



DIVISION OF  
CORPORATION FINANCE

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

June 25, 2025

David J. Sailer  
Executive Vice President and Chief Financial Officer  
Clear Channel Outdoor Holdings, Inc.  
4830 North Loop 1604 West, Suite 111  
San Antonio, TX 78249

**Re: Clear Channel Outdoor Holdings, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2024**  
**File No. 001-32663**

Dear David J. Sailer:

We have completed our review of your filings. 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,

Division of Corporation Finance  
Office of Trade & Services