



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

December 2, 2009

Via U.S. Mail and Fax

Mr. Stephen P. Gibson
Chief Financial Officer
Allbritton Communications Co.
1000 Wilson Boulevard, Suite 2700
Arlington, VA 22209

**RE: Allbritton Communications Company
Form 10-K for the fiscal year ended September 30, 2008
Filed December 22, 2008 and
Forms 10-Q for the quarters ended December 31, 2008,
March 31, 2009 and June 30, 2009
Filed February 17, 2009, May 14, 2009, and
August 13, 2009, respectively
File No. 333-02302**

Dear Mr. Gibson:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director