



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

July 14, 2006

Via U.S. Mail and Fax (310) 449-1306

John F. Delorenzo
Chief Financial Officer
Entravision Communications Corporation
2425 Olympic Boulevard, Suite 6000 West
Santa Monica, California 90404

**Re: Entravision Communications Corporation
Form 10-K for the year ended December 31, 2005
Filed March 16, 2006**

Form 10-Q for the quarter ended March 31, 2006

File No. 1-15997

Dear Mr. Delorenzo:

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

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