



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3233

July 24, 2018

Via E-mail

Joshua Sason, Chief Executive Officer
M I Acquisitions, Inc.
40 Wall Street, 58th 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*)