



DIVISION OF
CORPORATION FINANCE

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

March 5, 2014

Via E-mail

Luz Vazquez
Chief Executive Officer
Mirror Me, Inc.
1455 Kettner Blvd., #305
San Diego, CA 92101

**Re: Mirror Me, Inc.
Amendment No. 2 to Registration Statement on Form S-1
Filed February 20, 2014
File No. 333-193101**

Dear Ms. Vazquez:

We have reviewed your amended registration statement and have the following comment. Where indicated, we think you should revise your document in response to this comment. Unless otherwise noted, where a prior comment is referred to it refers to our letter dated February 18, 2014.

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1. We note your response to prior comment 1 and continue to believe that you are a shell company as defined in Rule 405. We note that you have minimal assets excluding cash, no revenues to date and appear to have only nominal operations. In this regard, we note that significant steps remain to commence the operations of your business and to launch your mobile application. As such, you should disclose that you are a shell company on your prospectus cover page and add a risk factor that highlights the consequences of shell company status. Alternatively, advise why you believe your company has more than nominal operations.

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If you have any questions regarding this comment, please contact Jeff Kauten, Attorney-Advisor, at (202) 551-3447 or, in his absence, me at (202) 551-3456. If you need additional assistance, you may contact Barbara C. Jacobs, Assistant Director, at (202) 551-3730.

Sincerely,

/s/ Matthew Crispino

Matthew Crispino
Staff Attorney

cc: Via E-mail
Donald J. Stoecklein, Esq.
Stoecklein Law Group, LLP