

June 14, 2023

David Day  
Chief Financial Officer  
Magnite, Inc.  
1250 Broadway,  
15th Floor,  
New York, New York 10001

Re: Magnite, Inc.  
Form 10-K for

period ended December 31, 2022 filed on February 22, 2023

File No. 001-36384

Dear David Day:

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