

650 Town Center Drive, 20th Floor
Costa Mesa, California 92626-1925
Tel: +1.714.540.1235 Fax: +1.714.755.8290
www.lw.com

LATHAM & WATKINS LLP

FIRM / AFFILIATE OFFICES

Beijing	Moscow
Boston	Munich
Brussels	New York
Century City	Orange County
Chicago	Paris
Dubai	Riyadh
Düsseldorf	San Diego
Frankfurt	San Francisco
Hamburg	Seoul
Hong Kong	Shanghai
Houston	Silicon Valley
London	Singapore
Los Angeles	Tokyo
Madrid	Washington, D.C.
Milan	

December 18, 2020

VIA EDGAR AND FEDEX DELIVERY

Division of Corporation Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-6010

Attention: Matthew Crispino, Jan Woo

**Re: Playtika Holding Corp.
Amendment No. 1 to Draft Registration Statement on Form S-1
Confidentially submitted on November 20, 2020
CIK No. 0001828016**

Ladies and Gentlemen:

On behalf of Playtika Holding Corp., a Delaware corporation (the “**Company**”), we are transmitting this letter in response to comments received from the staff (the “**Staff**”) of the Securities and Exchange Commission contained in its letter dated December 8, 2020, relating to the above referenced Amendment No. 1 to Draft Registration Statement on Form S-1, which was confidentially submitted on November 20, 2020 (the “**Draft Submission**”). We are submitting this letter via EDGAR and have publicly filed a revised Registration Statement on Form S-1 (the “**Registration Statement**”). For the Staff’s convenience, we are also sending, by courier, copies of this letter as well as both a clean copy of the Registration Statement and a copy marked to show all changes from the Draft Submission.

For ease of review, we have set forth below, in bold type, each of the numbered comments in the Staff’s letter, followed by the Company’s responses thereto. Unless otherwise indicated, capitalized terms used herein have the meanings assigned to them in the Registration Statement and all references to page numbers in such responses are to page numbers in Registration Statement.

Consolidated Financial Statements

Note 1. Organization and Summary of Significant Accounting Policies

Revenue recognition, page F-12

- 1. We note your response to prior comment 10. Please revise your disclosure to state, as you do in your response, that you do not know the total price paid by the customer to the service provider.**

Response: The Company respectfully acknowledges the Staff's comment and has revised the disclosure on pages 95 and F-14.

* * *

We hope the foregoing answers are responsive to your comments. Please do not hesitate to contact me by telephone at (714) 755-8197 with any questions or comments regarding this correspondence.

Very truly yours,

/s/ Michael Treska

Michael Treska, Esq.

of LATHAM & WATKINS LLP

Enclosure

cc: Craig Abrahams, President and Chief Financial Officer, Playtika Holding Corp.
Michael Cohen, Executive Vice President, General Counsel and Secretary, Playtika Holding Corp.
Charles K. Ruck, Esq., Latham & Watkins LLP
Benjamin A. Potter, Esq., Latham & Watkins LLP
Alan F. Denenberg, Esq., Davis Polk & Wardwell LLP