



DIVISION OF  
CORPORATION FINANCE

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

August 16, 2022

Tara Charnes  
General Counsel  
Hall of Fame Resort & Entertainment Co  
2626 Fulton Drive NW  
Canton, OH 44718

**Re: Hall of Fame Resort & Entertainment Co**  
**Registration Statement on Form S-3**  
**Filed on August 10, 2022**  
**File No. 333-266750**

Dear Tara Charnes:

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 Janice Adeloyle at 202-551-3034 or Cara Wirth at 202-551-7127 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services