

September 21, 2020

Katy Murray  
Chief Financial Officer  
A. H. Belo Corp  
P.O. Box 224866  
Dallas, Texas 75222

Re: A. H. Belo Corp  
Form 10-K For the

Year Ended December 31, 2019

Filed May 8, 2020  
File No. 001-33741

Dear Ms. Murray:

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 Manufacturing