



DIVISION OF
CORPORATION FINANCE

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

October 2, 2008

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

Re: Arbitron Inc.
Form 10-K for the fiscal year ended December 31, 2007
Filed on: February 28, 2008
File No.: 1-1969

Dear Mr. Morris:

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

Sincerely,

Pamela A. Long
Assistant Director