



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

March 13, 2017

Justin Bailey  
Chief Executive Officer  
Fig Publishing, Inc.  
599 Third St., Suite 211  
San Francisco, CA 94107

**Re: Fig Publishing, Inc.  
Post-qualification Amendment No. 3 to Offering Statement on Form 1-A  
Filed March 3, 2017  
File No. 024-10507**

Dear Mr. Bailey:

We have reviewed your revised post-qualification amendment 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 offering 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 offering statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our February 22, 2017.

The Current Game, Developer and Shares, page 47

1. We note your amended disclosure made in response to prior comment 3. Please clarify, if true, that the financial information presented is not a complete representation of the financial performance of the games because it does not include all the cost or expenses that would impact whether a game is profitable. Also, revise to state, if true, that such information was not prepared in accordance with GAAP, nor audited in accordance with GAAS.

Justin Bailey  
Fig Publishing, Inc.  
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Please contact Ivan Griswold, Staff Attorney, at (202) 551-3853 or me at (202) 551-3483 any other questions.

Sincerely,

/s/ Katherine Wray

Katherine Wray  
Attorney-Advisor  
Office of Information Technologies  
and Services

cc: Richard Baumann, Esq.,  
Ellenoff Grossman & Schole LLP