

**Roth Capital Partners, LLC**  
**888 San Clemente Drive**  
**Newport Beach, CA 92660**

December 16, 2024

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: Kartoon Studios, Inc. (the "Company")**  
**Registration Statement on Form S-1 (File No. 333-282385)**

Ladies and Gentlemen:

In connection with the above-captioned registration statement, and pursuant to Rule 461 under the Securities Act of 1933, as amended (the "Act"), Roth Capital Partners, LLC, as placement agent, hereby joins in the request of the Company that the effective date of such registration statement be accelerated to 5:00 p.m. (Eastern time) on Monday, December 16, 2024, or as soon thereafter as practicable.

In making this request the undersigned acknowledges that it is aware of its obligations under the Act as they relate to the public offering of securities pursuant to the registration statement.

*[Signature Page Follows]*

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Very truly yours,

ROTH CAPITAL PARTNERS, LLC,

By: /s/ Aaron M. Gurewitz  
Name: Aaron M. Gurewitz  
Title: President & Head of Investment Banking

