



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

December 22, 2015

Serge Matta  
President and Chief Executive Officer  
comScore, Inc.  
11950 Democracy Drive, Suite 600  
Reston, Virginia 20190

**Re: comScore, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2014, as amended**  
**Filed February 20, 2015 and April 24, 2015**  
**Form 10-Q for the Quarterly Period Ended September 30, 2015**  
**Filed November 6, 2015**  
**File No. 001-33520**

Dear Mr. Matta:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Stephen Krikorian

Stephen Krikorian  
Accounting Branch Chief  
Office of Information Technologies  
and Services