

**Flutter Entertainment plc**  
**Belfield Office Park, Beech Hill Road**  
**Clonskeagh, Dublin 4, D04 V972**  
**Ireland**

January 22, 2024

**VIA EDGAR**

Re: Flutter Entertainment plc  
Registration Statement on Form 20-F  
File No. 001-37403

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Austin Pattan, Esq.

Ladies and Gentlemen:

Pursuant to Section 12(d) of the U.S. Securities Exchange Act of 1934, as amended, and Rule 12d1-2 thereunder, Flutter Entertainment plc (the “Company”) hereby requests that the effective date of the above-referenced Registration Statement be accelerated so that it may become effective at 10:00 am, Washington D.C. time, on January 26, 2024, or as soon as possible thereafter.

Please contact Josh Bonnie at (202) 636-5804 or Jon Ozner at (212) 455-2632, of Simpson Thacher & Bartlett LLP, counsel to the Company, when the Registration Statement has been declared effective and if you have any questions.

[Signature Page Follows]

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Very truly yours,

FLUTTER ENTERTAINMENT PLC

/s/ Edward Traynor

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Name: Edward Traynor

Title: General Counsel and Corporate Secretary

*[Signature Page to Acceleration Request]*