

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

November 7, 2024

Wallace R. Cooney Chief Financial Officer Graham Holdings Company 1300 North 17th Street Arlington, VA 22209

> Re: Graham Holdings Company Form 10-K for the Year Ended December 31, 2023 File No. 001-06714

Dear Wallace R. Cooney:

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 Finance