



DIVISION OF  
CORPORATION FINANCE

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

August 18, 2021

Kinney L. McGraw  
Chief Executive Officer  
Midnight Gaming Corporation  
1900 E. Golf Road  
Suite 950  
Schaumburg, Illinois 60173

**Re: Midnight Gaming Corporation**  
**Draft Registration Statement on Form S-1**  
**Submitted August 11, 2021**  
**CIK No. 0001692780**

Dear Mr. McGraw:

Our initial review of your draft registration statement indicates that it fails in numerous material respects to comply with the requirements of the Securities Act of 1933, the rules and regulations thereunder and the requirements of the form. More specifically, your February 2, 2021 audit report fails to reference your December 31, 2019 financial statements.

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

Please contact Matthew Crispino, Staff Attorney, at (202) 551-3456 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology