



DIVISION OF  
CORPORATION FINANCE

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

November 3, 2021

Ann Hand  
Chief Executive Officer  
Super League Gaming, Inc.  
2912 Colorado Ave., Suite #203  
Santa Monica, California 90404

**Re: Super League Gaming, Inc.**  
**Form 10-K For the Fiscal Year Ended December 31, 2020**  
**Filed March 19, 2021**  
**File No. 001-38819**

Dear Ms. Hand:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services