

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

DIVISION OF CORPORATION FINANCE

July 31, 2024

Bill Wilson Chief Executive Officer Townsquare Media, Inc. One Manhattanville Road Suite 202 Purchase, NY 10577

> Re: Townsquare Media, Inc. Form 10-K for Fiscal Year Ended December 31, 2023 Form 8-K filed May 9, 2024 File No. 001-36558

Dear Bill Wilson:

We have completed our review of your 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.

Sincerely,

Division of Corporation Finance Office of Technology