



DIVISION OF
CORPORATION FINANCE

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

July 26, 2021

Andrew Pascal
Chief Executive Officer and Chairman of the Board of Directors
PlayStudios, Inc.
10150 Covington Cross Drive
Las Vegas, Nevada 89144

Re: PlayStudios, Inc.
Registration Statement on Form S-1
Filed July 19, 2021
File No. 333-258018

Dear Mr. Pascal:

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 Katherine Wray, Staff Attorney, at 202-551-3483 with any questions.

Sincerely,

Division of Corporation Finance
Office of Technology

cc: Alan Denenberg