



DIVISION OF  
CORPORATION FINANCE

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

August 20, 2024

Brian Parisi  
Chief Financial Officer  
Kartoon Studios, Inc.  
190 N. Canon Drive, 4th Floor  
Beverly Hills, CA 90210

**Re: Kartoon Studios, Inc.**  
**Form 10-K for the Year Ended December 31, 2023**  
**File No. 001-37950**

Dear Brian Parisi:

We have completed our review of your filings. 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 Trade & Services