



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

May 20, 2010

Ms. Sariah Hopkins  
Executive Vice President and Chief Financial Officer  
Debut Broadcasting Corporation, Inc.  
1025 16<sup>th</sup> Avenue South  
Nashville, TN 37212

**RE: Debut Broadcasting Corporation, Inc.  
Form 10-K for the year ended December 31, 2008  
Filed April 1, 2009, as amended April 21, 2010  
File No. 000-50762**

Dear Ms. Hopkins:

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

Sincerely,

Larry Spirgel  
Assistant Director