



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

DIVISION OF  
CORPORATION FINANCE

June 18, 2024

Hilton H. Howell, Jr.  
Chief Executive Officer  
GRAY TELEVISION INC  
370 Peachtree Road  
NE Atlanta, GA 30319

**Re: GRAY TELEVISION INC**  
**Form 10-K for the Fiscal Year Ended December 31, 2023**  
**Filed February 23, 2024**  
**File No. 001-13796**

Dear Hilton H. Howell, Jr.:

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