

Mail Stop 4561

February 13, 2008

Young Bae Ku  
Chief Executive Officer  
Gmarket Inc.  
8<sup>th</sup> Floor, LIG Tower, 649-11  
Yeoksam-Dong, Gangnam-Gu  
Seoul 135-912, Korea

**Re: Gmarket Inc.  
Form 20-F for Fiscal Year Ended December 31, 2006  
Filed May 8, 2007  
File No. 0-52060**

Dear Mr. Ku:

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,

Mark Kronforst  
Accounting Branch Chief