

July 14, 2023

**Via EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of Life Sciences  
Washington, DC 20549  
Attention: Sasha Parikh, Kevin Vaughn, Jimmy McNamara, and Jason Drory

**Re: MIRA Pharmaceuticals, Inc.  
Registration Statement on Form S-1  
Filed June 29, 2023  
File No. 333-273024**

Dear Ms. Parikh, Mr. Vaughn, Mr. McNamara, and Mr. Drory:

On behalf of MIRA Pharmaceuticals, Inc. (the "Company"), we are responding to the comments of the staff of the Division of Corporation Finance of the United States Securities and Exchange Commission set forth in your letter to Erez Aminov, the Company's Chief Executive Officer, dated July 8, 2023, relating to the above-referenced filing. Your comments are reproduced below in italicized bold text, followed by our responses on behalf of the Company. Please be advised that the Company is concurrently publicly filing via EDGAR an Amendment No. 1 to the Registration Statement on Form S-1 (the "Amended Registration Statement").

**Registration Statement on Form S-1**

**Notes to Financial Statements  
Note 10- Subsequent Events  
Reverse Stock Split, page F-14**

- 1. Please have your auditors provide a revised audit report with regards to the reverse stock split that was completed June 28, 2023 (and disclosed in the updated footnote 10) in accordance with paragraph .05 of AS 3110, or explain why a revised audit report is not required.***

**Response:** Please be advised that the Amended Registration Statement includes a revised audit report, which has been revised to reflect a date after the completion of the reverse stock split.

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Should you have any additional questions, please do not hesitate to contact the undersigned at 813.225.4122.

Best regards,

*/s/ Curt P. Creely*

Curt P. Creely