



DIVISION OF  
CORPORATION FINANCE

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

January 16, 2024

Joseph Tucker  
Chief Executive Officer  
Enveric Biosciences, Inc.  
4851 Tamiami Trail N, Suite 200  
Naples, FL 34103

**Re: Enveric Biosciences, Inc.**  
**Registration Statement on Form S-3**  
**Filed January 11, 2024**  
**File No. 333-276473**

Dear Joseph Tucker:

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 Chris Edwards at 202-551-6761 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Adin J. Tarr, Esq.