



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

DIVISION OF
CORPORATION FINANCE

April 19, 2011

Arnold P. Kling
President
Protalex, Inc.
145 Union Square Drive
New Hope, Pennsylvania 18938

Re: Protalex, Inc.
Form 10-K for the Fiscal Year Ended May 31, 2010
Filed August 27, 2010
File No. 000-28385

Dear Mr. Kling:

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

Sincerely,

Jeffrey P. Riedler
Assistant Director