



DIVISION OF
CORPORATION FINANCE

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

Via U.S. Mail

Mr. Evan Masyr
Chief Financial Officer
Salem Communications Corporation
4880 Santa Rosa Road
Camarillo, California 93012

July 31, 2007

RE: **Salem Communications Corporation**
Form 10-K for Fiscal Year Ended December 31, 2006
Filed March 16, 2007
File No. 000-26497

Dear Mr. Masyr:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director