

February 9, 2022

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of Technology  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Jan Woo, Legal Branch Chief

Austin Pattan, Staff Attorney

Re: Motorsport Games Inc.  
Registration Statement on Form S-3 Filed February 1, 2022  
File No. 333-262462

Ladies and Gentlemen:

Pursuant to Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended, Motorsport Games Inc. (the "Registrant") hereby requests that the above-referenced Registration Statement be declared effective by the Securities and Exchange Commission on Thursday, February 10, 2022, at 4:00 p.m., Eastern Time, or as soon thereafter as practicable.

The Registrant hereby authorizes Serge V. Pavluk, of Snell & Wilmer L.L.P., to orally modify or withdraw this request for acceleration.

Sincerely,

Motorsport Games Inc.

By: /s/ Dmitry Kozko

Name: Dmitry Kozko

Title: Chief Executive Officer

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