

SNAIL, INC.  
12049 Jefferson Boulevard  
Culver City, California 90230

October 26, 2023

*VIA EDGAR*

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

Attention: Marion Graham and Jan Woo

**Re: Snail, Inc.  
Registration Statement on Form S-1, as amended  
File No. 333-274626**

**ACCELERATION REQUEST**

Requested Date: October 30, 2023  
Requested Time: 4:00 P.M. Eastern Time

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the “**Act**”), Snail, Inc. (the “**Company**”) hereby requests that the effective date of the above-referenced registration statement (“the **Registration Statement**”) be accelerated to October 30, 2023 at 4:00 p.m., Eastern Time, or as soon thereafter as practicable. In making this acceleration request, the Company acknowledges that it is aware of its responsibilities under the Act.

Once the Registration Statement is effective, please orally confirm the event with our counsel, Lahdan S. Rahmati of Lucosky Brookman LLP, at (310) 948-9968. Thank you very much.

Sincerely yours,

SNAIL, INC.

*/s/ Jim S. Tsai*

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Jim S. Tsai  
Chief Executive Officer

cc: Lahdan S. Rahmati, Esq.

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