

**WEBTOON Entertainment Inc.**  
**5700 Wilshire Blvd., Suite 220**  
**Los Angeles, CA 90036**

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.**  
**Request for Acceleration of Effectiveness of Registration Statement on Form S-1**  
**File No. 333-279863**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, WEBTOON Entertainment Inc. (the "Company") hereby requests acceleration of the effective date of the above referenced Registration Statement to 2:00 p.m., Eastern Time, on June 26, 2024, or as soon thereafter as practicable, or at such other time as the Company or its outside counsel, Kirkland & Ellis LLP, request by telephone that such Registration Statement be declared effective.

Please contact Michael Kim or Joshua N. Korff of Kirkland & Ellis LLP, special counsel to the Company, at (212) 446-4746 or (212) 446-4943, respectively, as soon as the Registration Statement has been declared effective, or if you have any other questions or concerns regarding this matter.

Sincerely,

WEBTOON Entertainment Inc.

/s/ Junkoo Kim

Junkoo Kim

Chief Executive Officer

cc: David J. Lee  
Maximilian Jo  
*WEBTOON Entertainment Inc.*

Michael Kim  
Joshua N. Korff  
Edward J. Lee  
*Kirkland & Ellis LLP*

Michael Kaplan  
Dan Gibbons  
Judah Bareli  
*Davis Polk & Wardwell LLP*