

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

DIVISION OF CORPORATION FINANCE

Mail Stop 4561

December 22, 2015

Serge Matta President and Chief Executive Officer comScore, Inc. 11950 Democracy Drive, Suite 600 Reston, Virginia 20190

> Re: comScore, Inc. Form 10-K for Fiscal Year Ended December 31, 2014, as amended Filed February 20, 2015 and April 24, 2015 Form 10-Q for the Quarterly Period Ended September 30, 2015 Filed November 6, 2015 File No. 001-33520

Dear Mr. Matta:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Stephen Krikorian

Stephen Krikorian Accounting Branch Chief Office of Information Technologies and Services