



DIVISION OF  
CORPORATION FINANCE

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

May 8, 2020

Frank Ng  
Chief Executive Officer  
Allied Esports Entertainment, Inc.  
17877 Von Karman Avenue, Suite 300  
Irvine, California, 92614

**Re: Allied Esports Entertainment, Inc.  
Registration Statement on Form S-1  
Filed May 1, 2020  
File No. 333-237977**

Dear Mr. Ng:

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 Katherine Bagley at (202) 551-2545 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services