



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

DIVISION OF  
CORPORATION FINANCE

August 11, 2023

Jack K. Heilbron  
Chief Executive Officer  
Murphy Canyon Acquisition Corp.  
4995 Murphy Canyon Road, Suite 300  
San Diego, CA 92123

**Re: Murphy Canyon Acquisition Corp.  
Form S-4  
Exhibit Nos. 10.19, 10.20, 10.21, 10.22, 10.23, 10.24  
Filed May 12, 2023  
File No. 333-271903**

Dear Jack K. Heilbron:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance