

December 17, 2014

Via EDGAR Submission

Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Attn: Paul Fischer

Re: iHeartCommunications, Inc.
Registration Statement on Form S-4
File No. 333-200971

Ladies and Gentlemen:

Pursuant to Rule 461 of the Securities Act of 1933, as amended, iHeartCommunications, Inc. (the "Issuer") hereby requests acceleration of the effective date of their Registration Statement on Form S-4 (File No. 333-200971), as amended (the "Registration Statement"), to 10:00 AM Eastern Time, on December 19, 2014 or as soon thereafter as practicable. The Issuer hereby acknowledges its responsibilities under the Securities Act of 1933, as amended, and the Securities Exchange Act of 1934, as amended, as they relate to the proposed public offering of the securities specified in the above-referenced Registration Statement.

In addition, the Issuer acknowledges that:

- should the Securities and Exchange Commission (the "Commission") or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Issuer from their full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Issuer may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please contact Brian Wolfe of Kirkland & Ellis LLP, special counsel to the Issuer, at (312) 862-2000, as soon as the Registration Statement has been declared effective, or if you have any other questions or concerns regarding this matter.

Sincerely,

IHEARTCOMMUNICATIONS, INC.

By: /s/ Hamlet T. Newsom, Jr.
Name: Hamlet T. Newsom, Jr.
Title: Vice President, Associate General Counsel
and Assistant Secretary