



DIVISION OF  
CORPORATION FINANCE

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

November 21, 2024

Frank Gomez  
President  
Neuralbase AI Ltd.  
Calle 98 No.19 A - 79  
AP 410 Localidad De Chapinero  
Bogota CU 00000, Colombia

**Re: Neuralbase AI Ltd.**  
**Registration Statement on Form 10-12G, as amended**  
**Filed July 26, 2024**  
**File No. 000-33325**

Dear Frank Gomez:

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 Trade & Services