



DIVISION OF  
CORPORATION FINANCE

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

September 24, 2021

Bernard Rubin  
Chief Executive Officer  
ENTERTAINMENT ARTS RESEARCH, INC.  
19109 W Catawba Ave, Suite 200  
Cornelius, NC 28031

**Re: ENTERTAINMENT ARTS RESEARCH, INC.**  
**Amendment No. 2 to Offering Statement on Form 1-A**  
**Filed September 16, 2021**  
**File No. 024-11608**

Dear Mr. Rubin:

Our initial review of your amended offering statement indicates that it fails in numerous material respects to comply with the requirements of Regulation A and Form 1-A. More specifically, your amended offering statement fails to include financial statements for all the time periods required for a Tier 1 Offering pursuant to paragraph (b) of Part F/S of Form 1-A.

We will provide more detailed comments relating to your offering statement following our review of a substantive amendment that addresses these deficiencies.

Please contact Ruairi Regan at 202-551-3269 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Milan Saha, Esq.