



DIVISION OF  
CORPORATION FINANCE

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

May 1, 2023

Mark Walker  
Chairman and Chief Executive Officer  
Direct Digital Holdings, Inc.  
1177 West Loop South, Suite 1310  
Houston, TX 77207

**Re: Direct Digital Holdings, Inc.**  
**Registration Statement on Form S-3**  
**Filed April 21, 2023**  
**File No. 333-271382**

Dear Mark Walker:

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

Please refer to Rules 460 and 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 Taylor Beech at 202-551-4515 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Rakesh Gopalan, Esq.