

Mail Stop 3561            September 14,  
2005

Via U.S. Mail and Fax (480 403-8304)

Robert W. McMartin  
Vice President, Treasurer and Chief Financial Officer  
CIRCUIT RESEARCH LABS, INC  
1302 West Drivers Way  
Tempe, Arizona 85284

Re: CIRCUIT RESEARCH LABS, INC  
Form 10-KSB for the year ended December 31, 2004  
Filed May 18 2005

Forms 10-QSB for fiscal quarter ended March 31, 2005

Forms 10-QSB for fiscal quarter ended June 30, 2005

File No. 0-11353

Dear Mr. McMartin:

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

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

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

DIVISION OF  
CORPORATION FINANCE