

January 18, 2023

Craig Abrahams  
President and Chief Financial Officer  
Playtika Holding Corp.  
HaChoshlim St 8  
Herzliya Pituach, Israel

Corp.

Year Ended December 31, 2021

Re: Playtika Holding

Form 10-K for the

Filed March 2, 2022

File No. 001-39896

Dear Craig Abrahams:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance

Office of Technology