

January 11, 2021

**VIA EDGAR TRANSMISSION**

Division of Corporate Finance  
United States Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549-6010

Attn: Jan Woo, Legal Branch Chief  
Stephen Krikorian, Accounting Branch Chief  
Mitchell Austin, Staff Attorney  
Laura Veator, Staff Accountant

**Re: Motorsport Games Inc.  
Registration Statement on Form S-1 (Registration No. 333- 251501)  
Request for Acceleration of Effective Date**

Ladies and gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended (the "Act"), Canaccord Genuity LLC, as representative of the several underwriters, hereby joins Motorsport Games Inc. in requesting that the Securities and Exchange Commission (the "Commission") take appropriate action to cause the Registration Statement on Form S-1 (File No. 333-251501) (the "Registration Statement") to become effective on January 12, 2021, at 4:00 p.m., Eastern Time, or as soon as practicable thereafter.

Please consider this letter to replace our previous letter, filed as a correspondence via EDGAR on January 7, 2021, in which we requested the acceleration of the effective date of the above-referenced Registration Statement on January 11, 2021, at 4:00 p.m., Eastern Time (the "Previous Request"). We hereby formally withdraw the Previous Request.

Pursuant to Rule 460 under the Act, please be advised that we will take reasonable steps to secure adequate distribution of the preliminary prospectus to underwriters, dealers, institutions and others prior to the requested effective time of the Registration Statement.

We have been informed by the participating underwriters that they will comply with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended, to the extent applicable.

*[Signature Page Follows]*

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Very truly yours,

**CANACCORD GENUITY LLC**

By: /s/ Jennifer Pardi

Name: Jennifer Pardi

Title: Managing Director

cc: Dmitry Kozko, Chief Executive Officer, Motorsport Games Inc.  
Jonathan New, Chief Financial Officer, Motorsport Games Inc.  
Serge Pavluk, Esq., Snell & Wilmer L.L.P.  
Kevin Zen, Esq., Snell & Wilmer L.L.P.  
Ben A. Stacke, Esq., Faegre Drinker Biddle & Reath LLP

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