



DIVISION OF
CORPORATION FINANCE

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

September 25, 2024

William T. Duffy
Chief Financial Officer
Goal Acquisitions Corp.
12600 Hill Country Blvd Building R, Suite 275
Bee Cave, TX 78738

Re: Goal Acquisitions Corp.
Form 10-K for the year ended December 31, 2023
Filed April 16, 2024
File No. 001-40026

Dear William T. Duffy:

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 Real Estate & Construction