

July 28, 2020

VIA EDGAR

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

**Re: Allied Esports Entertainment, Inc.
Registration Statement on Form S-1, as amended
Registration No. 333-239584**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Allied Esports Entertainment, Inc. (the "**Company**") hereby respectfully requests that the effectiveness of the Registration Statement on Form S-1 (File No. 333-239584) of the Company, filed with the Securities and Exchange Commission (the "**Commission**") on July 1, 2020 (as amended, the "**Registration Statement**"), be accelerated so that such Registration Statement shall become effective at 9:00 a.m., Eastern Time, on Friday, July 31, 2020 or as soon as possible thereafter.

It would be appreciated if, promptly after the Registration Statement has become effective, you would so inform our outside counsel, Bradley Pederson of Maslon LLP, by telephone at (612) 672-8341 or by email at Bradley.Pederson@maslon.com.

Sincerely,

ALLIED ESPORTS ENTERTAINMENT, INC.

By: /s/ Frank Ng
Chief Executive Officer

cc: Bradley Pederson, Esq. (Maslon LLP)