



DIVISION OF  
CORPORATION FINANCE

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

May 23, 2024

Lucy Rutishauser  
Chief Financial Officer  
Sinclair Broadcast Group, LLC  
10706 Beaver Dam Road  
Hunt Valley, MD 21030

**Re: Sinclair Broadcast Group, LLC**  
**Form 10-K for the fiscal year ended December 31, 2023**  
**Form 10-Q for the fiscal quarter ended March 31, 2024**  
**File No. 000-26076**

Dear Lucy Rutishauser:

We have reviewed your May 8, 2024 response to our comment letter and have the following comment.

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments. Unless we note otherwise, any references to prior comments are to comments in our April 24, 2024 letter.

Form 10-Q for the fiscal quarter ended March 31, 2024

Notes to Unaudited Consolidated Financial Statements

1. Nature of Operations and Summary of Significant Accounting Policies

Income Taxes, page 39

1. We refer to your \$7.5 million correcting adjustment. Please provide us with more detail about the adjustment and how you determined it was immaterial based on guidance in SAB 99.

Please contact Inessa Kessman at 202-551-3371 or Robert Littlepage at 202-551-3361 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Lucy Rutishauser  
Sinclair Broadcast Group, LLC  
May 23, 2024  
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Division of Corporation Finance  
Office of Technology