



**GIOVANNI CARUSO**  
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Via Edgar

July 27, 2020

Erin Purnell  
U.S. Securities & Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

**Re: Lionheart Acquisition Corp.**  
**Draft Registration Statement on Form S-1**  
**Submitted February 13, 2020**  
**CIK No. 0001802450**

Dear Ms. Purnell:

On behalf of our client, Lionheart Acquisition Corp. (the "Company"), we hereby provide a response to the comments issued in a letter dated June 8, 2020 (the "Staff's Letter") regarding Amendment 2 to the Company's draft Registration Statement on Form S-1 (the "Registration Statement"). Contemporaneously, we are submitting an amended Registration Statement via Edgar (the "Amended S-1").

In order to facilitate the review by the Commission's staff (the "Staff") of the Amended S-1, we have responded, on behalf of the Company, to the comments set forth in the Staff's Letter on a point-by-point basis. The numbered paragraphs set forth below respond to the Staff's comments and correspond to the numbered paragraph in the Staff's Letter.

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**Amendment 2 to Draft Registration Statement on Form S-1 Submitted May 29, 2020**

**Summary Financial Data, page 31**

1. **You disclose that you had stockholder's deficit of \$1,000 as of March 31, 2020; however, it appears based on your balance sheet on page F-3 that you actually had stockholder's equity of \$24,000 as of March 31, 2020. Please revise.**

**Response:** The disclosure on page 31 of the Amended S-1 has been revised in accordance with the Staff's comments.

**Management's Discussion and Analysis of Financial Condition and Results of Operations, page 70**

2. **You disclose that you had a net loss of \$1,000 for the three months ended March 31, 2020; however, per your income statement on page F-4, you actually had a net loss of \$0. Please revise.**

**Response:** The disclosure on page 70 of the Amended S-1 has been revised in accordance with the Staff's comments.

Please call me at 212 407-4866 if you would like additional information with respect to any of the foregoing. Thank you.

Sincerely,  
/s/ Giovanni Caruso  
Giovanni Caruso  
Partner

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