

January 16, 2024

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

quarterly period ended September 30, 2023
2023

Re: Snail, Inc.
Form 10-Q for the
Filed November 14,
File No. 001-41556

Dear Heidy Chow:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Technology