

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

Mail Stop 3561

January 9, 2018

Via E-mail
Mr. Marc Fogassa
Chief Executive Officer
Jupiter Gold Corporation
Rua Vereador João Alves Praes nº 95-A
Olhos D'Água, MG
39398-000, Brasil

Re: Jupiter Gold Corporation

Form 20-F for the Fiscal Year Ended December 31, 2016

Filed May 15, 2017 File No. 333-214872

Dear Mr. Fogassa:

We have completed our review of your filing. 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,

/s/ John Reynolds

John Reynolds Assistant Director Offices of Beverages, Apparel and Mining