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November 16, 2020

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549-6010

Attention: Scott Anderegg
Jennifer López
Amy Geddes
Linda Cvrkel

Re: Neogames S.A.
Amendment No. 3 to Draft Registration Statement on Form F-1
Submitted November 16, 2020
CIK No. 0001821349
Registration Statement on Form F-1
Filed October 27, 2020
File No. 333-249683

Ladies and Gentlemen:

On behalf of Neogames S.A. (the “*Company*”), we are hereby filing an amendment (“*Amendment No. 3*”) to the Registration Statement on Form F-1 filed by the Company on October 27, 2020 (“*Draft Filing*”). This Amendment No. 3 has been revised to reflect the Company’s responses to the comment letter received on November 13, 2020 from the staff of the Commission (the “*Staff*”).

Unless otherwise indicated, capitalized terms used herein have the meanings assigned to them in Amendment No. 3 and all references to page numbers in such responses are to page numbers in Amendment No. 3.

Amendment No. 2 to Form F-1 Filed November 12, 2020
General

- 1. Please revise your disclosure to describe Article 24 of your Amended and Restated Articles of Association, discuss any risks or other impacts of such provision on your investors (including, for example, increased costs to bring a claim, the discouragement of claims, and the limitation on investors’ ability to bring claims in a judicial forum they find favorable), and address any uncertainty as to whether a court would enforce the provision.**

Response: The Company respectfully acknowledges the Staff’s comment and has revised the disclosure on pages 45 and 116 to discuss the risks and impact of Article 24 of its Amended and Restated Articles of Association.

November 16, 2020

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We hope the foregoing answer is responsive to your comment. Please do not hesitate to contact me by telephone at +44.20.7710.5820 with any questions or comments regarding this correspondence.

Very truly yours,

/s/ Joshua G. Kiernan

Joshua G. Kiernan
of LATHAM & WATKINS LLP

cc: (via email)
Moti Malul, Neogames S.A.
Raviv Adler, Neogames S.A.
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