



DIVISION OF  
CORPORATION FINANCE

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

September 3, 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 Rosarito B.C., Mexico c.p. 22710

**Re: Neuromama, Ltd.**  
**Form 10-K for the 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**  
**File No. 333-180750**

Dear Mr. Weselovsky:

We issued comments on the above captioned filings on July 31, 2014. On August 18, 2014 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 Jennifer López, Staff Attorney, at (202) 551-3792 or me at (202) 551-3720 if you have any questions.

Sincerely,

/s/ Mara L. Ransom

Mara L. Ransom  
Assistant Director