



DIVISION OF  
CORPORATION FINANCE

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

August 14, 2024

Patrick R. Thompson  
Chief Financial Officer & Treasurer  
MediaAlpha, Inc.  
700 South Flower Street, Suite 640  
Los Angeles, California 90017

**Re: MediaAlpha, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**File No. 001-39671**

Dear Patrick R. Thompson:

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  
Office of Trade & Services