



DIVISION OF  
CORPORATION FINANCE

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

August 15, 2022

Christine Sheehy  
Chief Financial Officer  
Coeptis Therapeutics Inc.  
105 Bradford Rd, Suite 420  
Wexford, Pennsylvania 15090

**Re: Coeptis Therapeutics Inc.**  
**Form 10-K for the Year Ended December 31, 2021**  
**File No. 000-56194**

Dear Ms. Sheehy:

We have completed our review of your filings. 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,

Division of Corporation Finance  
Office of Life Sciences