

October 21, 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 October 15, 2024, in which the Company submitted a request for acceleration of the effective date of the above-referenced Registration Statement. The Company is now requesting that such Registration Statement be declared effective on Tuesday, October 22, 2024, at 5:00 p.m., ET, or as soon thereafter as practicable, and we hereby formally withdraw our previous request for acceleration.

Very truly yours,

High Roller Technologies, Inc.

By: /s/ Ben Clemes
Name: Ben Clemes
Title: Chief Executive Officer
