquency letters sent by the Division (second allegation).

The success of the above-mentioned offering to date has been based in part on the Company's status as a public company and de-listing Protectus would, we believe, ultimately negatively impact the current offering and effectively prevent the planned filing of the missed reports. We believe that

this would be devastating to the Company and therefore ultimately to all its constituents, including creditors, shareholders and customers.

Therefore, we respectfully request a six-month reprieve of the Commission's pending decision to halt trading and de-list Protectus securities (PTMD) to allow us to complete our current offering and file the missed reports, as planned, to be able to continue our otherwise successful trek toward regaining fully reporting status with the Commission. We owe this to our creditors, shareholders and future customers.

We would be happy to provide the Commission with a full summary of our debt restructuring efforts and related documents, including a copy of the current private placement memorandum, mentioned above, as testimony to our diligence in this matter

Thank you for your careful consideration of this request.

Respectfully,

A handwritten signature in black ink, appearing to read "John S. Salstrom". The signature is fluid and cursive, with a large initial "J" and "S".

John S. Salstrom, Ph.D.
Chief Executive Officer

CC: Neil J. Welch, Jr., Esq., iVoice, Inc., St. Lawrence Energy Corp, The Honorable Cameron Elliot and The Honorable Brenda P. Murray.