

February 27, 2020

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549-0406
Attention: Jacqueline Kaufman, Staff Attorney

**Re: Allied Esports Entertainment, Inc.
Request to Withdraw Registration Statement on Form S-1, as amended
Registration No. 333-235602**

Ladies and Gentlemen:

Pursuant to Rule 477 of Regulation C under the Securities Act of 1933, as amended, Allied Esports Entertainment, Inc. (the "**Registrant**") hereby respectfully requests that the Securities and Exchange Commission (the "**Commission**") consent to the withdrawal of the Registration Statement on Form S-1 (File No. 333-235602), together with all exhibits and amendments thereto (collectively, the "**Registration Statement**") effective as of the date hereof or as soon as practicable thereafter.

The Registration Statement has not been declared effective and no securities covered by the Registration Statement have been issued or sold. The Registrant has decided not to pursue the offering due to market conditions. Based on the foregoing, the Registrant submits that the withdrawal of the Registration Statement is consistent with the public interest and protection of investors.

Pursuant to Rule 477(b), the Registrant understands that this request for withdrawal of the Registration Statement will be deemed granted as of the date hereof unless the Registrant receives notice from the Commission within 15 days of the date hereof that such request will not be granted.

In accordance with Rule 457(p) of Regulation C, the Registrant requests that all fees paid to the Commission in connection with the filing of the Registration Statement be credited for future use.

Please do not hesitate to contact Bradley Pederson, Esq. of Maslon LLP, counsel to the Registrant, at (612) 672-8341 with any questions with regard to this matter.

Sincerely,

Allied Esports Entertainment, Inc.

By: /s/ Frank Ng
Chief Executive Officer

cc: Bradley Pederson, Esq. (Maslon LLP)