



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

January 11, 2010

**Via U.S. Mail and Fax (305) 441-7861**

Joseph A. Garcia  
Chief Financial Officer  
Spanish Broadcasting System, Inc.  
2601 South Bayshore Drive  
PH II  
Coconut Grove, FL 33133

**RE: Spanish Broadcasting System, Inc.  
Form 10-K for the fiscal year ended December 31, 2008  
File No. 000-27823**

Dear Mr. Garcia:

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