

Via Facsimile and U.S. Mail  
Mail Stop 4720

March 30, 2010

Martin Schmieg  
Chief Executive Officer  
Nuvilex, Inc.  
1971 Old Cuthbert Road  
Cherry Hill, NJ 08034

**Re: Nuvilex, Inc.  
Item 4.01 Form 8-K  
Filed March 9, 2010  
File No. 333-68008**

Dear Mr. Schmieg:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Jim Peklenk  
Staff Accountant