

May 10, 2019

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Beverages, Apparel and Mining
100 F Street, NE
Washington, D.C. 20549

Attention: Mr. Ronald Alper
Mr. John Burr
Ms. Pam Howell

**Re: Diamond Eagle Acquisition Corp.
Registration Statement on Form S-1
Filed April 11, 2019, as amended
File No. 333-230815**

Dear Mr. Alper, Mr. Burr and Ms. Howell:

Pursuant to Rule 461 of the rules and regulations promulgated under the Securities Act of 1933, as amended, Diamond Eagle Acquisition Corp. respectfully requests that the effective date of the above-referenced Registration Statement be accelerated so as to permit it to become effective at 12:00 p.m. Washington D.C. time on May 10, 2019, or as soon thereafter as practicable.

Please call Daniel Nussen of Winston & Strawn LLP at (213) 615-1972 to provide notice of the effectiveness of the Registration Statement.

Very truly yours,

DIAMOND EAGLE ACQUISITION CORP.

By: /s/ Jeffrey Sagansky
Name: Jeffrey Sagansky
Title: Chief Executive Officer

cc: Daniel Nussen, Winston & Strawn LLP
