



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

November 25, 2008

**Via U.S. Mail and Fax (401-454-0089)**

Mr. Richard J. Schmaeling  
Chief Financial Officer  
LIN TV Corp. and LIN Television Corporation  
Four Richmond Square, Suite 200  
Providence, Rhode Island 02906

**RE: LIN TV Corp.  
Form 10-K for Fiscal Year Ended December 31, 2007  
Filed March 14, 2008  
File No. 1-31311**

**LIN Television Corporation  
Form 10-K for Fiscal Year Ended December 31, 2007  
Filed March 14, 2008  
File No. 0-25206**

Dear Mr. Schmaeling:

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

Sincerely,

Larry Spirgel  
Assistant Director