



DIVISION OF  
CORPORATION FINANCE

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

June 18, 2024

Frank Lopez-Balboa  
Chief Financial Officer  
Cumulus Media, Inc.  
780 Johnson Ferry Road NE, Suite 500  
Atlanta, GA 30342

**Re: Cumulus Media, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2023**  
**File No. 001-38108**

Dear Frank Lopez-Balboa:

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 Technology