

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

December 14, 2023

William Bardeen Chief Financial Officer The New York Times Company 620 Eighth Ave New York, NY 10018

Re: The New York Times Company
Form 10-K for the Fiscal Year Ended December 31, 2022
File No. 001-05837

Dear William Bardeen:

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 Manufacturing

cc: Tony Benten