



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