
September 7, 2021

VIA EDGAR TRANSMISSION

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Attention: Katherine Bagley

Re: **NeoGames S.A.**
Registration Statement on Form F-1, Filed on September 7, 2021
Request for Acceleration of Effective Date

Ladies and Gentlemen:

We refer to the registration statement on Form F-1, filed on September 7, 2021 (the "Registration Statement") of NeoGames S.A. (the "Company") relating to the registration of the Company's ordinary shares, no par value.

In accordance with Rules 460 and 461 under the Securities Act of 1933, as amended (the "Act"), we, as representatives of the several underwriters (the "Underwriters"), hereby respectfully request that the effectiveness of the Registration Statement be accelerated so that it may become effective at 4:00 P.M. (Eastern time) on Thursday, September 9, 2021, or at such later time as the Company or its counsel may orally request via telephone call to the staff of the Division of Corporation Finance of the Securities and Exchange Commission.

Pursuant to Rule 460 under the Act, please be advised that we have not distributed any of the Preliminary Prospectus of the Company, dated September 7, 2021, from September 7, 2021 through the date hereof, to prospective underwriters, dealers, institutions and others.

We, the undersigned, as representatives of the Underwriters, have complied and will comply, and we have been informed by the participating Underwriters that they have complied and will comply, with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

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Very truly yours,

J.P. Morgan Securities LLC
Deutsche Bank Securities Inc.

As Representatives of the Several Underwriters

J.P. MORGAN SECURITIES LLC

By: /s/ Haley Trethaway

Name: Haley Trethaway
Title: Vice President

DEUTSCHE BANK SECURITIES INC.

By: /s/ Reza Akhavi

Name: Reza Akhavi
Title: Managing Director

By: /s/ John Perry

Name: John Perry
Title: Director
