



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3233

July 24, 2018

Via E-mail

Joshua Sason, Chief Executive Officer  
M I Acquisitions, Inc.  
40 Wall Street, 58<sup>th</sup> Floor  
New York, NY 10005

**Re: M I Acquisitions, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed April 19, 2018  
File No. 001-37872**

Dear Mr. Sason:

We completed our review of your filings as of July 5, 2018. 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,

/s/ Jennifer Gowetski

Jennifer Gowetski  
Senior Counsel  
Office of Real Estate and  
Commodities

cc: Giovanni Caruso, Esq. (*via e-mail*)