Asset Entities Inc. 100 Crescent Ct, 7th Floor Dallas, TX 75201

December 2, 2022

Via EDGAR

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

Attn: Mitchell Austin

Morgan Youngwood Stephen Krikorian

Jan Woo

Re: Asset Entities Inc.

Amendment No. 2 to Registration Statement on Form S-1

Filed November 15, 2022 File No. 333-267258

Ladies and Gentlemen:

We hereby submit the responses of Asset Entities Inc. (the "Company") to the comments of the staff (the "Staff") of the U.S. Securities and Exchange Commission (the "SEC") set forth in the Staff's letter, dated November 30, 2022, providing the Staff's comments with respect to the Company's amended Registration Statement on Form S-1 (the "Registration Statement").

For the convenience of the Staff, each of the Staff's comments is included and is followed by the corresponding response of the Company. Unless the context indicates otherwise, references in this letter to "we," "us" and "our" refer to the Company on a consolidated basis.

Amendment No. 2 to Registration Statement on Form S-1 filed November 15, 2022

Dilution, page 29

1. Please provide your calculation of pro forma as-adjusted net tangible book value per share of common stock after this offering and historical net tangible book value per share of common stock as of September 30, 2022. Tell us why you have not included Class A shares of common stock in your dilution calculations.

Response: In response to the Staff's comment, we have revised the Registration Statement to include the Class A Common Stock (as defined in the Registration Statement) in the information reflected in the first table of the "Dilution" section and related disclosure. In addition, attached hereto as **Exhibit A** is the revised calculation of the Company's pro forma as-adjusted net tangible book value per share of common stock after this offering and historical net tangible book value per share of common stock as of September 30, 2022.

If you would like to discuss any of the responses to the Staff's comments or if you would like to discuss any other matters, please containing	act the
undersigned at (860) 912-9966 or Louis A. Bevilacqua of Bevilacqua PLLC at (202) 869-0888 (ext. 100).	

Sincerely,

Asset Entities Inc.

By: /s/ Arshia Sarkhani

Arshia Sarkhani Chief Executive Officer

cc: Louis A. Bevilacqua, Esq.

Exhibit A

Calculation of pro forma as-adjusted net tangible book value per share of common stock a	anci unis 0	arening a	ma mistoric	ar net tanginie 000	as varue pe	. saare or comi	non stock as of september 50, 2022					
Without Over-Allotment Exercise												
					Price			Initial	Pro forma	After		
				Offering Shares		Gross Proceed		9/30/2022	9/30/2022	Offering		
Assumed public offering price per share of Class B Common Stock		S	5.00	1,500,000				\$ 185,089.00	\$ 185,089.00	\$ 6,468,839.00		
Historical net tangible book value per share of common stock as of September 30, 2022	\$ 0.0	003				S -	Proforma		\$ 500,000.00	\$ 500,000.00	500,000 shares at \$1 pre-IPO, post-September 30, 2	022
Increase in pro forma as adjusted net tangible book value per share of common stock to ex	ist\$ 0.:	553		1,500,000		\$ 7,500,000	Intangible assets	s -	s -	S -		
Pro forma as-adjusted net tangible book value per share of common stock after this offerin	g	S	0.556				Total liabilities		\$ (154,043.00)	\$ (154,043.00)		
Dilution per share to new investors purchasing shares of Class B Common Stock in this of	fening	S	4.44				Net tangible asset	\$ 31,046.00	\$ 531,046.00	\$ 6,814,796.00		
					Offering	\$ 7,500,000	Existing shareholders	10,250,000	10,750,000	12,250,000	Shares of common stock to be outstanding immedi	iately after offerin
					Price	\$ 5.00						
					# of shar	1,500,000	Offiering shares Net tangible asset per	st \$ 0.00	\$ 0.05	\$ 0.56		
											Offering expense	
											Underwriter discount \$ 581,250.00	
							Funds mised			\$ 7,500,000	Other expense \$ 635,000.00	
					30-Sep	8,985,276	om :			\$(1,216,250.00)	\$ 1,216,250.00	
					Class A					3(1,210,230.00)	5 1,210,250.00	
					Class B	1,264,724						
						10,250,000	Net amount			\$ 4,783,750	\$ 1,500,000	
With Full Over-Allotment Exercise												
					Offering			Initial	Pro forma	After		
				Offering Shares	price			9/30/2022	9/30/2022	Offering		
Assumed public offering price per share of Class B Common Stock		\$	5.00	1,725,000	5.00	\$ 8,625,000	Total assets	\$ 185,089.00	\$ 185,089.00	\$ 7,506,651.50		
Historical net tangible book value per share of common stock as of September 30, 2022	\$ 0.0	003				\$ -	Proforma		\$ 500,000.00	\$ 500,000.00	500,000 shares at \$1 pre-IPO, post-September 30, 2	022
Increase in pro forma as adjusted net tangible book value per share of common stock to ex		526		1,725,000		\$ 8,625,000	Intangible assets	S -	\$ -	\$ -		
Pro forma as-adjusted net tangible book value per share of common stock after this offerin		S	0.629				Total liabilities	\$ (154,043.00)		\$ (154,043.00)		
Dilution per share to new investors purchasing shares of Class B Common Stock in this of	fening	\$	4.37				Net tangible asset	\$ 31,046.00	\$ 531,046.00	\$ 7,852,608.50		
					Offering	\$ 8,625,000	Existing shareholders	10,250,000	10,750,000	12,475,000	Shares of common stock to be outstanding immedi	ately after offerin
					Price	\$ 5.00		1,1,111				
					# of shar	1,725,000	Offiering shares Net tangible asset per	st \$ 0.00	\$ 0.05	\$ 0.63		
											Offering expense	
											Underwriter discount \$ 668,437.50	
							Funds raised			\$ 8,625,000	Other expense \$ 635,000.00	
					30-Sep							
					Class A	8,985,276	Offering expenses			\$ (1,303,437.50)	\$ 1,303,437.50	
					Class B	1,264,724						
						10.250.000	Net amount			\$ 7,321,563		