

February 12, 2024

Jason K. Park  
Chief Financial Officer  
DraftKings Inc.  
222 Berkeley Street, 5th Floor  
Boston, MA 02116

Re: DraftKings Inc.  
Form 10-K for

Fiscal Year Ended December 31, 2022

File No. 001-41379

Dear Jason K. Park:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance

Office of Trade & Services

cc:

Scott D. Miller