



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

DIVISION OF  
CORPORATION FINANCE

August 18, 2014

Via E-mail

Igor Weselovsky  
Chief Executive Officer  
Neuromama, Ltd.  
Blvd. Benito Juarez Km. 25.500  
Quinta Del Mar, Int. Suite 28  
Playas de Rosario B.C., Mexico c.p. 22710

**Re: Neuromama, Ltd.  
Form 10-K for Fiscal Year Ended January 31, 2013  
Filed April 10, 2013  
Form 10-Q for the Quarterly Period Ended October 31, 2013  
Filed January 17, 2014  
Response dated July 22, 2014  
File No. 333-180750**

Dear Mr. Weselovsky:

We issued comments to you on the above captioned filings on July 31, 2014. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by September 2, 2014.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/divisions/corpfin/cfannouncements/edgarcorrespondence.htm>, <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Please contact Jennifer López, Staff Attorney, at (202) 551-3792 or me at (202) 551-3720 if you have questions regarding comments.

Sincerely,

/s/ Mara L. Ransom

Mara L. Ransom  
Assistant Director