

August 12, 2024

VIA EDGAR

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

RE: High Roller Technologies, Inc. (“Company”)
Registration Statement on Form S-1
(File No. 333-276176) (the “Registration Statement”).

Ladies and Gentlemen:

Reference is made to our letter, filed as correspondence via EDGAR on August 7, 2024, in which we, ThinkEquity LLC, as representative of the underwriters of the offering, joined the Company’s request for acceleration of the effective date of the above-referenced Registration Statement to August 12, 2024, at 5:00 p.m., ET. We hereby formally withdraw our previous request for acceleration.

Very truly yours,

THINKEQUITY LLC

By: /s/ Kevin Mangan

Name: Kevin Mangan

Title: Managing Director, Head of Equity Syndicate
