



DIVISION OF  
CORPORATION FINANCE

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

February 13, 2020

Darrell J. Mays  
Chief Executive Officer  
Pensare Acquisition Corp.  
1720 Peachtree Street, Suite 629  
Atlanta, GA 30309

**Re: Pensare Acquisition Corp.**  
**Preliminary Revised Proxy Statement on Schedule 14A**  
**Filed February 12, 2020**  
**File No. 001-38167**

Dear Mr. Mays:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Jason Simon