

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

February 16, 2024

Marc Fogassa Chief Executive Officer Jupiter Gold Corporation Rua Vereador João Alves Praes nº 95-A Olhos D'Água , MG 39398-000 , Brazil

> Re: Jupiter Gold Corporation Form 20-F for the Fiscal Year ended December 31, 2022 Filed April 28, 2023 File No. 333-214872

Dear Marc 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,

Division of Corporation Finance Office of Energy & Transportation