

Motorsport Games Inc.
5972 NE 4th Avenue
Miami, Florida 33137
(949) 361-1200

August 27, 2024

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attention: Kathleen Krebs and Larry Spirgel

Re: Motorsport Games Inc.
Registration Statement on Form S-1
File No: 333-281661
Request for Acceleration of Effectiveness

Ladies and Gentlemen:

Motorsport Games Inc. (the “**Registrant**”) hereby requests that the United States Securities and Exchange Commission (the “**Commission**”) take appropriate action to cause the above-referenced Registration Statement on Form S-1 (File No. 333-281661), to become effective on **Friday, August 30, 2024, at 4:00 p.m., Eastern Time**, or as soon thereafter as is practicable.

The Registrant understands that the Staff of the Commission will consider this request as confirmation by the Registrant that it is aware of its responsibilities under the federal securities laws as they relate to the issuance of the securities covered by the Registration Statement.

The Registrant hereby authorizes its counsel, Leslie Marlow, Esq. or Patrick J. Egan, Esq. of Blank Rome LLP, to orally modify or withdraw this request for acceleration. Please contact Ms. Marlow at (212) 885-5358 or Mr. Egan at (212) 885-5346 with any questions you may have concerning this request, and please notify either Ms. Marlow or Mr. Egan when this request for acceleration has been granted.

Very truly yours,

MOTORSPORT GAMES INC.

By: /s/ Stephen Hood

Name: Stephen Hood

Title: President and Chief Executive Officer

cc: Leslie Marlow, Esq., Blank Rome LLP
Patrick J. Egan, Esq., Blank Rome LLP
