

December 14, 2020

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

Communications, Inc.

Fiscal Year Ended December 31, 2019
22, 2020

Re: Saga

Form 10-K for

Response dated July

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