

February 7, 2022

Dmitry Kozko
Chief Executive Officer
Motorsport Games Inc.
5972 NE 4th Avenue
Miami, FL 33137

Inc.
Statement on Form S-3
2022

Re: Motorsport Games
Registration
Filed February 1,
File No. 333-262462

Dear Mr. Kozko:

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 Austin Pattan, Staff Attorney, at (202) 551-6756 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance
Office of Technology

cc:

Serge V. Pavluk