

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

DIVISION OF CORPORATION FINANCE

February 9, 2024

Pierre Galoppi Chief Executive Officer Brera Holdings PLC Connaught House, 5th Floor One Burlington Road Dublin 4, D04 C5Y6 Ireland

> Re: Brera Holdings PLC Registration Statement on Form F-3 Filed February 5, 2024 File No. 333-276870

Dear Pierre Galoppi:

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 Scott Anderegg at 202-551-3342 with any questions.

Sincerely,

Division of Corporation Finance Office of Trade & Services