



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

July 26, 2007

Mr. Randall T. Mays  
President and Chief Financial Officer  
Clear Channel Communications, Inc.  
200 East Basse Road  
San Antonio, TX 78209

**RE: Clear Channel Communications, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2006  
Filed March 1, 2007**

**Form 10-Q for Fiscal Quarter Ended March 31, 2007  
File No. 1-9645**

Dear Mr. Mays:

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