

Mail Stop 3561

December 6, 2006

Robert Giardina  
Chief Executive Officer  
Town Sports International Holdings, Inc.  
888 Seventh Avenue, 25<sup>th</sup> Floor  
New York, New York 10106

**Re: Town Sports International Holdings, Inc.**  
**File No. 333-114210**  
**Form 10-K: For the Year Ended December 31, 2005**  
**Form 8-K filed March 1, 2006**

Dear Mr. Giardina:

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

Sincerely,

Joseph Foti  
Senior Assistant Chief Accountant