

March 18, 2021

Michael A. Kraft
Chief Executive Officer and Principal Executive Officer
The Coretec Group, Inc.
333 Jackson Plaza, Suite 1200
Ann Arbor, MI 48103

Inc.

Statement on Form S-1

2021

Re: The Coretec Group,

Registration

Filed March 15,

File No. 333-254256

Dear Mr. Kraft:

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 Eiko

Yaoita Pyles at 202-551-3587 with any questions.

Sincerely,

Division of Corporation Finance

Office of Manufacturing