



DIVISION OF  
CORPORATION FINANCE

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

April 10, 2023

Christopher Ripley  
Chief Executive Officer  
Sinclair, Inc.  
10706 Beaver Dam Road  
Hunt Valley, MD 21030

**Re: Sinclair, Inc.**  
**Registration Statement on Form S-4**  
**Filed April 3, 2023**  
**File No. 333-271072**

Dear Christopher Ripley:

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 Kyle Wiley, Staff Attorney, at (202) 344-5791 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Jeffrey Grill