



DIVISION OF  
CORPORATION FINANCE

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

August 9, 2021

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

**Re: fuboTV Inc.**  
**Registration Statement on Form S-3**  
**Filed August 4, 2021**  
**File No. 333-258428**

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 Brian Fetterolf at 202-551-6613 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services