



DIVISION OF  
CORPORATION FINANCE

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

April 22, 2025

Michael Milotech  
Interim Chief Executive Officer and Chief Financial Officer  
Marqeta, Inc.  
180 Grand Avenue, 6th Floor  
Oakland, CA 94612

**Re: Marqeta, Inc.**  
**Form 10-K for the Year Ended December 31, 2024**  
**Response dated April 14, 2025**  
**File No. 001-40465**

Dear Michael Milotech:

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 Technology