



DIVISION OF  
CORPORATION FINANCE

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

September 4, 2024

David Zaslav  
President and Chief Executive Officer  
Warner Bros. Discovery, Inc.  
230 Park Avenue  
New York, NY 10003

**Re: Warner Bros. Discovery, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**Form 8-K filed May 9, 2024**  
**File No. 001-34177**

Dear David Zaslav:

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