



DIVISION OF
CORPORATION FINANCE

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

October 7, 2021

Roman Franklin
Chief Executive Officer
Simplicity Esports and Gaming Company
7000 W. Palmetto Park Rd., Suite 505
Boca Raton, FL 33433

Re: Simplicity Esports and Gaming Company
Registration Statement on Form S-1
Filed October 1, 2021
File No. 333-259993

Dear Mr. Franklin:

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 Donald Field at 202-551-3680 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services