



DIVISION OF  
CORPORATION FINANCE

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

January 13, 2015

Via E-mail

Joseph C. Magnacca  
Chief Executive Officer  
RadioShack Corporation  
Mail Stop CF3-201  
300 RadioShack Circle  
Fort Worth, Texas 76102

**Re: RadioShack Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2013**  
**Filed March 4, 2014**  
**File No. 1-5571**

Dear Mr. Magnacca :

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require

Sincerely,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief

cc: William R. Russum, Vice President and Controller  
cc: Joel Tiede, General Counsel