



DIVISION OF
CORPORATION FINANCE

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

September 4, 2024

David Steinberg
Chief Executive Officer
Zeta Global Holdings Corp.
3 Park Ave, 33rd Floor
New York, NY 10016

Re: Zeta Global Holdings Corp.
Definitive Proxy Statement on Schedule 14A
Filed April 26, 2024
File No. 001-40464

Dear David Steinberg:

We have limited our review of your most recent definitive proxy statement to those issues we have addressed in our comment(s).

Please respond to this letter by providing the requested information and/or confirming that you will revise your future proxy disclosures in accordance with the topics discussed below. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments.

Definitive Proxy Statement on Schedule 14A

Pay Versus Performance, page 40

1. We note that you have included Adjusted EBITDA as your Company-Selected Measure pursuant to Item 402(v)(2)(vi) of Regulation S-K, and note the graph titled "Zeta Adjusted EBITDA vs. Compensation Actually Paid." We also note that the y-axis of such graph is labeled "Non-GAAP Operating Income (Loss)." Please tell us whether Adjusted EBITDA and Non-GAAP Operating Income (Loss) are the same measure, and ensure to consistently identify your Company-Selected Measure in future 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.

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Please contact Conlon Danberg at 202-551-4466 or Laura Nicholson at 202-551-3584 with any questions.

Sincerely,

Division of Corporation Finance
Disclosure Review Program