



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

September 24, 2007

Via U.S. Mail and Fax (212-957-5395)

Mr. Henry S. Schleiff
President and Chief Executive Officer
Crown Media Holdings, Inc.
12700 Ventura Boulevard, Suite 200
Studio City, CA 91604

**RE: Crown Media Holdings, Inc.
Form 10-K for Fiscal Year Ended December 31, 2006
Filed March 8, 2007**

**Forms 10-Q for March 31, 2007 and June 30, 2007
File No. 1-30700**

Dear Mr. Schleiff:

The Division of Corporation Finance has completed its review of your Form 10-K and related filings and does not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director