



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

DIVISION OF  
CORPORATION FINANCE

August 17, 2022

Evan Masyr  
Chief Financial Officer  
Salem Media Group, Inc. /DE/  
6400 North Belt Line Road  
Irving, TX 75063

**Re: Salem Media Group, Inc. /DE/  
Form 10-K for Fiscal Year Ended December 31, 2021  
Filed March 4, 2022  
File No. 000-26497**

Dear Mr. Masyr:

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,

Division of Corporation Finance  
Office of Technology

cc: Christopher Henderson