



DIVISION OF
CORPORATION FINANCE

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

August 11, 2021

Rahsan-Rahsan Lindsay
Chief Executive Officer
Mediaco Holding Inc.
40 Monument Circle
Suite 700
Indianapolis, IN 46204

Re: Mediaco Holding Inc.
Registration Statement on Form S-3
Filed August 6, 2021
File No. 333-258593

Dear Mr. Lindsay:

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 Matthew Crispino, Staff Attorney, at (202) 551-3456 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance
Office of Technology

cc: Justin W. Chairman