



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

June 11, 2008

Kenneth W. Lowe  
Chief Executive Officer  
The E.W. Scripps Company  
312 Walnut Street  
Cincinnati, Ohio 45202

**Re:   Scripps Networks Interactive  
      Registration Statement on Form 10  
      Filed March 26, 2008  
      File No. 001-34004**

Dear Mr. Lowe:

We have completed our review of your registration statement on Form 10 and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director

Cc: Eric Geppert, Esq.  
*By facsimile, 513-929-0303*