

Mail Stop 3720

January 18, 2007

Mr. Neil O. Johnston  
Vice President and Chief Financial Officer  
Cox Radio, Inc.  
6205 Peachtree Dunwoody Road  
Atlanta, GA 30328

**Re: Cox Radio, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2005  
Filed March 3, 2006  
File No. 1-12187**

Dear Mr. Johnston:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spirgel  
Assistant Director