



DIVISION OF  
CORPORATION FINANCE

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

November 8, 2024

Howard Doss  
Chief Financial Officer  
PowerUp Acquisition Corp.  
188 Grand Street Unit #195  
New York , New York 10013

**Re: PowerUp Acquisition Corp.**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**File No. 001-41293**

Dear Howard Doss:

We have completed our review of your filings. 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,

Division of Corporation Finance  
Office of Life Sciences