

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

FORM 25

NOTIFICATION OF REMOVAL FROM LISTING AND/OR REGISTRATION
UNDER SECTION 12(b) OF THE SECURITIES EXCHANGE ACT OF 1934.

Commission File Number [001-38188](#)

| OMB APPROVAL | |
|---|----------------|
| OMB Number: | 3235-0080 |
| Expires: | March 31, 2018 |
| Estimated average burden hours per response: | 1.7 |

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| Issuer: SIMPLICITY ESPORTS & GAMING Co |
| Exchange: The Nasdaq Stock Market LLC |

(Exact name of Issuer as specified in its charter, and name of Exchange where security is listed and/or registered)

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|---|
| Address: 1345 Avenue of the Americas, 2nd Floor New York NEW YORK 10105 |
| Telephone number: (212) 878-3684 |

(Address, including zip code, and telephone number, including area code, of Issuer's principal executive offices)

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|--|
| Common Stock and Warrant |
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(Description of class of securities)

Please place an X in the box to designate the rule provision relied upon to strike the class of securities from listing and registration:

17 CFR 240.12d2-2(a)(1)

17 CFR 240.12d2-2(a)(2)

17 CFR 240.12d2-2(a)(3)

17 CFR 240.12d2-2(a)(4)

Pursuant to 17 CFR 240.12d2-2(b), the Exchange has complied with its rules to strike the class of securities from listing and/or withdraw registration on the Exchange. ¹

Pursuant to 17 CFR 240.12d2-2(c), the Issuer has complied with its rules of the Exchange and the requirements of 17 CFR 240.12d-2(c) governing the voluntary withdrawal of the class of securities from listing and registration on the Exchange.

Pursuant to the requirements for the Securities Exchange Act of 1934, [The Nasdaq Stock Market LLC](#) certifies that it has reasonable grounds to believe that it meets all of the requirements for filing the Form 25 and has caused this notification to be signed on its behalf by the undersigned duly authorized person.

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|----------------------------|----|----------------------------|----------------------------------|
| 2019-04-02 | By | Amy Horton | Hearings Advisor |
| Date | | Name | Title |

1 Form 25 and attached Notice will be considered compliance with the provisions of 17 CFR 240.19d-1 as applicable. [See](#) General Instructions.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.

Delisting Determination, The Nasdaq Stock Market, LLC, April 2, 2019, Simplicity Esports and Gaming Company. The Nasdaq Stock Market, Inc. (the Exchange) has determined to remove from listing the common stock and warrant of Simplicity Esports and Gaming Company (the Company), effective at the opening of the trading session on April 12, 2019. Based on review of information provided by the Company, Nasdaq Staff determined that the Company no longer qualified for listing on the Exchange pursuant to Listing Rule IM-5101-2. The Company was notified of the Staffs determination on December 10, 2018. The Company appealed the determination to a Hearing Panel. However, the Company withdrew its appeal and on January 23, 2019, the Panel issued a final delisting determination and notified the Company that trading in the Companys securities would be suspended on January 25, 2019. The Company did not request a review of the Panels decision by the Nasdaq Listing and Hearing Review Council. The Listing Council did not call the matter for review. The Panels Determination to delist the Company became final on March 11, 2019.