

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

FORM S-8

REGISTRATION STATEMENT  
UNDER  
THE SECURITIES ACT OF 1933

**SUPER LEAGUE ENTERPRISE, INC.**  
(Exact name of registrant as specified in its charter)

**Delaware**  
(State or Other Jurisdiction  
of Incorporation or Organization)

**47-1990734**  
(I.R.S. Employer  
Identification No.)

**2450 Colorado Avenue, Suite 100E**  
**Santa Monica, California 90404**  
**(213) 421-1920**  
(Address of Principal Executive Offices)

**SUPER LEAGUE ENTERPRISE, INC.**  
**2025 OMNIBUS EQUITY INCENTIVE PLAN**  
(Full title of the plan)

**Matthew Edelman**  
**Chief Executive Officer**  
**Super League Enterprise, Inc.**  
**2450 Colorado Avenue, Suite 100E**  
**Santa Monica, California 90404**  
**(213) 421-1920**  
(Name, Address and Telephone Number, Including Area Code, of Agent for Service)

*Copies to:*

Daniel W. Rumsey, Esq.  
Jack P. Kennedy, Esq.  
Disclosure Law Group, a Professional Corporation  
600 West Broadway, Suite 700  
San Diego, California 92101  
(619) 272-7050

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer	<input type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input checked="" type="checkbox"/>	Smaller reporting company	<input checked="" type="checkbox"/>
		Emerging growth company	<input type="checkbox"/>

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act. ☐

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## EXPLANATORY NOTE

This Registration Statement on Form S-8 (this Registration Statement) is filed by Super League Enterprise, Inc. (the “*Registrant*”) to register a total of 75,000 shares of its common stock, \$0.001 par value per share (“*Common Stock*”) of which up to 32,500 that may be issued as new awards under the Registrant’s 2025 Omnibus Equity Incentive Plan (the “*2025 Plan*”), and up to 42,500 shares of Common Stock may be issued upon exercise of previously issued awards under the 2025 Plan (the “*Prior Awards*”).

With respect to the 2025 Plan, shares of Common Stock initially reserved for issuance under the 2025 Plan consist of (i) 75,000 shares of Common Stock registered pursuant to this Registration Statement, which amount includes the shares of Common Stock issuable upon exercise of the Prior Awards, plus (ii) unallocated shares of Common Stock available for issuance under the Registrant’s Amended and Restated 2014 Stock Option and Incentive Plan (the “*Prior Plan*”) as of June 9, 2025, the effective date of the 2025 Plan, that were not subject to outstanding awards (the “*Carryover Shares*”), and shares under the 2025 Plan that are cancelled, forfeited, expired, terminated, unearned or settled in cash, which in any such case does not result in the issuance of shares (the “*Unused Shares*”). On June 9, 2025, at the Registrant’s 2019 Annual Meeting of Stockholders, the Registrant’s stockholders approved the 2025 Plan to succeed the Prior Plan. Accordingly, no future awards will be made under the Prior Plan as of June 9, 2025.

With regard to Unused Shares, such shares cover any shares subject to outstanding options or other equity awards under the 2025 Plan that are forfeited, expire or otherwise terminate without issuance of the stock, or if any such Award is settled for cash or otherwise does not result in the issuance of all or a portion of the Shares subject to such Award (other than Shares tendered or withheld in connection with the exercise of an Award or the satisfaction of withholding tax liabilities), the Shares to which those Awards were subject, shall, to the extent of such forfeiture, expiration, termination, cash settlement or non-issuance, again be available for delivery with respect to Awards under the 2025 Plan.

Concurrently with the filing of this Registration Statement, the Registrant is filing a post-effective amendment to its prior registration statements on Form S-8 originally filed with the Securities and Exchange Commission (the “*Commission*”) on May 11, 2020 (File No. 333-238143), August 23, 2021 (File No. 333-258996), February 21, 2023 (File No. 333-269875), and April 22, 2024 (File No. 333-278863), to cover the issuance of the Carryover Shares from the 2019 Plan.

## PART I

### INFORMATION REQUIRED IN THE 10(a) PROSPECTUS

The information called for by Part I of Form S-8 is omitted from this Registration Statement in accordance with Rule 428 of the Securities Act of 1933, as amended (the *Securities Act*) and the instructions to Form S-8. In accordance with the rules and regulations of the Securities and Exchange Commission (the *Commission*) and the instructions to Form S-8, such documents are not being filed with the Commission either as part of this Registration Statement or as prospectuses or prospectus supplements pursuant to Rule 424.

## PART II

### INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

The information called for by Part I of Form S-8 is omitted from this Registration Statement in accordance with Rule 428 of the Securities Act of 1933, as amended (the “*Securities Act*”), and the instructions to Form S-8. In accordance with the rules and regulations of the Securities and Exchange Commission (the “*Commission*”) and the instructions to Form S-8, such documents are not being filed with the Commission either as part of this Registration Statement or as prospectuses or prospectus supplements pursuant to Rule 424.

#### Item 3. Incorporation of Documents by Reference.

The following documents, which have been previously filed by the Company with the SEC are hereby incorporated by reference in this Registration Statement:

- our [Annual Report on Form 10-K](#) for the year ended December 31, 2024, filed on March 31, 2025 [as amended](#) on April 30, 2025;
- our [Quarterly Report on Form 10-Q](#) for the quarter ended March 31, 2025, filed on May 15, 2025;
- our [Current Report on Form 8-K](#) filed on January 8, 2025;
- our [Current Report on Form 8-K](#) filed on February 14, 2025;
- our [Current Report on Form 8-K](#) filed on April 3, 2025;
- our [Current Report on Form 8-K](#) filed on April 11, 2025;
- our [Current Report on Form 8-K](#) filed on May 6, 2025;
- our [Current Report on Form 8-K](#) filed on May 12, 2025;
- our [Current Report on Form 8-K](#) filed on May 15, 2025;
- our [Current Report on Form 8-K](#) filed on May 16, 2025;
- our [Current Report on Form 8-K](#) filed on May 22, 2025;
- our [Current Report on Form 8-K](#) filed on May 30, 2025;
- our [Current Report on Form 8-K](#) filed on June 2, 2025;
- our [Current Report on Form 8-K](#) filed on June 10, 2025;
- our [Current Report on Form 8-K](#) filed on June 20, 2025;

- our [Current Report on Form 8-K](#) filed on July 7, 2025;
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- our [Current Report on Form 8-K](#) filed on July 8, 2025;
- our [Current Report on Form 8-K](#) filed on July 11, 2025;
- our [Current Report on Form 8-K](#) filed on July 14, 2025; and
- the description of our Common Stock which is registered under Section 12 of the Exchange Act, in our [Registration Statement on Form 8-A](#), filed on February 21, 2019, including any amendment or reports filed for the purposes of updating this description.

Until such time that a post-effective amendment to this Registration Statement has been filed which indicates that all securities offered hereby have been sold or which deregisters all securities remaining unsold at the time of such amendment, all documents subsequently filed by the Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act shall be deemed to be incorporated by reference in this Registration Statement and to be a part hereof from the date of filing of such documents. Any statement contained herein or in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any subsequently filed document which is also deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

**Item 4. Description of Securities.**

Not applicable

**Item 5. Interests of Named Experts and Counsel.**

Not applicable.

**Item 6. Indemnification of Directors and Officers**

Section 145(a) of the Delaware General Corporation Law (“*DGCL*”) provides, in general, that a Delaware corporation may indemnify any person who was or is a party, or is threatened to be made a party, to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (other than an action by or in the right of the corporation) because that person is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation or other enterprise. The indemnity may include expenses (including attorneys’ fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by the person in connection with such action, so long as the person acted in good faith and in a manner he or she reasonably believed was in or not opposed to the corporation’s best interests, and, with respect to any criminal action or proceeding, had no reasonable cause to believe his or her conduct was unlawful.

Section 145(b) of the DGCL provides, in general, that a Delaware corporation may indemnify any person who was or is a party, or is threatened to be made a party, to any threatened, pending or completed action or suit by or in the right of the corporation to obtain a judgment in its favor because the person is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation or other enterprise. The indemnity may include expenses (including attorneys’ fees) actually and reasonably incurred by the person in connection with the defense or settlement of such action, so long as the person acted in good faith and in a manner the person reasonably believed was in or not opposed to the corporation’s best interests, except that no indemnification shall be permitted without judicial approval if a court has determined that the person is to be liable to the corporation with respect to such claim. Section 145(c) of the DGCL provides that, if a present or former director or officer has been successful in defense of any action referred to in Sections 145(a) and (b) of the DGCL, the corporation must indemnify such officer or director against the expenses (including attorneys’ fees) he or she actually and reasonably incurred in connection with such action.

Section 145(g) of the DGCL provides, in general, that a corporation may purchase and maintain insurance on behalf of any person who is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation or other enterprise against any liability asserted against and incurred by such person, in any such capacity, or arising out of his or her status as such, whether or not the corporation could indemnify the person against such liability under Section 145 of the DGCL.

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Our Second Amended and Restated Certificate of Incorporation, as amended (“*Charter*”), and our Amended and Restated Bylaws (“*Bylaws*”) provide for the indemnification of our directors and officers to the fullest extent permitted under the DGCL.

We also may enter into separate indemnification agreements with our directors and officers in addition to the indemnification provided for in our Charter and Bylaws. These indemnification agreements will provide, among other things, that we will indemnify our directors and officers for certain expenses, including damages, judgments, fines, penalties, settlements and costs and attorneys’ fees and disbursements, incurred by a director or officer in any claim, action or proceeding arising in his or her capacity as a director or officer of the company or in connection with service at our request for another corporation or entity. The indemnification agreements also provide for procedures that will apply in the event that a director or officer makes a claim for indemnification.

We also maintain a directors’ and officers’ insurance policy pursuant to which our directors and officers are insured against liability for actions taken in their capacities as directors and officers.

Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions or otherwise, the registrant has been advised that in the opinion of the SEC such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable.

**Item 7. Exemption from Registration Claimed**

Not applicable.

**Item 8. Exhibits**

Exhibit No.	Name	Incorporation by Reference
3.1	<a href="#">Second Amended and Restated Certificate of Incorporation of Super League Gaming, Inc., dated November 19, 2018.</a>	Exhibit 3.1 to the Registration Statement, filed on January 4, 2019
3.2	<a href="#">Second Amended and Restated Bylaws of Super League Enterprise, Inc.</a>	Exhibit 3.2 to the Registration Statement, filed on January 4, 2019.
3.3	<a href="#">Certificate of Amendment to the Second Amended and Restated Certificate of Incorporation of Super League Gaming, Inc., dated February 8, 2019.</a>	Exhibit 3.3 to the Amendment No. 2 to the Registration Statement, filed on February 12, 2019
3.4	<a href="#">Certificate of Amendment to the Second Amended and Restated Certificate of Incorporation of Super League Gaming, Inc., dated July 24, 2020</a>	Exhibit 3.1 to the Current Report on Form 8-K, filed on July 24, 2020
3.5	<a href="#">Certificate of Amendment to the Second Amended and Restated Certificate of Incorporation, as amended</a>	Exhibit 3.2 to the Current Report on Form 8-K, filed on June 2, 2023
3.6	<a href="#">Certificate of Amendment to the Second Amended and Restated Certificate of Incorporation, as Amended, of Super League Gaming, Inc.</a>	Exhibit 3.1 to the Current Report on Form 8-K, filed on September 8, 2023
3.7	<a href="#">Certificate of Amendment to the Second Amended and Restated Certificate of Incorporation, as amended</a>	
3.8	<a href="#">Amendment to the Second Amended and Restated Bylaws of Super League Enterprise, Inc.</a>	Exhibit 3.1 to the Current Report on Form 8-K, filed on June 10, 2024
5.1	<a href="#">Opinion of Disclosure Law Group, a Professional Corporation.</a>	
23.1	<a href="#">Consent of Independent Registered Public Accounting Firm – WithumSmith+Brown, PC (filed herewith).</a>	
23.2	<a href="#">Consent of Disclosure Law Group, a Professional Corporation (included in Exhibit 5.1)</a>	
24.1	<a href="#">Power of Attorney (filed on the signature page hereto)</a>	
99.1	<a href="#">Super League Gaming, Inc. Amended and Restated 2014 Stock Option and Incentive Plan</a>	Exhibit 10.1 to the Registration Statement, filed on January 4, 2019.
99.2	<a href="#">Super League Enterprise, Inc. 2025 Omnibus Equity Incentive Plan</a>	Annex B from Registrant’s Definitive Proxy Statement on Schedule 14 A, filed with the Commission on May 19, 2025.
107	<a href="#">Filing Fee Table</a>	

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**Item 9. Undertakings**

(a) The undersigned Registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act; and

(ii) To reflect in the prospectus any facts or events arising after the effective date of this Registration Statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the Registration Statement; and

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the Registration Statement or any material change to such information in the Registration Statement; and

(2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof; and

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

*Provided, however,* that paragraphs (1)(i) and (1)(ii) above do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the Company pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in the Registration Statement.

(b) The undersigned Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the Registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in this Registration Statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the SEC such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

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## SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the city of Santa Monica, State of California, on August 11, 2025.

## SUPER LEAGUE ENTERPRISE, INC.

By: /s/ Matthew Edelman  
Matthew Edelman  
Chief Executive Officer

## POWER OF ATTORNEY

KNOWN ALL MEN BY THESE PRESENTS, that each person whose signature below constitutes and appoints Matthew Edelman as attorney-in-fact, with power of substitution, for him in any and all capacities, to sign any amendments to this Registration Statement on Form S-8, and file the same, with exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, hereby ratifying and confirming all that each of said attorneys-in-fact, or his substitute or substitutes, may do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

Signature	Title	Date
<u>/s/ Matthew Edelman</u> Matthew Edelman	Chief Executive Officer (Principal Executive Officer)	August 11, 2025
<u>/s/ Clayton Haynes</u> Clayton Haynes	Chief Financial Officer (Principal Financial and Accounting Officer)	August 11, 2025
<u>/s/ Ann Hand</u> Ann Hand	Executive Chair	August 11, 2025
<u>/s/ Jeff Gehl</u> Jeff Gehl	Director	August 11, 2025
<u>/s/ Kristin Patrick</u> Kristin Patrick	Director	August 11, 2025
<u>/s/ Bant Breen</u> Bant Breen	Director	August 11, 2025
<u>/s/ Mark Jung</u> Mark Jung	Director	August 11, 2025

**CERTIFICATE OF AMENDMENT  
OF  
SECOND AMENDED AND RESTATED CERTIFICATE OF INCORPORATION  
OF  
SUPER LEAGUE ENTERPRISE, INC.**

Pursuant to Section 242 of the General Corporation Law of the State of Delaware, Super League Enterprise, Inc., a corporation organized under and existing by virtue of the General Corporation Law of the State of Delaware, DOES HEREBY CERTIFY:

1. The name of the corporation is Super League Enterprise, Inc. (the “**Corporation**”).
2. The Corporation hereby amends the following provision of the Corporation’s Second Amended and Restated Certificate of Incorporation, as amended (the “**Certificate of Incorporation**”) by deleting the first paragraph of Article FOURTH in its entirety and replacing it with the following new paragraphs:

**FOURTH:** The total number of shares which the Corporation shall have authority to issue is four hundred and ten million (410,000,000) shares, of which four hundred million (400,000,000) shares shall be common stock, par value \$0.001 per share (“**Common Stock**”), and ten million (10,000,000) shares shall be preferred stock, par value \$0.001 per share (“**Preferred Stock**”). The Board of Directors of the Corporation may divide the Preferred Stock into any number of series, fix the designation and number of each such series, and determine or change the designation, relative rights, preferences, and limitations of any series of Preferred Stock. The Board of Directors (within the limits and restrictions of the adopting resolutions) may also increase or decrease the number of shares of Preferred Stock initially fixed for any series, but no decrease may reduce the number below the shares of Preferred Stock then outstanding and duly reserved for issuance.

Upon the effectiveness of this Certificate of Amendment to the Second Amended and Restated Certificate of Incorporation of the Corporation (the “**Effective Time**”), every forty (40) shares of the Corporation’s Common Stock issued and outstanding immediately prior to the Effective Time (the “**Old Common Stock**”), will automatically and without any action on the part of the respective holders thereof be combined, reclassified and changed into one (1) share of Common Stock of the Corporation (the “**New Common Stock**”). The Board of Directors shall make provision for the issuance of that number of fractions of New Common Stock such that any fractional share of a holder otherwise resulting from the Reverse Stock Split shall be rounded up to the next whole number of shares of New Common Stock. The combination and conversion of the Old Common Stock shall be referred to as the “**Reverse Stock Split**.”

The Corporation shall not be obligated to issue certificates evidencing the shares of New Common Stock outstanding as a result of the Reverse Stock Split unless and until the certificates evidencing the shares held by a holder prior to the Reverse Stock Split are either delivered to the Corporation or its transfer agent, or the holder notifies the Corporation or its transfer agent that such certificates have been lost, stolen or destroyed and executes an agreement satisfactory to the Corporation to indemnify the Corporation from any loss incurred by it in connection with such certificates. Each stock certificate that, immediately prior to the Effective Time, represented shares of Old Common Stock shall, from and after the Effective Time, automatically and without the necessity of presenting the same for exchange, represent that number of whole shares of New Common Stock into which the shares of Old Common Stock represented by such certificate shall have been reclassified; *provided, however*, that each holder of record of a certificate that represented shares of Old Common Stock shall receive, upon surrender of such certificate, a new certificate representing the number of whole shares of New Common Stock into which the shares of Old Common Stock represented by such certificate shall have been reclassified.”

3. This amendment has been duly adopted in accordance with the provisions of Section 242 of the General Corporation Law of the State of Delaware.
4. This amendment shall be effective at 12:01 a.m. on June 23, 2025.

IN WITNESS WHEREOF, this Certificate of Amendment has been executed by a duly authorized officer of this Corporation on this 17th day of June, 2025.

Super League Enterprise, Inc.

By: /s/ Matthew Edelman  
Matthew Edelman  
Chief Executive Officer



DISCLOSURE LAW GROUP  
a Professional Corporation



August 11, 2025

Super League Enterprise, Inc.  
2450 Colorado Ave., Ste 100E  
Santa Monica, CA 90404

Ladies and Gentlemen:

We have acted as counsel to Super League Enterprise, Inc., a Delaware corporation (the “*Company*”), in connection with the preparation of a Registration Statement on Form S-8 (the “*Registration Statement*”) under the Securities Act of 1933, as amended (the “*Act*”). The Registration Statement relates to the registration of a total of 75,000 shares (the “*Plan Shares*”) of the Company’s common stock, par value \$0.001, issuable under the Super League Enterprise, Inc., 2025 Omnibus Equity Incentive Plan (the “*Plan*”).

In connection with this opinion letter, we have examined and relied upon the Registration Statement, the Company’s Second Amended and Restated Certificate of Incorporation, as amended, and Amended and Restated Bylaws, as currently in effect, and the originals or copies certified to our satisfaction of such records, documents, certificates, memoranda and other instruments as we have deemed relevant in connection with this opinion. We have assumed the genuineness and authenticity of all documents submitted to us as originals, the conformity to originals of all documents submitted to us as copies, and the accuracy, completeness and authenticity of certificates of public officials.

The opinions set forth in this letter are limited to the Delaware General Corporation Law and the law of the State of California, in each case as in effect on the date hereof. We are not rendering any opinion as to compliance with any federal or state antifraud law, rule or regulation relating to securities or to the sale or issuance thereof. On the basis of the foregoing, and in reliance thereon, and subject to the qualifications herein stated, we are of the opinion that the Plan Shares have been duly authorized by all necessary corporate action on the part of the Company, and when and to the extent issued in accordance with the terms of the Plan and, with respect to the Plan Shares, when and to the extent issued in accordance with the terms of any award agreement entered into under the Plan, the Plan Shares will be validly issued, fully paid and nonassessable.

We hereby consent to the use of this opinion as Exhibit 5.1 to the Registration Statement. In giving such consent, we do not hereby admit that we are acting within the category of persons whose consent is required under Section 7 of the Act or the rules or regulations of the U.S. Securities and Exchange Commission thereunder.

Very truly yours,

/s/ Disclosure Law Group

Disclosure Law Group, a Professional Corporation

600 West Broadway Suite 700 San Diego CA 92101 T 619.272.7050

[www.disclosurelawgroup.com](http://www.disclosurelawgroup.com)

**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We consent to the incorporation by reference in the Registration Statement on Form S-8 of Super League Enterprise, Inc. and Subsidiaries (the “Company”) of our report dated March 31, 2025, relating to the consolidated financial statements of the Company as of December 31, 2024 and 2023 and for the years then ended, which includes an explanatory paragraph relating to the Company’s ability to continue as a going concern, appearing in the Company’s Annual Report on Form 10-K for the years ended December 31, 2024 and 2023.

/s/ WithumSmith+Brown, PC  
Whippany, New Jersey  
August 11, 2025

**Super League Enterprise, Inc.**

	Security Type	Security Class Title	Fee Calculation Rule	Amount Registered	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
1	Equity	Common Stock, \$0.001 par value per share: To be issued under the 2025 Omnibus Equity Incentive Plan	Other	75,000	\$ 4.12	\$ 309,000.00	0.0001531	\$ 47.31
Total Offering Amounts:						\$ 309,000.00		\$ 47.31
Total Fee Offsets:								\$ 0.00
Net Fee Due:								\$ 47.31

1

(3) Estimated solely for purposes of calculating the registration fee pursuant to Securities Act Rule 457(c) and (h) based on the average of the high and low prices of the Registrant's Common Stock reported on the Nasdaq Capital Market on August 7, 2025.

☒ Not Applicable[illegible]