

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

May 9, 2024

Rob Phythian Chief Executive Officer SharpLink Gaming, Inc. 333 Washington Avenue North, Suite 104 Minneapolis, MN 55401

Re: SharpLink Gaming, Inc.
Registration Statement on Form S-3
Filed May 2, 2024
File No. 333-279065

Dear Rob Phythian:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Edwin Kim at 202-551-3297 or Matthew Derby at 202-551-3334 with any questions.

Sincerely,

Division of Corporation Finance Office of Technology

cc: Elliot Lee, Esq.