



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

June 28, 2010

Ms. Dunia A. Shive  
Chief Executive Officer  
Belo Corp.  
P.O. Box 655237  
Dallas, Texas 75265-5237

**RE: Belo Corp.**  
**Form 10-K for the year ended December 31, 2009**  
**Filed March 12, 2010**

Dear Ms. Shive:

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

Sincerely,

Larry Spigel  
Assistant Director