

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

January 16, 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 July 26, 2023
File No. 333-273427
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 Thursday, January 18, 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/ Michael Jaffa

By: Michael Jaffa
Title: Chief Operating 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.