



DIVISION OF  
CORPORATION FINANCE

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

October 3, 2018

Brian Coleman  
Senior Vice President and Treasurer  
iHeartCommunications, Inc.  
20880 Stone Oak Parkway  
San Antonio, Texas 78258

**Re: iHeartCommunications, Inc.**  
**Application for Qualification of Indenture on Form T-3**  
**Filed September 27, 2018**  
**File No. 022-29063**

Dear Mr. Coleman:

This is to advise you that we have not reviewed and will not review your filing.

Please refer to Section 307(c) of the Trust Indenture Act of 1939 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the application as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Trust Indenture Act as they relate to the qualification of the indenture.

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.

Please contact William Mastrianna, Attorney-Adviser, at (202) 551-3778 or (202) 551-3810 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Telecommunications

cc: Ana Sempertegui