



DIVISION OF  
CORPORATION FINANCE

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

March 4, 2022

Oscar Iglesias  
Chief Financial Office  
Codere Online Luxembourg, S.A.  
7 rue Robert Stümper  
L-2557 Luxembourg  
Grand Duchy of Luxembourg  
R.C.S. Luxembourg: B255798

**Re: Codere Online Luxembourg, S.A.**  
**Registration Statement on Form F-1**  
**Filed February 24, 2022**  
**File No. 333-262940**

Dear Mr. Iglesias:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Jennie Beysolow at 202-551-8108 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Michael J. Willis, Esq.