

November 3, 2022

Heidy Chow
Chief Financial Officer
Snail, Inc.
12049 Jefferson Blvd
Culver City, CA 90230

Re: Snail, Inc.
Amendment No. 2 to
Filed October 26,
File No. 333-267483

Registration Statement on Form S-1
2022

Dear Heidy Chow:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Amendment No. 2 to Registration Statement on Form S-1 Filed October 26, 2022

Cover Page

1. Disclose whether your offering is contingent on final approval of your NASDAQ listing on your cover page. Please ensure the disclosure is consistent with your underwriting agreement.
2. To the extent you intend to proceed with your offering if your NASDAQ listing is denied, revise your cover page to indicate that the offering is not contingent on NASDAQ approval of your listing application and that if the shares are not approved for listing, you may experience difficulty selling your shares. Include risk factor disclosures to address the impact on liquidity and the value of shares.

Heidy Chow
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November NameSnail,
2022 Inc.
November
Page 2 3, 2022 Page 2
FirstName LastName
Risk Factors, page 13

3. We note recent instances of extreme stock price run-ups followed by rapid price declines and stock price volatility seemingly unrelated to company performance following a number of recent initial public offerings, particularly among companies with relatively smaller public floats. Revise to include a separate risk factor addressing the potential for rapid and substantial price volatility and any known factors

particular to your offering that
may add to this risk and discuss the risks to investors when investing
in stock where the
price is changing rapidly. Clearly state that such volatility,
including any stock-run up,
may be unrelated to your actual or expected operating performance and
financial
condition or prospects, making it difficult for prospective investors
to assess the rapidly
changing value of your stock.

You may contact Joseph Cascarano, Senior Staff Accountant, at (202)
551-3376 or
Robert Littlepage, Accounting Branch Chief, at (202) 551-3361 if you have
questions regarding
comments on the financial statements and related matters. Please contact
Patrick Faller, Staff
Attorney, at (202) 551-4438 or Jeff Kauten, Staff Attorney, at (202) 551-3447
with any other
questions.

Sincerely,

Division of

Office of

Corporation Finance

Technology

cc: Byron Rooney