

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

Credit Suisse Securities (USA) LLC
Eleven Madison Avenue
New York, NY 10010

June 16, 2020

VIA EDGAR

Ms. Katherine Bagley
Office of Trade & Services
United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549-3561

Re: DraftKings Inc. (the "Company")
Registration Statement on Form S-1 (File No. 333-239217)

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended (the "Act"), Goldman Sachs & Co. LLC and Credit Suisse Securities (USA) LLC, as representatives of the several underwriters, hereby join the Company in requesting that the effective date of the above-referenced Registration Statement be accelerated to June 18, 2020, at 4:30 p.m., (Washington, D.C. time), or as soon thereafter as is practicable, unless the Company notifies you otherwise prior to such time.

Pursuant to Rule 460 of the General Rules and Regulations promulgated under the Securities Act, please be advised that there will be distributed to each Underwriter or dealer, who is reasonably anticipated to participate in the distribution of the security, as many copies of the proposed form of preliminary prospectus as appears to be reasonable to secure adequate distribution of the preliminary prospectus. The undersigned advise that the underwriters have complied and will continue to comply with Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

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Very truly yours,

GOLDMAN SACHS & CO. LLC

By: /s/ Ryan Cunn

Name: Ryan Cunn

Title: Managing Director

CREDIT SUISSE SECURITIES (USA) LLC

By: /s/ Michael Kamras _____

Name: Michael Kamras

Title: Managing Director
