



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

DIVISION OF  
CORPORATION FINANCE

January 4, 2021

Dmitry Kozko  
Chief Executive Officer  
Motorsport Gaming US LLC  
5972 NE 4th Avenue  
Miami, FL 33137

**Re: Motorsport Gaming US LLC  
Draft Registration Statement on Form S-1  
Exhibit Nos. 10.7, 10.8, 10.9, 10.10, 10.19 and 10.20  
Submitted September 8, 2020  
CIK No. 0001821175**

Dear Mr. Kozko:

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