



DIVISION OF  
CORPORATION FINANCE

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

June 29, 2022

James Byrd, Jr.  
Chairman  
Legion Capital Corporation  
301 E. Pine St., Suite 850  
Orlando, FL 32801

**Re: Legion Capital Corporation**  
**Post Qualification Amendment No. 10 to Form 1-A**  
**Filed June 21, 2022**  
**File No. 024-11123**

Dear Mr. Byrd:

We have reviewed your amendment and have the following comment. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your offering statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response. After reviewing any amendment to your offering statement and the information you provide in response to this comment, we may have additional comments.

Post Qualification Amendment No. 10 to Form 1-A

General

1. We note that you filed the Form 1-K for the fiscal year ended December 31, 2021 on June 16, 2022. Per Rule 257(b)(1) of Regulation A and General Instruction A(2) of Form 1-K, annual reports shall be filed within 120 calendar days after the end of the fiscal year covered by the report. Please tell us whether offers and sales were made while your Offering Statement was not current, and if so provide your detailed analysis how any offers and sales complied with Regulation A and were not made in violation of Section 5 of the Securities Act of 1933. Refer to Rule 252(f)(2)(ii) of Regulation A.

We will consider qualifying your offering statement at your request. If a participant in your offering is required to clear its compensation arrangements with FINRA, please have FINRA advise us that it has no objections to the compensation arrangements prior to qualification.

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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.

You may contact John Stickel at 202-551-3324 or J. Nolan McWilliams at 202-551-3217 if you have any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance