



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

June 24, 2020

Robert Machinist  
Chief Executive Officer  
Troika Media Group, Inc.  
101 S. La Brea Avenue  
Los Angeles, CA 90036

**Re: Troika Media Group, Inc.**  
**Amendment No. 5 to Draft Registration Statement on Form S-1**  
**Submitted June 11, 2020**  
**CIK No. 0001021096**

Dear Mr. Machinist:

Our initial review of your draft registration statement indicates that it fails in numerous material respects to comply with the requirements of the Securities Act of 1933, the rules and regulations thereunder and the requirements of the form. More specifically, Your draft registration statement does not contain interim financial statements for the nine months ended March 31, 2020.

We will provide more detailed comments relating to your draft registration statement following our review of a substantive amendment that addresses these deficiencies.

Please contact Jeffrey Kauten at 202-551-3447 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Elliot Lutzker