



DIVISION OF  
CORPORATION FINANCE

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

December 30, 2024

Ryan Hymel  
Chief Financial Officer  
Playa Hotels & Resorts N.V.  
Nieuwezijds Voorburgwal 104  
1012 SG Amsterdam, the Netherlands

**Re: Playa Hotels & Resorts N.V.**  
**Form 10-K for the fiscal year ended December 31, 2023**  
**File No. 001-38012**

Dear Ryan Hymel:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction