



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

January 21, 2010

**VIA US MAIL AND FAX (210) 832-3173**

Randall T. Mays  
Chief Financial Officer and Director  
Clear Channel Outdoor Holdings, Inc.  
200 East Basse Road  
San Antonio, Texas 78209

**Re: Clear Channel Outdoor Holdings, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed March 2, 2009  
File No. 001-32663**

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,

Larry Spigel  
Assistant Director