



DIVISION OF  
CORPORATION FINANCE

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

January 6, 2025

Douglas O. McKinnon  
Chief Financial Officer  
SRM Entertainment, Inc.  
1061 E. Indiantown Road, Suite 110  
Jupiter, Florida 33477

**Re: SRM Entertainment, Inc.**  
**Form 10-K for the Year Ended December 31, 2023**  
**File No. 001-41768**

Dear Douglas O. McKinnon:

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 Manufacturing