



DIVISION OF
CORPORATION FINANCE

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

January 25, 2021

Guy Zyskind
Chief Executive Officer, Chief Technology Officer, and President
Enigma MPC
186 Museum Way
San Francisco, CA 94114

Re: Enigma MPC
Form 10-12G
Filed September 18, 2020
File No. 000-56202

Dear Mr. Zyskind:

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 Finance