

Mail Stop 3561

July 24, 2006

BY U.S. Mail and Facsimile [(214) 977 - 6603]

Mr. Robert W. Dechard
Chairman, President and Chief Executive Officer
BELO CORP.
P.O. Box 655237
Dallas, Texas 75265-5237

**Re: Belo Corp.
Form 10-K for Fiscal Year Ended December 31, 2005
File No. 1-08598**

Dear Mr. Dechard:

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

Sincerely,

David R. Humphrey
Accounting Branch Chief