



DIVISION OF  
CORPORATION FINANCE

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

September 23, 2020

Ezra Levine  
Chief Executive Officer  
Collectable Sports Assets, LLC  
333 Westchester Avenue, Suite W2100  
White Plains, NY 10604

**Re: Collectable Sports Assets, LLC**  
**Offering Statement on Form 1-A Post-qualification Amendment No. 1**  
**Filed September 16, 2020**  
**File No. 024-11178**

Dear Mr. Levine:

We have reviewed your amendment and do not have any comments.

We will consider qualifying your offering statement at your request. If a participant in your offering is required to clear its compensation arrangements with FINRA, please have FINRA advise us that it has no objections to the compensation arrangements prior to qualification.

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.

You may contact Scott Anderegg at (202) 551-3342 or Mara Ransom at 202-551-3264 if you have any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services