



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

July 14, 2006

**Via U.S. Mail and Fax (310) 449-1306**

John F. Delorenzo  
Chief Financial Officer  
Entravision Communications Corporation  
2425 Olympic Boulevard, Suite 6000 West  
Santa Monica, California 90404

**Re: Entravision Communications Corporation  
Form 10-K for the year ended December 31, 2005  
Filed March 16, 2006**

**Form 10-Q for the quarter ended March 31, 2006**

**File No. 1-15997**

Dear Mr. Delorenzo:

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

Sincerely,  
/s/ Carlos Pacho  
for Larry Spigel  
Assistant Director