



DIVISION OF
CORPORATION FINANCE

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

June 21, 2022

Roman Franklin
Chief Executive Officer
Simplicity Esports and Gaming Company
625 N. Flagler Drive, Suite 600
West Palm Beach, FL 33401

Re: Simplicity Esports and Gaming Company
Registration Statement on Form S-1
Filed June 10, 2022
File No. 333-265521

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 Alyssa Wall at 202-551-8106 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Craig D. Linder, Esq.