



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

January 9, 2007

**Via U.S. Mail and Fax (480) 403-8302**

Robert W. McMartin  
Chief Financial Officer  
Circuit Research Labs, Inc.  
1302 West Drivers Way  
Tempe, AZ 85284

**RE: Circuit Research Labs, Inc.  
Form 10-KSB/A for the fiscal year ended December 31, 2005  
Filed April 21, 2006**

**File No. 0-11353**

Dear Mr. McMartin:

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

Sincerely,

Larry Spirgel  
Assistant Director