

GRAVITY Co., Ltd.  
Form 6-K  
April 19, 2005

---

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**Form 6-K**

**REPORT OF FOREIGN PRIVATE ISSUER  
PURSUANT TO RULE 13a-16 OR 15d-16  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

April 18, 2005

**GRAVITY Co., Ltd.**

(Translation of registrant's name into English)

Shin-Gu Building, 620-2 Shinsa-Dong, Gangnam-Gu, Seoul, 135-894, Korea

(Address of principal executive office)

Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F:  Form 20-F  Form 40-F

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1):

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7):

Indicate by check mark whether the registrant by furnishing the information contained in this Form is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934:  Yes  No

If "Yes" is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b):   n/a  

---

**Edgar Filing: GRAVITY Co., Ltd. - Form 6-K**

Please see attached english translation of 2004 financial audit report of independent auditors, Samil PricewaterhouseCoopers, conducted in conformity with auditing standards generally accepted in the Republic of Korea.







**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

GRAVITY Co., Ltd.

Date: 04/18/2005

By: /s/ Kwan Shik Seo

\_\_\_\_\_

Name: Kwan Shik Seo

Title: CFO

\_\_\_\_\_

**EXHIBIT INDEX**

<b>Exhibit No.</b>	<b>Description</b>
99.1	FY04_Audit Report (K-GAAP)

---