



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

DIVISION OF  
CORPORATION FINANCE

August 11, 2021

Rahsan-Rahsan Lindsay  
Chief Executive Officer  
Mediaco Holding Inc.  
40 Monument Circle  
Suite 700  
Indianapolis, IN 46204

**Re: Mediaco Holding Inc.**  
**Registration Statement on Form S-3**  
**Filed August 6, 2021**  
**File No. 333-258593**

Dear Mr. Lindsay:

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 Matthew Crispino, Staff Attorney, at (202) 551-3456 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Justin W. Chairman