



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

February 11, 2016

Via Facsimile

Heung Gon Kim  
Chief Financial Officer  
Gravity Co. Ltd.  
15F, 396 World Cup buk-ro, Mapo-gu  
Seoul 121 795  
Korea

**Re: Gravity Co. Ltd.**  
**Form 20-F for the Fiscal Year Ended December 31, 2014**  
**Filed April 27, 2015**  
**File No. 0-51138**

Dear Mr. Kim:

We refer you to our comment letter dated December 31, 2015 regarding business contacts with Syria and Sudan. We have completed our review of this subject matter. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Barbara Jacobs  
Assistant Director  
Division of Corporation Finance