



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

July 25, 2017

Ms. Betty Yip Ho  
Chief Financial Officer  
Phoenix New Media Ltd  
Sinolight Plaza, Floor 16 No. 4 Qiyang Road  
Wangjing, Chaoyang District,  
Beijing 100102  
People's Republic of China

**Re: Phoenix New Media Ltd**  
**Form 20-F for Fiscal Year Ended December 31, 2016**  
**Filed April 28, 2017**  
**File No. 001-35158**

Dear Ms. Ho:

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,

/s/ Carlos Pacho for

Larry Spigel  
Assistant Director  
AD Office 11 – Telecommunications