

## 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