

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

DIVISION OF CORPORATION FINANCE

November 25, 2022

Adam Sragovicz Chief Financial Officer Murphy Canyon Acquisition Corp. 4995 Murphy Canyon Road, Suite 300 San Diego, CA 92123

> Re: Murphy Canyon Acquisition Corp. Form 10-K for the year ended December 31, 2021 Filed March 29, 2022 File No. 001-41245

Dear Adam Sragovicz:

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 Real Estate & Construction