

Goldman Sachs & Co. LLC
200 West Street
New York, New York 10282

Morgan Stanley & Co. LLC
1585 Broadway
New York, New York 10036

J.P. Morgan Securities LLC
383 Madison Avenue
New York, New York 10179

Evercore Group L.L.C.
55 East 52nd Street, 35th Floor
New York, NY 10055

June 24, 2024

VIA EDGAR

Securities and Exchange Commission
Division of Corporate Finance
100 F Street, NE
Washington, D.C. 20549
Attention: Stephany Yang, Anne McConnell, Erin Donahue and Evan Ewing

Re: WEBTOON Entertainment Inc.
Registration Statement on Form S-1
Filed May 31, 2024, as amended
File No. 333-279863

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended (the "Act"), we, as representatives of the several underwriters, hereby join in the request of WEBTOON Entertainment Inc. (the "Company") that the effective date of the above-referenced Registration Statement be accelerated so as to permit it to become effective at 2:00 p.m. New York City time on Wednesday, June 26, 2024 or as soon thereafter as practicable, or at such other time thereafter as the Company or its outside counsel, Kirkland & Ellis LLP, may request by telephone to the staff of the U.S. Securities and Exchange Commission.

Pursuant to Rule 460 under the Act, we, as representatives of the several underwriters, wish to advise you that there will be distributed to each underwriter or dealer, who is reasonably anticipated to participate in the distribution of securities, as many copies of the preliminary prospectus as appears to be reasonable to secure adequate distribution of the preliminary prospectus. We, the undersigned, as representatives of the several underwriters, will comply with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

* * *

Very truly yours,

Goldman Sachs & Co. LLC

Morgan Stanley & Co. LLC

J.P. Morgan Securities LLC

Evercore Group L.L.C.

as representatives of the several underwriters

Goldman Sachs & Co. LLC

By: /s/ Charlie Black

Name: Charlie Black

Title: Managing Director

Morgan Stanley & Co. LLC

By: /s/ Aderike Ajao

Name: Aderike Ajao

Title: Vice President

J.P. Morgan Securities LLC

By: /s/ Beau Freker

Name: Beau Freker

Title: Executive Director

Evercore Group L.L.C.

By: /s/ Zaheed Kajani

Name: Zaheed Kajani

Title: Senior Managing Director