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January 18, 2024

VIA EDGAR

Re: Flutter Entertainment plc
Amendment No. 1 to
Registration Statement on Form 20-F
Filed January 18, 2024
File No. 001-37403

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

Dear Mr. Pattan:

On behalf of Flutter Entertainment plc (“Flutter”), we hereby transmit via EDGAR for filing with the Securities and Exchange Commission (the “Commission”) Amendment No. 1 to the Registration Statement on Form 20-F (“Amendment No. 1”) relating to the registration of its ordinary shares, marked to show changes from the Registration Statement filed on January 11, 2024. Amendment No. 1 has been revised to include the additional disclosure under “Item 5. Operating and Financial Review and Prospects—A. Operating Results—Trading Updates—Trading Update for the Three Months Ended December 31, 2023.”

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Flutter Entertainment plc

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Please do not hesitate to call me at (202) 636-5804 or Jonathan Ozner at (212) 455-2632 with any questions you may have regarding this filing or if you wish to discuss the above.

Very truly yours,

/s/ Joshua Ford Bonnie

Joshua Ford Bonnie

cc: Securities and Exchange Commission
Kathleen Collins
Matthew Derby
Joyce Sweeney

Flutter Entertainment plc
Peter Jackson
Pádraig Ó Ríordáin