



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

July 24, 2006

via U.S. mail and facsimile

Mr. Stephen B. Morris
President and Chief Executive Officer
Arbitron, Inc.
142 West 57th Street
New York City, NY 10019

**RE: Arbitron, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2005
Form 10-Q for the Fiscal Quarter Ended March 31, 2006
File No. 1-1969**

Dear Mr. Morris:

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

If you have any questions regarding these comments, please direct them to Meagan Caldwell, Staff Accountant, at (202) 551-3754 or, in her absence, the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker
Accounting Branch Chief