



DIVISION OF
CORPORATION FINANCE

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

May 2, 2022

Roman Franklin
Chief Executive Officer
SIMPLICITY ESPORTS & GAMING Co
625 N. Flagler Drive , Suite 600
West Palm Beach , FL 33401

Re: SIMPLICITY ESPORTS & GAMING Co
Registration Statement on Form S-1
Filed on April 21, 2022
File No. 333-264412

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 Janice Adeloey at 202-551-3034 or Dietrich King at 202-551-8071 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services