



DIVISION OF
CORPORATION FINANCE

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

January 5, 2023

Moshe Edree
Chief Executive Officer
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-3
Filed December 29, 2022
File No. 333-269065

Dear Moshe Edree:

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 Kate Beukenkamp at 202-551-3861 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Michael J. Willis