



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

August 21, 2024

Yucheng Hu  
Chief Executive Officer and President  
Mega Matrix Corp.  
3000 El Camino Real,  
Bldg. 4, Suit 200,  
Palo Alto, CA 94306

**Re: Mega Matrix Corp.**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**Form 10-K for the Fiscal Year Ended December 31, 2023**  
**File No. 001-13387**

Dear Yucheng Hu:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance  
Office of Crypto Assets