



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

January 19, 2017

Sandra Gurrola  
Vice President of Finance  
NTN Buzztime, Inc.  
2231 Rutherford Rd., Suite 200  
Carlsbad, CA 92008

**Re: NTN Buzztime, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2015**  
**Filed March 27, 2016**  
**File No. 001-11460**

Dear Ms. Gurrola:

We have completed our review of your filing. 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.

Sincerely,

/s/ Larry Spiegel

Larry Spiegel  
Assistant Director  
AD Office 11 – Telecommunications

Cc: Edwin Astudillo  
Breakwater Law Group