



DIVISION OF  
CORPORATION FINANCE

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

September 26, 2025

In Keuk Kim  
Chief Executive Officer  
DoubleDown Interactive Company, Limited  
13F, Gangnam Finance Center  
152, Teheran-ro Gangnam-gu  
Seoul 06236, Republic of Korea

**Re: DoubleDown Interactive Company, Limited**  
**Registration Statement on Form F-3**  
**Filed September 19, 2025**  
**File No. 333-290402**

Dear In Keuk Kim:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 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 Marion Graham at 202-551-6521 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Barbara Jones