



DIVISION OF  
CORPORATION FINANCE

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

March 15, 2021

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

**Re: Hall of Fame Resort & Entertainment Company  
Form 10-Q  
Exhibit No. 10.9  
Filed November 5, 2020  
File No. 001-38363**

Dear Ms. Charnes:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance