

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

March 21, 2024

Ann Hand Chief Executive Officer Super League Enterprise, Inc. 2912 Colorado Ave., Suite #203 Santa Monica, California 90404

> Re: Super League Enterprise, Inc. Registration Statement on Form S-3 Filed March 15, 2024 File No. 333-277974

Dear Ann Hand:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 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 Alexandra Barone at 202-551-8816 with any questions.

Sincerely,

Division of Corporation Finance Office of Technology

cc: Jack Kennedy