



DIVISION OF  
CORPORATION FINANCE

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

October 2, 2008

Mr. Stephen B. Morris  
President, Chief Executive Officer and Director  
Arbitron Inc.,  
142 West 57<sup>th</sup> Street  
New York, NY 10019

Re: Arbitron Inc.  
Form 10-K for the fiscal year ended December 31, 2007  
Filed on: February 28, 2008  
File No.: 1-1969

Dear Mr. Morris:

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

Sincerely,

Pamela A. Long  
Assistant Director