



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

December 3, 2009

Mr. Norman M. Blashka
Chief Financial Officer
Salon Media Group, Inc.
101 Spear Street, Suite 203
San Francisco, CA 94105

RE: Salon Media Group, Inc.
Form 10-K for the Fiscal Year Ended March 31, 2009
Filed June 29, 2009
Form 10-Q for the Quarterly Period Ended June 30, 2009
Filed August 14, 2009
File No. 000-26395

Dear Mr. Blashka:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director