

May 6, 2024

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

**RE: Super League Enterprise, Inc.
Registration Statement on Form S-3
(File No. 333-277974)**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Super League Enterprise, Inc. (the “*Registrant*”) hereby requests acceleration of the effectiveness of the Registration Statement on Form S-3 (File No. 333-277974) (the “*Registration Statement*”) to 4:00 p.m Eastern Time on Wednesday, May 8, 2024, or as soon as is practicable thereafter.

Upon grant of our request to accelerate effectiveness, we would appreciate your communicating with our counsel, Disclosure Law Group, a Professional Corporation, by calling Mr. Jack Kennedy at (619) 272-7064, to confirm the exact time at which the Registration Statement was declared effective.

Very truly yours,

SUPER LEAGUE ENTERPRISE, INC.

/s/ Ann Hand

Ann Hand

Chief Executive Officer and Chair

cc: Jack Kennedy, Disclosure Law Group, a Professional Corporation