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February 24, 2025

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Office of Technology  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Becky Chow and Stephen Krikorian

**Re: Veritone, Inc.**  
**Form 10-K filed on April 1, 2024**  
**Comment Letter dated December 6, 2024**  
**Response Letter dated January 3, 2025**  
**Comment Letter dated January 28, 2025**  
**Response Letter dated February 11, 2025**  
**Comment Letter dated February 13, 2025**  
**File No. 001-38093**

Ladies and Gentlemen:

On behalf of Veritone, Inc. (the “**Company**”), this letter sets forth the Company’s responses to the comments provided by the staff (the “**Staff**”) of the U.S. Securities and Exchange Commission (the “**Commission**”) in a letter dated February 13, 2025 (“**Comment Letter #3**”) relating to the Company’s Annual Report on Form 10-K for the year ended December 31, 2023 filed with the Commission on April 1, 2024.

For your convenience, each comment of the Staff from Comment Letter #3 has been set forth in italics below and each of the Company’s responses have been provided immediately thereafter. Please note that the headings and numbering set forth below correspond to the headings and numbering reflected in Comment Letter #3.

Correspondence filed on February 11, 2025

Non-GAAP Financial Measures and Key Performance Indicators, page 41

1. *We note your response to prior comment 1 and note that the cost of sales line item should be marked as excluding depreciation and amortization shown below. See Topic 11.B. In addition, please clarify which operating expense line item that the remaining depreciation and amortization is attributable to such as sales and marketing or general and administrative. Please consider revising the operating expense captions to read that amounts are exclusive of depreciation and amortization. Further, consider separately presenting the depreciation and amortization attributable to each operating expense and cost of revenue line item. Alternatively, you may choose to present cost of sales and operating expenses including depreciation and amortization.*



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**Response:**

The Company respectfully advises the Staff that, beginning with the Company's Annual Report on Form 10-K for the year ended December 31, 2024 (the "2024 10-K"), the Company will mark its cost of revenue line item as excluding depreciation and amortization shown below, consistent with SAB Topic 11(B). In addition, the Company will separately present depreciation and amortization. The Company further advises the Staff that no depreciation and amortization expense is attributable to any other financial statement line item.

The Company's presentation of cost of revenue on its Statement of Operations (as shown through loss from operations only) will appear in future filings, including the 2024 Form 10-K, as follows:

*Consolidated Statements of Operations and Comprehensive Loss*

	Year Ended December 31,	
	2024	2023
Revenue		
Operating expenses:		
Cost of revenue (exclusive of depreciation and amortization shown separately below)		
Sales and marketing		
Research and development		
General and administrative		
Depreciation and amortization		
Total operating expenses	—	—
Loss from operations	==	==

\* \* \*

Please contact me at (213) 561-3204 with any questions or further comments regarding our responses to the Staff's comments.

Sincerely,

/s/ John-Paul Motley

John-Paul Motley  
Cooley LLP

cc: Michael L. Demetra, Veritone, Inc., Chief Financial Officer  
Craig Gatarz, Veritone, Inc., Chief Legal Officer and Secretary  
Logan Tiari, Cooley LLP, Partner