



DIVISION OF  
CORPORATION FINANCE

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

Mr. Brian C. Stewart  
Executive Vice President of Finance and Chief Financial Officer  
Crown Media Holdings, Inc.  
12700 Ventura Boulevard, Suite 200  
Studio City, California 91604

August 20, 2009

**Re: Crown Media Holdings, Inc.**  
**Form 10-K for the year ended December 31, 2008**  
**Filed March 5, 2009 (as amended April 30, 2009)**  
**File No. 000-30700**

Dear Mr. Stewart:

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