



DIVISION OF
CORPORATION FINANCE

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

January 16, 2024

Heidy Chow
Chief Financial Officer
Snail, Inc.
12049 Jefferson Blvd.
Culver City, CA 90230

Re: Snail, Inc.

Form 10-Q for the quarterly period ended September 30, 2023

Filed November 14, 2023

File No. 001-41556

Dear Heidy Chow:

We have completed our review of your filing. 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 Technology