



DIVISION OF  
CORPORATION FINANCE

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

December 14, 2020

Samuel D. Bush  
Chief Financial Officer  
Saga Communications, Inc.  
73 Kercheval Avenue  
Grosse Pointe Farms, Michigan 48236

**Re: Saga Communications, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2019**  
**Response dated July 22, 2020**  
**File No. 001-11588**

Dear Mr. Bush:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Technology