



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

DIVISION OF  
CORPORATION FINANCE

November 3, 2021

Mark Breen  
Chief Financial Officer  
Leafbuyer Technologies, Inc.  
6888 S. Clinton Street, Suite 300  
Greenwood Village, Colorado 80112

**Re: Leafbuyer Technologies, Inc.**  
**Form 10-K for the Fiscal Year ended June 30, 2021**  
**Filed October 18, 2021**  
**Form 10-K for the Fiscal Year ended June 30, 2020**  
**Filed September 25, 2020**  
**File No. 000-55855**

Dear Mr. Breen :

We have completed our review of your filings. 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,

Division of Corporation Finance  
Office of Energy & Transportation