



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3720

February 10, 2017

Jordan Hoffner
Chief Executive Officer
Salon Media Group, Inc.
870 Market Street
San Francisco, CA 94102

Re: Salon Media Group, Inc.
Form 10-K for Fiscal Year Ended March 31, 2016
Filed June 24, 2017
File No. 000-02695

Dear Mr. Hoffner:

We have reviewed your filing and have the following comment. Please comply with the following comment in future filings. Confirm in writing that you will do so and explain to us how you intend to comply. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations, page 23

Results of Operations, page 26

1. We note that more than half of your monthly users are visiting your website via mobile devices. You should provide a breakdown of your revenue dollar amounts into mobile and non-mobile advertising to provide investors with greater insight on the effectiveness of your mobile monetization efforts.

Jordan Hoffner
Salon Media Group, Inc.
February 10, 2017
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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.

You may contact Robert Shapiro, Senior Staff Accountant, at (202) 551-3273 or Ivette Leon, Assistant Chief Accountant, at (202) 551-3351 if you have questions regarding comments on the financial statements and related matters. Please contact Kathleen Counsel, Special Counsel, at (202) 551-3350 or me at (202) 551-3810 with any other questions.

Sincerely,

/s/ Kathleen Krebs, for

Larry Spigel
Assistant Director
AD Office 11 – Telecommunications