



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

August 28, 2017

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

**Re: iHeartCommunications, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2016**  
**Filed February 23, 2017**  
**File No. 1-09645**

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