

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

July 22, 2021

Michael Tenore General Counsel Troika Media Group, Inc. 1715 N. Gower St. Los Angeles, CA 90028

> Re: Troika Media Group, Inc. Registration Statement on Form S-1 Filed July 20, 2021 File No. 333-258055

Dear Mr. Tenore:

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 Anna Abramson, Staff Attorney, at (202) 551-4969 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance Office of Technology

cc: Elliot H. Lutzker