



DIVISION OF  
CORPORATION FINANCE

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

February 3, 2021

Grant Johnson  
Chief Executive Officer  
Esports Entertainment Group, Inc.  
13/14 Penthouse Office, Mannarino Road  
Birkirkara, Malta, BKR 9080

**Re: Esports Entertainment Group, Inc.  
Registration Statement on Form S-3  
Filed January 25, 2021  
File No. 333-252370**

Dear Mr. Johnson:

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 Katherine Bagley at (202) 551-2545 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Joseph M. Lucosky, Esq.