



February 21, 2019

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attn: Heather Clark, Melissa Raminpour, John Dana Brown and Anne Parker

**RE: Super League Gaming, Inc.
Registration Statement on Form S-1, as amended
(File No. 333-229144)**

Acceleration Request

**Requested Date: February 25, 2019
Requested Time: 4:00 P.M. Eastern Time**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Super League Gaming, Inc. (the "*Company*") hereby requests acceleration of the effective date of the Registration Statement on Form S-1, as amended (File No. 333-229144) (the "*Registration Statement*"). We respectfully request that the Registration Statement be declared effective at the "Requested Date" and "Requested Time" set forth above or at such later time as the Company or its counsel may orally request via telephone call to the staff of the Division of Corporation Finance of the Securities and Exchange Commission. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Disclosure Law Group, a Professional Corporation, by calling Ms. Jessica Sudweeks at (619) 272-7063.

Very truly yours,

SUPER LEAGUE GAMING, INC.

/s/ Ann Hand

Ann Hand

Chief Executive Officer, President and Chair

cc: Clayton Haynes, Super League Gaming, Inc.

Daniel W. Rumsey, Disclosure Law Group, a Professional Corporation
Jessica R. Sudweeks, Disclosure Law Group, a Professional Corporation

Ben A. Stacke, Faegre Baker Daniels LLP
Jonathan R. Zimmerman, Faegre Baker Daniels LLP
Ryan R. Woessner, Faegre Baker Daniels LLP
