



DIVISION OF  
CORPORATION FINANCE

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

December 17, 2024

Ann Hand  
Chief Executive Officer  
Super League Enterprise, Inc.  
2856 Colorado Ave.  
Santa Monica, California 90404

**Re: Super League Enterprise, Inc.**  
**Registration Statement on Form S-3**  
**Filed December 13, 2024**  
**File No. 333-283812**

Dear Ann Hand:

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 Aliya Ishmukhamedova at 202-551-7519 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Daniel W. Rumsey, Esq.