



DIVISION OF  
CORPORATION FINANCE

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

July 17, 2024

Jacqueline Hernández  
Interim Chief Executive Officer  
MediaCo Holding Inc.  
48 West 25th Street, Third Floor  
New York, New York 10010

**Re: MediaCo Holding Inc.**  
**Registration Statement on Form S-3**  
**Filed July 12, 2024**  
**File No. 333-280779**

Dear Jacqueline Hernández:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Mitchell Austin at 202-551-3574 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Justin W. Chairman