

Mail Stop 3561

January 9, 2009

Andrew D. Feshbach, President
The Walking Company Holdings, Inc.
121 Gray Avenue
Santa Barbara, California 93101

**Re: The Walking Company Holdings, Inc.
Form 10-K FYE 12/31/07
File No. 0-22963**

Dear Mr. Feshbach:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

John Reynolds,
Associate Director