



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

DIVISION OF  
CORPORATION FINANCE

June 16, 2021

Daniel B. Silvers  
Chief Executive Officer  
Leisure Acquisition Corp.  
250 West 57th Street, Suite 415  
New York, NY 10107

**Re: Leisure Acquisition Corp.  
Registration Statement on Form S-4  
Exhibit Nos. 2.1, 10.30, 10.31 and 10.32  
Filed March 15, 2021  
File No. 333-254279**

Dear Mr. Weil:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance