



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

April 8, 2008

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

Re: Clear Channel Communications, Inc.
Form 10-K for Fiscal Year Ended December 31, 2007
Filed February 14, 2008
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