



DIVISION OF  
CORPORATION FINANCE

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

December 22, 2020

Andrew Warren  
Chief Financial Officer  
Eros STX Global Corp.  
3900 West Alameda Avenue, 32nd Floor  
Burbank, CA 91505

**Re: Eros STX Global Corp.**  
**Registration Statement on Form F-3**  
**Filed December 16, 2020**  
**File No. 333-251391**

Dear Mr. Warren:

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: Rick Madden