



DIVISION OF  
CORPORATION FINANCE

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

**Via U.S. Mail**

Mr. Herbert W. Hill  
Chief Accounting Officer  
Clear Channel Outdoor Holding, Inc.  
200 East Basse Road  
San Antonio, Texas 78209

July 6, 2007

Re: **Clear Channel Outdoor Holding, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed March 1, 2007**  
**File No. 1-32663**

Dear Mr. Byrd:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director