



DIVISION OF  
CORPORATION FINANCE

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

March 28, 2011

Michael A. Kramarz  
Chief Financial Officer  
Oncologix Tech, Inc.  
P.O. Box 8832  
Grand Rapids, Michigan 49518

**Re: Oncologix Tech, Inc.**  
**Form 10-K for the fiscal year ended August 31, 2010**  
**Filed November 29, 2010**  
**File No. 000-15482**

Dear Mr. Kramarz:

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

Sincerely,

Jeff Jaramillo  
Accounting Branch Chief