

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

DIVISION OF CORPORATION FINANCE

November 9, 2020

David Gandler Chief Executive Officer fuboTV Inc. 1330 Avenue of the Americas New York, NY 10019

> Re: fuboTV Inc. Registration Statement on Form S-1 Filed October 30, 2020 File No. 333-249783

Dear Mr. Gandler:

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 Nicholas Lamparski at (202) 551-4695 with any questions.

Sincerely,

Division of Corporation Finance Office of Trade & Services

cc: Robert G. Day