



DIVISION OF  
CORPORATION FINANCE

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

March 23, 2023

Matt Lourie  
Chief Financial Officer  
EBET, Inc.  
3960 Howard Hughes Parkway, Suite 500  
Las Vegas, NV 89169

**Re: EBET, Inc.**  
**Registration Statement on Form S-1**  
**Filed March 17, 2023**  
**File No. 333-270668**

Dear Matt Lourie:

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 Rucha Pandit at (202) 551-6022 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Cavas Pavri