

June 18, 2024

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

Fiscal Year Ended December 31, 2023
2024

Re: GRAY TELEVISION INC
Form 10-K for the
Filed February 23,
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