



DIVISION OF  
CORPORATION FINANCE

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

June 26, 2024

Rushi Shah  
Chief Executive Officer  
Mag Mile Capital, Inc.  
1141 W. Randolph St.  
Suite 200  
Chicago, IL 60607

**Re: Mag Mile Capital, Inc.**  
**Form 10-K/A for the Fiscal Year Ended December 31, 2023**  
**File 000-56333**

Dear Rushi Shah:

We have completed our review of your filing. 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 Technology