

**Captivision Inc.**  
**298-42 Chung-buk Chungang-ro Chung-buk,**  
**Pyeong-taek, Gyeonggi, Republic of Korea**

May 14, 2024

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Office of Technology  
100 F Street, N.E.  
Washington, D.C. 20549

Attn: Mr. Bradley Ecker  
Mr. Evan Ewing

**Re: Captivision Inc.**  
**Registration Statement on Form F-1**  
**File No. 333-276243**

Dear Messrs. Ecker and Ewing:

Pursuant to Rule 461 of the rules and regulations promulgated under the Securities Act of 1933, as amended, Captivision Inc. respectfully requests that the effective date of the above-referenced Registration Statement be accelerated so as to permit it to become effective at 4:00 pm Eastern Time on May 16, 2024, or as soon thereafter as practicable.

Please call Will Burns of Paul Hastings LLP at (713) 860-7352 to provide notice of the effectiveness of the Registration Statement.

Very truly yours,

**Captivision Inc.**

By: /s/ Gary R. Garrabrant

Name: Gary R. Garrabrant

Title: Chief Executive Officer