



DIVISION OF
CORPORATION FINANCE

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

July 31, 2024

Bill Wilson
Chief Executive Officer
Townsquare Media, Inc.
One Manhattanville Road
Suite 202
Purchase, NY 10577

Re: Townsquare Media, Inc.
Form 10-K for Fiscal Year Ended December 31, 2023
Form 8-K filed May 9, 2024
File No. 001-36558

Dear Bill Wilson:

We have completed our review of your filings. 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
Office of Technology