

August 2, 2023

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

Inc.

Year Ended December 31, 2022

2023

Re: Saga Communications

Form 10-K for the

Filed March 16,

File No. 001-11588

Dear Samuel D. 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