

January 4, 2021

Dmitry Kozko  
Chief Executive Officer  
Motorsport Gaming US LLC  
5972 NE 4th Avenue  
Miami, FL 33137

Re: Motorsport Gaming  
Amendment No. 1 to  
Filed December 31,  
File No. 333-251501

US LLC  
Registration Statement on Form S-1  
2020

Dear Mr. Kozko:

We have reviewed your amended registration statement and have the following comment. In our comment, we ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this comment, we may have additional comments.

Form S-1 filed December 31, 2020

Risk Factors

Risks Related to the Company

We may in the future be subject to legal proceedings in the ordinary course of our business...,  
page 40

1. Clarify the number of shares you purchased that the minority stockholder alleges did not follow the right of first refusal provisions in the Stockholders Agreement, and the percentage of the total outstanding shares of 704Games that these shares represent. Please also clarify the implications of remedies sought by the minority stockholder, including whether there is risk to your majority controlling ownership interest of 704Games.

Dmitry Kozko  
FirstName  
MotorsportLastNameDmitry  
Gaming US LLC Kozko  
Comapany  
January NameMotorsport Gaming US LLC  
4, 2021

January  
Page 2 4, 2021 Page 2  
FirstName LastName

You may contact Laura Veator, Staff Accountant, at (202) 551-3716 or Stephen Krikorian, Accounting Branch Chief, at (202) 551-3488 if you have questions regarding comments on the financial statements and related matters. Please contact Mitchell Austin, Staff Attorney, at (202) 551-3574 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any other questions.

Corporation Finance

cc: Serge V. Pavluk, Esq.

Sincerely,

Division of

Office of Technology