



DIVISION OF  
CORPORATION FINANCE

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

September 10, 2024

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

**Re: Super League Enterprise, Inc.**  
**Registration Statement on Form S-3**  
**Filed September 5, 2024**  
**File No. 333-281936**

Dear Ann Hand:

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

Please refer to Rule 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 Marion Graham at 202-551-6521 or Matthew Derby at 202-551-3334 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology