



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

January 11, 2010

Via U.S. Mail and Fax (305) 441-7861

Joseph A. Garcia
Chief Financial Officer
Spanish Broadcasting System, Inc.
2601 South Bayshore Drive
PH II
Coconut Grove, FL 33133

**RE: Spanish Broadcasting System, Inc.
Form 10-K for the fiscal year ended December 31, 2008
File No. 000-27823**

Dear Mr. Garcia:

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

Sincerely,

Larry Spigel
Assistant Director