



December 5, 2025

VIA EDGAR

United States Securities
and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attention: Rebekah Reed

**Re: Kartoan Studios, Inc.
Registration Statement on Form S-1
Filed November 19, 2025
File No: 333-291653**

Dear Ms. Reed:

Kartoan Studios, Inc. (the “**Registrant**”) hereby requests that the effective date of the above-referenced Registration Statement (the “**Registration Statement**”) on Form S-1 (File No. 333-291653), be accelerated by the U.S. Securities and Exchange Commission (the “**Commission**”) to become effective on **Tuesday, December 9, 2025**, at **5:00 p.m.**, Eastern Time, or as soon as reasonably practicable thereafter.

The Registrant understands that the Staff of the Commission will consider this request as confirmation by the Registrant that it is aware of its responsibilities under the federal securities laws as they relate to the issuance of the securities covered by the Registration Statement.

The Registrant hereby authorizes Leslie Marlow and Melissa Palat Murawsky of Blank Rome LLP to orally modify or withdraw this request for acceleration. Please contact Ms. Marlow at (212) 885-5358 or Ms. Murawsky at (215) 569-5732 with any questions you may have concerning this request, and please notify either of them when this request for acceleration has been granted.

Very truly yours,

KARTOON STUDIOS, INC.

By: /s/ Andy Heyward

Name: Andy Heyward

Title: Chairman and

Chief Executive Officer

cc: Leslie Marlow, Blank Rome LLP