



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

DIVISION OF
CORPORATION FINANCE

January 3, 2013

Via E-mail

Mr. Spencer L. Brown
Co-Chief Executive Officer and Principal Executive Officer
Dial Global, Inc.
220 W. 42nd St.
New York, NY
10036

**Re: Dial Global, Inc.
Form 10-K
Filed March 30, 2012
Form 10-Q for the quarterly period ended June 30, 2012
Filed August 14, 2012
File No. 001-14691**

Dear Mr. Brown:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Robert S. Littlepage for

Larry Spirgel
Assistant Director

cc: Via E-mail
Tracey Huffman
Dial Global, Inc.