



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

March 7, 2008

Via U.S. Mail and Fax

Mr. Patrick McCready
Chief Financial Officer
Channell Commercial Corp.
26040 Ynez Road
Temecula, CA 92591

**RE: Channell Commercial Corporation
Forms 10-K for the fiscal year ended December 31, 2006
Filed April 2, 2007 and
Form 10-Q for the quarters ended September 30, 2007
Filed November 14, 2007
File No. 0-28582**

Dear Mr. McCready:

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