



DIVISION OF
CORPORATION FINANCE

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

July 21, 2023

Elias Mark
Chief Financial Officer
Gambling.com Group Limited
22 Grenville Street
St. Helier, Channel Island of Jersey JE4 8PX

Re: Gambling.com Group Limited
Form 20-F for Fiscal Year Ended December 31, 2022
File No. 001-40634

Dear Elias Mark:

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