

Mail Stop 3561

December 18, 2006

Via Fax & U.S. Mail

Gregory A. Stoklosa, Vice President and Chief Financial Officer
Sun-Times Media Group, Inc. (formerly Hollinger International Inc.)
712 Fifth Avenue
New York, New York 10019

**Re: Sun-Times Media Group, Inc. (formerly Hollinger International Inc.)
Form 10-K for the year ended December 31, 2005
Filed March 31, 2006
File No. 001-14164**

**Sun-Times Media Group, Inc. (formerly Hollinger International Inc.)
Form 10-Q for the quarterly period ended June 30, 2006
Filed March 31, 2006
File No. 001-14164**

Dear Mr. Stoklosa:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

David R. Humphrey
Branch Chief- Accountant