



DIVISION OF
CORPORATION FINANCE

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

July 24, 2019

Jed Kaplan
Chief Executive Officer
Simplicity Esports and Gaming Company
7000 W. Palmetto Park Road, Suite 210
Boca Raton, FL 33433

Re: Simplicity Esports and Gaming Company
Preliminary Proxy Statement on Schedule 14A
Filed June 5, 2019
File No. 001-38188

Dear Mr. Kaplan:

We have completed our review of your filing. 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 Transportation and Leisure

cc: Laura Anthony, Esq.