



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

June 22, 2009

Mr. Hilton H. Howell, Jr.  
Vice-Chairman and Chief Executive Officer  
Gray Television, Inc.  
4370 Peachtree Road, NE  
Atlanta, Georgia 30319

**RE: Gray Television, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2008**  
**Filed March 31, 2009**  
**Form 10-Q for the quarter ended March 31, 2009**  
**Filed May 8, 2009**  
**File No. 001-13796**

Dear Mr. Howell:

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

Sincerely,

Larry Spigel  
Assistant Director