

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

Office of Technology

Corporation Finance

cc: Barbara Jones