



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

July 30, 2007

Via U.S. Mail and Fax (404-261-9607)

Mr. James C. Ryan
Sr. Vice President and Chief Financial Officer
Gray Television, Inc.
370 Peachtree Road, NE
Atlanta, GA 30319

RE: **Gray Television, Inc.**
Form 10-K for Fiscal Year Ended December 31, 2006
Filed March 15, 2007

Form 10-Q for March 31, 2007
File No. 1-13796

Dear Mr. Ryan:

The Division of Corporation Finance has completed its review of your Form 10-K and related filings and does not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director