



DIVISION OF
CORPORATION FINANCE

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

March 28, 2011

Edward A. Mammone
Principal Accounting Officer
Westwood One, Inc.
1166 Avenue of the Americas
New York, NY 10036

Re: Westwood One, Inc.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed on March 31, 2010
File No. 001-14691

Dear Mr. Mammone:

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

Sincerely,

Lyn Shenk
Branch Chief