



DIVISION OF  
CORPORATION FINANCE

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

June 20, 2023

Aglika Dotcheva  
Chief Financial Officer  
Riskified Ltd.  
220 5th Avenue, 2nd Floor  
New York, NY 10001

**Re: Riskified Ltd.**  
**Form 20-F for Fiscal Year Ended December 31, 2022**  
**File No. 001-40692**

Dear Aglika Dotcheva:

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