

December 7, 2021

Galen Smith
Chief Executive Officer
Redbox Entertainment Inc.
1 Tower Lane, Suite 800
Oakbrook Terrace, IL 60181

Entertainment Inc.
Statement on Form S-1
1, 2021

Re: Redbox
Registration
Filed on December
File No. 333-261428

Dear Mr. Smith:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Janice Adeloyle at 202-551-3034 or Dietrich King at 202-551-8071 with any questions.

Sincerely,

Division of Corporation Finance

Office of Trade & Services

cc:

Brian M. Janson