



DIVISION OF  
CORPORATION FINANCE

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

November 26, 2024

Heung Gon Kim  
Chief Financial Officer  
Gravity Co., Ltd.  
15F, 396 World Cup buk-ro, Mapo-gu  
Seoul 03925, Republic of Korea

**Re: Gravity Co., Ltd.**  
**Form 20-F the fiscal year ended December 31, 2023**  
**File No. 000-51138**

Dear Heung Gon Kim:

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 Technology