

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

March 18, 2021

Michael A. Kraft Chief Executive Officer and Principal Executive Officer The Coretec Group, Inc. 333 Jackson Plaza, Suite 1200 Ann Arbor, MI 48103

Re: The Coretec Group, Inc.
Registration Statement on Form S-1
Filed March 15, 2021
File No. 333-254256

Dear Mr. Kraft:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Eiko Yaoita Pyles at 202-551-3587 with any questions.

Sincerely,

Division of Corporation Finance Office of Manufacturing