

Mail Stop 3561

February 5, 2007

Via Fax & U.S. Mail

Mr. James M. Follo
Senior Vice President and Chief Financial Officer
229 West 43rd Street
New York, New York 10036

**Re: The New York Times Company
Form 10-K for the year ended December 25, 2005
Filed February 23, 2006
File No. 001-05837**

Dear Mr. Follo:

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

Sincerely,

Linda Cvrkel
Branch Chief