



September 27, 2024

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

Re: **Lottery.com, Inc.**  
**Registration Statement on Form S-1**  
**File No. 333-281925**

**Withdrawal of Acceleration Request**  
**Requested Date: October 2, 2024, 11:00 am Eastern Standard Time**

Gentlemen and Ladies:

Please be advised that Lottery.com, Inc., a Delaware corporation (the "Company") hereby withdraws the acceleration request related to the above-referenced Registration Statement on Form S-1 (File No. 333-281925) until such time as the review process has been completed. The Company will file a request subsequent to such date.

Thank you for your courtesies and please contact us at your convenience if you require any additional information.

Very truly yours,

*/s/ Mathew MacGahan*

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Mathew MacGahan  
Chief Executive Officer

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