



DIVISION OF
CORPORATION FINANCE

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

October 4, 2021

Philip Falcone
Chief Executive Officer
Madison Technologies Inc.
450 Park Avenue, 30th Floor
New York, NY 10022

**Re: Madison Technologies Inc.
Registration Statement on Form S-1
Filed September 28, 2021
File No. 333-259846**

Dear Mr. Falcone:

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 Stacey Peikin at 202-551-6223 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services