



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

DIVISION OF  
CORPORATION FINANCE

September 6, 2023

David Field  
Chief Executive Officer  
Audacy, Inc.  
2400 Market Street, 4th Floor  
Philadelphia, PA 19103

**Re: Audacy, Inc.**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 4, 2023**  
**File No. 001-14461**

Dear David Field:

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  
Disclosure Review Program