



DIVISION OF  
CORPORATION FINANCE

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

March 11, 2025

Justin Kenna  
Chief Executive Officer  
GameSquare Holdings, Inc.  
6775 Cowboys Way, Ste. 1335  
Frisco, TX 75034

**Re: GameSquare Holdings, Inc.**  
**Registration Statement on Form S-3**  
**Filed March 4, 2025**  
**File No. 333-285543**

Dear Justin Kenna:

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 Eddie Kim at 202-679-6943 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: JR Lanis