



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

December 1, 2008

David D. Smith
Chief Executive Officer
Sinclair Broadcast Group, Inc.
10706 Beaver Dam Road
Hunt Valley, MD 21030

**Re: Sinclair Broadcast Group, Inc.
Form 10-K for the Year ended December 31, 2007
Filed February 29, 2008
File No. 000-26076**

Dear Mr. Smith:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director