

**Gray Television, Inc.**

4370 Peachtree Road NE Atlanta, GA 30319

Phone: 404-504-9828 Fax: 404-261-9607

August 15, 2011

VIA EDGAR

Mr. Larry Spirgel

Assistant Director

United States Securities and Exchange Commission

100 F Street, N.E.

Washington, D.C. 20549

Re: Gray Television, Inc.

Form 10-K for fiscal year ended December 31, 2010

Filed March 11, 2011

File No. 001-13796

Dear Mr. Spirgel:

Reference is made to the comments of the Staff of the United States Securities and Exchange Commission (the "Staff") in your letter dated August 2, 2011 (the "Comment Letter") with respect to the Annual Report on Form 10-K of Gray Television, Inc. ("Gray" or the "Company") for the fiscal year ended December 31, 2010.

The Staff has requested that the Company respond to the Comment Letter within 10 business days from the date thereof or advise the Staff when the response will be provided.

In light of the timing of the receipt of the Comment Letter, the Company respectfully requests an extension of time for the provision of responses thereto, and undertakes to provide the Staff with our response on or prior to, August 30, 2011.

If the Staff has any comments or questions related to this response, please contact the undersigned by telephone at 404-504-9828, fax at 404-261-9607 or email at [jim.ryan@gray.tv](mailto:jim.ryan@gray.tv)

Sincerely,

Gray Television, Inc.

By: /s/ James C. Ryan

James C. Ryan

Senior Vice President and Chief Financial Officer

Gray Television, Inc.

Page 1 of 1