



DIVISION OF
CORPORATION FINANCE

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

August 18, 2020

Michael J. Roper
Chief Executive Officer
Muscle Maker, Inc.
308 East Renfro Street, Suite 101
Burleson, Texas 76028

Re: Muscle Maker, Inc.
Registration Statement on Form S-1
Filed August 12, 2020
File No. 333-245047

Dear Mr. Roper:

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 Jennifer Lopez at 202-551-3792 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services