



DIVISION OF
CORPORATION FINANCE

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

September 24, 2021

Andrey Fadeev
Chief Executive Officer, Co-Founder and Director
Nexters Inc.
55, Griva Digeni
3101, Limassol
Cyprus

Re: Nexters Inc.
Registration Statement on Form F-1
Filed September 22, 2021
File No. 333-259707

Dear Ms. Fadeev:

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

Please refer to Rule 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 Alexandra Barone, Staff Attorney, at (202) 551-8816 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance
Office of Technology

cc: J. David Stewart