



DIVISION OF  
CORPORATION FINANCE

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

February 17, 2022

Darren Marks  
Chief Executive Officer  
Grom Social Enterprises, Inc.  
2060 NW Boca Raton Blvd., #6  
Boca Raton, Florida 33431

**Re: Grom Social Enterprises, Inc.**  
**Registration Statement on Form S-1**  
**Filed February 11, 2022**  
**File No. 333-262639**

Dear Mr. Marks:

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 Kyle Wiley, Staff Attorney, at 202-344-5791 or Jan Woo, Legal Branch Chief, at 202-551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Soyoung Lee