



DIVISION OF  
CORPORATION FINANCE

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

March 25, 2013

Via E-mail

Mr. Nasser Nassiri  
President, CEO and Chairman  
Biocoral, Inc.  
12-14 rue Raymond Ridet, 92250  
La Garenne Colombes, France

**Re: Biocoral, Inc.**  
**Form 10-K for the Year Ended December 31, 2011**  
**Filed May 7, 2012**  
**File No. 1-34059**

Dear Mr. Nassiri:

We issued comments to you on the above captioned filings on January 8, 2013. On January 31, 2013, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps will include our releasing all correspondence relating to our review on the EDGAR system.

You may contact Jonathan Wiggins, Staff Accountant, at (202) 551-3694 or me at (202) 551-3429 if you have any questions.

Sincerely,

/s/ Kristi Marrone

Kristi Marrone  
Staff Accountant