



DIVISION OF  
CORPORATION FINANCE

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

September 19, 2024

Jeremy Henderson-Ross  
General Counsel  
Global Blue Group Holding AG  
Zürichstrasse 38, 8306  
Brüttisellen, Switzerland

**Re: Global Blue Group Holding AG**  
**Registration Statement on Form F-3**  
**Filed September 12, 2024**  
**File No. 333-282068**

Dear Jeremy Henderson-Ross:

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 Charli Wilson at 202-551-6388 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Jessica Ansrat