



DIVISION OF
CORPORATION FINANCE

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

June 17, 2022

James Purcell
Chief Financial Officer
EBET, Inc.
197 E. California Ave. Ste. 302
Las Vegas, NV 89104

Re: EBET, Inc.
Registration Statement on Form S-3
Filed on June 10, 2022
File No. 333-265538

Dear Mr. Purcell:

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 Janice Adeloyle at 202-551-3034 or Lilyanna Peyser at 202-551-3222 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services