



DIVISION OF  
CORPORATION FINANCE

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

October 11, 2022

Christopher J. Henderson  
Executive Vice President and General Counsel  
Salem Media Group, Inc.  
6400 North Belt Line Road  
Irving, TX 75063

**Re: Salem Media Group, Inc.**  
**Registration Statement on Form S-3**  
**Filed October 3, 2022**  
**File No. 333-267721**

Dear Christopher J. Henderson:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Edwin Kim, Attorney-Adviser, at (202) 551-3297 or at Jan Woo, Legal Branch Chief, (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Garrett Sleichter, Esq.