



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

DIVISION OF  
CORPORATION FINANCE

October 26, 2010

Mr. Yoon Seok Kang  
Chief Executive Officer  
Gravity Co., Ltd.  
Nuritkum Square Business Tower 15F, 1605 Sangam-Dong, Mapo-Gu  
Seoul 121-795, Korea

**Re: Gravity Co., Ltd.**  
**Form 20-F**  
**Filed June 1, 2010**  
**File No. 000-51138**

Dear Mr. Kang:

We have completed our review of your Form 20-F and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen Krikorian  
Accounting Branch Chief