



DIVISION OF
CORPORATION FINANCE

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

May 24, 2023

Charles Gillespie
Chief Executive Officer
Gambling.com Group Ltd
514 North Franklin St, Suite 201
Tampa, FL 33602

Re: Gambling.com Group Ltd
Registration Statement on Form F-3
Filed May 18, 2023
File No. 333-272030

Dear Charles Gillespie:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Jennie Beysolow at 202-551-8108 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Jessica Y. Chen, Esq.