



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

March 14, 2008

**Via U.S. Mail and Fax (212-309-9081)**

Mr. David E. Kennedy  
President and Chief Executive Officer  
Interep National Radio Sales, Inc.  
100 Park Avenue  
New York, NY 10017

**RE: Interep National Radio Sales, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2006  
Filed April 2, 2007  
File No. 0-28395**

Dear Mr. Kennedy:

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,

A handwritten signature in black ink, appearing to read "Larry Spigel". There is a small mark to the left of the signature that looks like "Feb 1".

Larry Spigel  
Assistant Director