



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

October 19, 2006

VIA U.S. MAIL AND FAX (512) 878-4010

Mr. Matthew Wilfley
Chief Financial Officer
Grande Communication Holdings Inc.
401 Carlson Circle
San Marcos, TX 78666

**Re: Grande Communication Holdings Inc.
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 31, 2006
Form 10-Q for the Fiscal Quarter Ended March 31, 2006
Filed May 12, 2006
Form 10-Q for the Fiscal Quarter Ended March 31, 2006
Filed August 11, 2006
File No. 333-115602**

Dear Mr. Wilfley:

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

Sincerely,

/s/ Larry Spigel
Assistant Director