

**Kartoon Studios, Inc.**  
**190 N. Canon Drive, 4th Fl.**  
**Beverly Hills, CA 90210**

January 3, 2024

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Mail Stop 3561  
Washington, D.C. 20549

Re: **Kartoon Studios, Inc.**  
**Registration Statement on Form S-3**  
**Initially filed on December 22, 2023**  
**File No. 333-276259**  
**Acceleration Request**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Exchange Act of 1933, as amended, Kartoon Studios, Inc. (the "Company") hereby requests that the effectiveness of the above-captioned Registration Statement on Form S-3 be accelerated to Friday, January 5, 2024, at 4:30 p.m., Eastern Time, or as soon as thereafter practicable.

Any questions should be addressed to Michael S. Lee, Esq., at Reed Smith LLP, 599 Lexington Avenue, New York, New York 10022, telephone (212) 549-0358.

Thank you very much.

Very truly yours,

**KARTOON STUDIOS, INC.**

/s/ Andy Heyward

By: Andy Heyward  
Title: Chief Executive Officer

cc: Securities and Exchange Commission  
Kate Beukenkamp

Kartoon Studios, Inc.  
Brian Parisi, Chief Financial Officer  
Michael Jaffa, Chief Operating Officer

Reed Smith LLP  
Michael S. Lee, Esq.