



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

August 13, 2008

Via Fax & U.S. Mail

Mr. Joseph G. NeCastro  
Chief Financial Officer  
The E.W. Scripps Company  
312 Walnut Avenue  
Cincinnati, Ohio 45202

**Re: The E.W. Scripps Company  
Form 10-K for the year ended December 31, 2007  
File No. 000-16914**

Dear Mr. NeCastro:

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

Sincerely,

David R. Humphrey  
Branch Chief