

PANDORA MEDIA, INC.  
2101 Webster Street, Suite 1650  
Oakland, California 94612

June 10, 2011

VIA FACSIMILE AND EDGAR TRANSMISSION

Securities and Exchange Commission  
Division of Corporation Finance  
Mail Stop 3720  
100 F Street, N.E.  
Washington, D.C. 20549-7010

Attention: Mr. Larry Spigel, Assistant Director  
Mr. Paul Fischer, Staff Attorney  
Ms. Celeste M. Murphy, Legal Branch Chief  
Ms. Sharon Virga, Staff Accountant  
Mr. Dean Suehiro, Senior Staff Accountant

**Re: Pandora Media, Inc.  
Registration Statement on Form S-1  
Filed February 11, 2011  
File No. 333-172215**

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, we hereby request acceleration of the effective date of the Registration Statement on Form S-1 (File No. 333-172215) (the "Registration Statement") of Pandora Media, Inc. (the "Company"). We respectfully request that the Registration Statement become effective as of 4:30 p.m., Washington, D.C. time, on June 14, 2011, or as soon as practicable thereafter. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Davis Polk & Wardwell LLP, by calling Martin A. Wellington at (650) 752-2018.

The Company acknowledges the following:

- should the Securities and Exchange Commission (the "Commission") or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

---

Thank you for your assistance in this matter.

Very truly yours,

**PANDORA MEDIA, INC.**

By: /s/ Delida Costin  
Delida Costin  
General Counsel and Secretary

cc: Martin A. Wellington, Davis Polk & Wardwell LLP