



DIVISION OF  
CORPORATION FINANCE

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

August 23, 2018

Chandler Bigelow  
Executive Vice President and Chief Financial Officer  
Tribune Media Company  
515 North State Street  
Chicago, IL 60654

**Re: Tribune Media Company**  
**Form 10-K for the Fiscal Year Ended December 31, 2017**  
**Filed March 1, 2018**  
**Form 10-Q for the Quarterly Period Ended June 30, 2018**  
**Filed August 9, 2018**  
**File No. 001-08572**

Dear Mr. Bigelow:

We have limited our review of your filing to the financial statements and related disclosures and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Form 10-Q For the Quarterly Period Ended June 30, 2018

Financial Statements

Note 1: Basis of Presentation and Significant Accounting Policies

Revenue Recognition, page 13

1. We note certain advertising contracts have guarantees of audience member views. Please clarify if these guarantees are treated as variable consideration in determining your transaction price. Refer to ASC 606-10-32-5 and 606-10-50-20.

In closing, 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

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Tribune Media Company  
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absence of action by the staff.

You may contact Claire DeLabar, Staff Accountant at (202) 551-3349 or Terry French, Accountant Branch Chief at (202) 551-3828 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Telecommunications