



DIVISION OF  
CORPORATION FINANCE

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

August 15, 2024

Erez Aminov  
Chairman and Chief Executive Officer  
Mira Pharmaceuticals, Inc.  
1200 Brickell Avenue, Suite 1950 #1183  
Miami, Florida 33131

**Re: Mira Pharmaceuticals, Inc.**  
**Registration Statement on Form S-3**  
**Filed August 12, 2024**  
**File No. 333-281467**

Dear Erez Aminov:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Tamika Sheppard at 202-551-8346 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Max Lindenfeld