



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

August 5, 2008

**VIA U.S. MAIL AND FAX (866) 879-4529**

Ms. Sariah Hopkins  
Chief Financial Officer  
Debut Broadcasting Company Inc.  
1209 16<sup>th</sup> Avenue South  
Nashville, TN 37212

**Re: Debut Broadcasting Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed March 7, 2008  
Form 10-Q for the Quarterly Period Ended March 31, 2008  
File No. 0-50762**

Dear Ms. Hopkins:

We have reviewed your supplemental response letter dated July 13, 2008 as well as your filing and have the following comments. As noted in our comment letter dated June 5, 2008, we have limited our review to your financial statements and related disclosures and do not intend to expand our review to other portions of your documents.

**Form 10-K for the Fiscal Year Ended December 31, 2007**

**General**

1. Please file the amendments to your Forms 10-K and 10-Q included as exhibits to your letter dated July 13, 2008.

**Shamrock Broadcasting Inc.**  
**River Broadcasting Company, page F-11**

2. We note your response to prior comment 7. Please amend the Form 8-K filed on June 22, 2007 to provide audited and pro forma financial statements for the required periods.

\* \* \* \*

Ms. Sariah Hopkins  
Debut Broadcasting Corporation  
August 5, 2008  
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Please respond to these comments within 10 business days over EDGAR or tell us when you will provide us with a response. You may contact Kathryn Jacobson, Senior Staff Accountant, at (202) 551-3365 or Dean Suehiro, Senior Staff Accountant, at (202) 551-3384 if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3810 with any other questions.

Sincerely,

Larry Spigel  
Assistant Director