

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

Mail Stop 3720

August 28, 2017

Richard J. Bressler Chief Financial Officer iHeartMedia, Inc. 200 East Basse Road, Suite 100 San Antonio, Texas 78209

Re: iHeartMedia, Inc.

Form 10-K for Fiscal Year Ended December 31, 2016

Filed February 23, 2017

File No. 0-53354

Dear Mr. Bressler:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Terry French for

Carlos Pacho Senior Assistant Chief Accountant AD Office 11 - Telecommunications