



DIVISION OF  
CORPORATION FINANCE

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

July 1, 2022

Moti Malul  
Chief Executive Officer  
NeoGames S.A.  
63-65, rue de Merl  
L-2146 Luxembourg , Grand Duchy of Luxembourg

**Re: NeoGames S.A.**  
**Form 20-F for the Year Ended December 31, 2021**  
**Filed April 14, 2022**  
**Form 6-K**  
**Filed May 19, 2022**  
**File No. 001-39721**

Dear Mr. Malul:

We have limited our review of your filings to the financial statements and related disclosures and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Form 6-K filed May 19, 2022

Press release, page 1

1. Please tell us your consideration of furnishing a Form 6-K with the financial statements of Aspire Global plc which were included in the prospectus supplement registered with the Swedish Financial Supervisory Authority.

In closing, 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.

Moti Malul  
NeoGames S.A.  
July 1, 2022  
Page 2

You may contact Robert Shapiro at 202-551-3273 or Theresa Brilliant at 202-551-3307 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services