



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

January 30, 2009

Farid Suleman  
Chief Executive Officer and Chairman  
Citadel Broadcasting Corporation  
City Center West, Suite 400  
7201 West Lake Mead Blvd.  
Las Vegas, NV 89128

**RE: Citadel Broadcasting Corporation  
Form 10-K for the Year Ended December 31, 2007  
Filed February 29, 2008  
File No. 001-31740**

Dear Mr. Suleman:

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 Spirgel  
Assistant Director