



DIVISION OF  
CORPORATION FINANCE

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

September 23, 2025

Scott Klossner  
Chief Financial Officer  
Angel Studios, Inc.  
295 W Center Street  
Provo, Utah 84601

**Re: Angel Studios, Inc.**  
**Registration Statement on Form S-1**  
**Filed September 16, 2025**  
**File No. 333-290281**

Dear Scott Klossner:

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 Nicholas Nalbantian at 202-551-7470 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Mark Bonham