



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3561

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

August 30, 2006

By Facsimile and U.S. Mail

Ms. Roberta J. Morris  
Chief Financial Officer  
Big Dog Holdings, Inc.  
121 Gray Avenue  
Santa Barbara, CA 93101

**Re: Big Dog Holdings, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2005**  
**Filed March 31, 2006**  
**Form 10-Q for the quarter ended March 31, 2006**  
**Filed May 12, 2006**  
**File No. 000-22963**

Dear Ms. Roberta J. Morris:

We have completed our review of your Forms 10-K, 10-Q and related filings and have no further comments at this time.

Sincerely,

Michael Moran  
Branch Chief