



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