



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

May 4, 2010

Via U.S. Mail and facsimile to (212) 957-5394

William J. Abbott  
President and Chief Executive Officer  
Crown Media Holdings, Inc.  
12700 Ventura Blvd., Suite 200  
Studio City, CA 91604

**RE: Crown Media Holdings, Inc.**  
**Preliminary Information Statement on Schedule 14C**  
**Filed March 29, 2010**  
**File No. 0-30700**

Dear Mr. Abbott:

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

Sincerely,

/s/ Larry Spigel  
Larry Spigel  
Assistant Director