



DIVISION OF  
CORPORATION FINANCE

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

March 8, 2021

Mark Locke  
Chief Executive Officer  
Galileo Newco Ltd  
9th Floor, 10 Bloomsbury Way  
London, WC1A 2SL

**Re: Galileo Newco Ltd**  
**Amendment No. 1 to Registration Statement on Form F-4**  
**Filed February 24, 2021**  
**File No. 333-252179**

Dear Mr. Locke:

We have reviewed your amended registration statement 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 letter by amending your registration statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this comment, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our February 12, 2021 letter.

Amendment No. 1 to Form F-4 Filed February 24, 2021

General

1. We note your response to comment 8, however the materials you provided do not appear to adequately support the statement in question; furthermore, we note that you have not revised your disclosure to disclose the metric by which this statement is measured. Accordingly, we re-issue comment 8.

Please contact Taylor Beech at 202-551-4515 or Lilyanna Peyser at 202-551-3222 with any questions.

Mark Locke  
Galileo Newco Ltd  
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Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Era Anagnosti, Esq.