



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
CF/AD5  
100 F STREET, NE  
WASHINGTON, D.C. 20549-3561

DIVISION OF  
CORPORATION FINANCE

February 10, 2009

Via Mail and Fax

Daniel Gallagher  
Chief Financial Officer  
Town Sports International Holdings, Inc.  
5 Penn Plaza, 4<sup>th</sup> Floor  
New York, NY 10001

**RE: Town Sports International Holdings, Inc.**  
**Form 10-K for the Year Ended December 31, 2007**  
**File Number: 000-52013**

Dear Mr. Gallagher:

We have completed our review of your Form 10-K and related filings, and at this time do not have further comments.

Sincerely,

Lyn Shenk  
Branch Chief