



DIVISION OF  
CORPORATION FINANCE

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

September 5, 2024

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

**Re: Mega Matrix Corp.**  
**Registration Statement on Form S-3**  
**Filed August 23, 2024**  
**File No. 333-281747**

Dear Yucheng Hu:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Scott Anderegg at 202-551-3342 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services