



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