

June 16, 2020

Jason D. Robins  
Chief Executive Officer  
DraftKings Inc.  
222 Berkeley Street, 5 th Floor  
Boston, Massachusetts 02116

Statement on Form S-1  
2020

Re: DraftKings Inc.  
Draft Registration  
Submitted June 11,  
CIK No. 0001772757

Dear Mr. Robins:

This is to advise you  
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no  
later than 48 hours prior  
to the requested effective date and time. Please refer to Rules 460 and  
461 regarding requests for  
acceleration. 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.

Please contact  
Katherine Bagley at (202) 551-2545 with any questions.

Sincerely,

Division of Corporation Finance

Office of Trade & Services

cc:

Scott Miller