



February 3, 2022

**VIA EDGAR TRANSMISSION**

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

Attn: Claire DeLabar  
Robert Littlepage  
Austin Pattan  
Kathleen Krebs

**Re: Direct Digital Holdings, Inc.  
Registration Statement on Form S-1, as amended (File No. 333-261059)  
Withdrawal of Prior Acceleration Request**

Ladies and Gentlemen:

Reference is made to our letter, filed as correspondence, with the U.S. Securities and Exchange Commission via EDGAR on February 2, 2022, in which we requested the acceleration of the effective date of the above-captioned Registration Statement, as amended, to 4:30 p.m., Eastern time, on February 3, 2022. We are no longer requesting that the Registration Statement be declared effective at that date and time, and we hereby formally withdraw our prior request for acceleration of the effective date of the above-captioned Registration Statement, as amended.

Very truly yours,

Direct Digital Holdings, Inc.

/s/ Mark Walker

Name: Mark Walker

Title: Chairman and Chief Executive Officer

cc: (via email)  
Keith Smith, President, Direct Digital Holdings, Inc.  
Susan Echard, Chief Financial Officer, Direct Digital Holdings, Inc.  
Phyllis Young, McGuireWoods LLP  
Stephen Older, McGuireWoods LLP  
Rakesh Gopalan, McGuireWoods LLP  
Ben Stacke, Faegre Drinker Biddle & Reath LLP

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