



DIVISION OF
CORPORATION FINANCE

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

January 5, 2022

Victor Altomare
Chief Executive Officer
Fearless Films, Inc.
467 Edgeley Blvd. Unit 2
Concord, ON L4K 4E9
Canada

**Re: Fearless Films, Inc.
Offering Statement on Form 1-A
Post-qualification Amendment No. 1
File No. 024-11698**

Dear Mr. Altomare:

This is to advise you that we do not intend to review your amendment.

We will consider qualifying your offering statement at your request. If a participant in your offering is required to clear its compensation arrangements with FINRA, please have FINRA advise us that it has no objections to the compensation arrangements prior to qualification.

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.

Please contact Janice Adeloeye at 202-551-3034 or Erin Jaskot at 202-551-3442 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Philip Magri