



DIVISION OF  
CORPORATION FINANCE

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

April 3, 2020

Frances Toneguzzo  
Chief Executive Officer  
Vicapsys Life Sciences  
1735 Buford Highway  
Ste. 215-113  
Cumming, GA 30041

**Re: Vicapsys Life Sciences, Inc.**  
**Registration Statement on Form 10-12G**  
**Filed on February 12, 2020**  
**File No. 000-56145**

Dear Ms. Toneguzzo:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences