

# KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

300 North LaSalle  
Chicago, Illinois 60654

Dennis M. Myers, P.C.  
To Call Writer Directly:  
(312) 862-2232  
dennis.myers@kirkland.com

(312) 862-2000

www.kirkland.com

Facsimile:  
(312) 862-2200

July 27, 2011

**VIA EDGAR SUBMISSION  
AND OVERNIGHT DELIVERY**

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549-3628  
Attention: Brandon Hill  
Celeste Murphy  
Larry Spirgel

Re: Radio One, Inc.  
Registration Statement on Form S-4  
Filed February 9, 2011  
File No. 333-172123

Ladies and Gentlemen:

On behalf of Radio One, Inc., a Delaware corporation (the "Company"), we are writing to respond to the comments raised in the letter, dated March 3, 2011, from the staff of the Securities and Exchange Commission (the "Commission") to Alfred C. Liggins, III, President and Chief Executive Officer of the Company, with respect to the Company's Registration Statement on Form S-4 (File No. 333-172123) (the "Registration Statement"). The Company has filed with the Commission, pursuant to the requirements of the Securities Act of 1933, as amended (the "Securities Act"), and Regulation S-T thereunder, an Amendment No. 1 to the Registration Statement (the "Amendment"). The responses below correspond to the captions and numbers of the staff's comments, which are reproduced in their entirety below. Capitalized terms used in this letter and not otherwise defined have the meanings assigned to them in the Registration Statement.

The Company's responses are as follows:

Hong Kong London Los Angeles Munich NewYork Palo Alto San Francisco Shanghai Washington, D.C.

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Securities and Exchange Commission

July 27, 2011

Page 2

1. *Please update your filing to include audited December 31, 2010 financial statements.*

Response: The Amendment includes the Company's audited December 31, 2010 financial statements.

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Securities and Exchange Commission

July 27, 2011

Page 3

The Company will include in its acceleration request of the effective date of the Registration Statement an acknowledgement of the statements set forth in the Staff's comment letter.

We hope that the foregoing has been responsive to the Staff's comments. Please do not hesitate to contact me at the number above with any further questions or comments regarding this filing.

Sincerely,

/s/ Dennis M. Myers, P.C.

Dennis M. Myers, P.C.