



DIVISION OF  
CORPORATION FINANCE

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

May 24, 2023

Neal Manashe  
Chief Executive Officer  
Super Group (SGHC) Ltd  
Bordeaux Court, Les Echelons  
St. Peter Port, Guernsey, GY1 1AR

**Re: Super Group (SGHC) Ltd**  
**Registration Statement on Form F-3**  
**Filed May 17, 2023**  
**File No. 333-272014**

Dear Neal Manashe:

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: Brian Leaf