

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

Mail Stop 3720

August 16, 2006

Via U.S. Mail and Fax (210.822.2299)

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

RE: Clear Channel Communications, Inc.

Form 10-K for the fiscal year ended December 31, 2005

Filed March 10, 2006

Form 10-Q for the quarterly period ended June 30, 2006

File No. 1-09645

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,

/s/ Kyle Moffatt for

Larry Spirgel
Assistant Director