



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

DIVISION OF  
CORPORATION FINANCE

June 10, 2021

Jason Gardner  
Founder, Chief Executive Officer  
Marqeta, Inc.  
180 Grand Avenue  
6<sup>th</sup> Floor  
Oakland, CA 94612

**Re: Marqeta, Inc.  
Amendment No. 2 to Form S-1  
Exhibit Nos. 4.7, 1.8, 4.9, 10.14 and 10.15  
Filed June 1, 2021  
File No. 333-256154**

Dear Mr. Gardner:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance