



DIVISION OF
CORPORATION FINANCE

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

June 14, 2023

Ralph Riehl
Chief Executive Officer
Metatron Apps, Inc.
160 Greentree Dr.
Dover, DE 19904

Re: Metatron Apps, Inc.
Offering Statement on Form 1-A
Filed June 8, 2023
CIK No, 0001607004

Dear Ralph Riehl:

Our initial review of your offering statement indicates that it fails to materially comply with the requirements of Regulation A and Form 1-A. More specifically, you did not include financial statements for the year ended December 31, 2022 as required by Part F/S (b)(3)(A) of Form 1-A.

We will provide more detailed comments relating to your offering statement following our review of a substantive amendment that addresses these deficiencies.

Please contact Kyle Wiley, Staff Attorney, at (202) 344-5791 or Jeff Kauten, Staff Attorney, at (202) 551-3447 with any questions.

Sincerely,

Division of Corporation Finance
Office of Technology

cc: Donnell Soares