



DIVISION OF
CORPORATION FINANCE

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

February 27, 2020

Via E-mail

Ann Hand
Chief Executive Officer
Super League Gaming, Inc.
2906 Colorado Ave.
Santa Monica, California 90404

**Re: Super League Gaming, Inc.
Form 10-Q for the quarterly period ended September 30, 2019
Exhibit No. 10.1 – Commercial Partnership Agreement between Super League
Gaming, Inc., and ggCircuit, LLC, dated September 23, 2019
Filed November 14, 2019
File No. 001-38819**

Dear Ms. Hand:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance