

November 8, 2022

**VIA EDGAR TRANSMISSION AND FEDEX**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Joseph Cascarano  
Robert Littlepage  
Patrick Faller  
Jeff Kauten

**Re: Snail, Inc.  
Registration Statement on Form S-1  
Registration No. 333-267483**

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, we hereby request acceleration of the effective date of the Registration Statement on Form S-1 (File No. 333-267483) (the "**Registration Statement**") of Snail, Inc. (the "**Company**"). We respectfully request that the Registration Statement become effective as of 4:00 P.M. Eastern Time on Wednesday, November 9, 2022, or as soon as practicable thereafter, or at such other time as our legal counsel, Davis Polk & Wardwell LLP, may request by a telephone call to the staff of the U.S. Securities and Exchange Commission. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Davis Polk & Wardwell LLP, by calling Byron B. Rooney at (212) 450-4658.

[Signature page follows]

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Very truly yours,

**Snail, Inc.**

By:

/s/ Jim S. Tsai

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Name: Jim S. Tsai

Title: Chief Executive Officer

*[Signature Page to Acceleration Request]*

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