



DIVISION OF
CORPORATION FINANCE

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

July 6, 2023

Gary Loffredo
Chief Legal Officer
Cineverse Corp.
244 Fifth Avenue, Suite M289
New York, NY 10001

Re: Cineverse Corp.
Registration Statement on Form S-3
Filed June 30, 2023
File No. 333-273098

Dear Gary Loffredo:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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 Rucha Pandit at (202) 551-6022 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Carol Weiss Sherman