



DIVISION OF
CORPORATION FINANCE

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

July 5, 2023

Kevin Coveney
Chief Financial Officer
Enveric Biosciences, Inc.
4851 Tamiami Trail N, Suite 200
Naples, Florida 34103

Re: Enveric Biosciences, Inc.
Form 10-K for Fiscal Year Ended December 31, 2022
Filed March 31, 2023
File No. 001-38286

Dear Kevin Coveney:

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 Life Sciences