

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

January 30, 2023

Diego Cabrera Canay Chief Financial Officer DLocal Limited Dr. Luis Bonavita 1294 Montevideo, Uruguay 11300

Re: DLocal Limited

Form 20-F for Fiscal Year Ended December 31, 2021

Filed May 2, 2022 File No. 001-40451

Dear Diego Cabrera Canay:

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 Trade & Services