



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

December 9, 2008

Via U.S. Mail

Nicole Maddrey
Associate General Counsel
The Washington Post Company
1150 15th Street, NW
Washington, DC 20071

**Re: The Washington Post Company
Form 10-K for the Year ended December 31, 2007
Filed February 28, 2008
File No. 001-06714**

Dear Ms. Maddrey:

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

Sincerely,

/s/ Kathleen Krebs for
Larry Spigel
Assistant Director