



DIVISION OF  
CORPORATION FINANCE

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

September 17, 2020

Craig D. Fischer  
Chief Financial Officer  
Hemisphere Media Group, Inc.  
4000 Ponce de Leon Boulevard  
Suite 650  
Coral Gables, FL 33146

**Re: Hemisphere Media Group, Inc.**  
**Form 10-K for the Year Ended December 31, 2019**  
**Filed March 9, 2020**  
**File No. 001-35886**

Dear Mr. Fischer:

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