



DIVISION OF  
CORPORATION FINANCE

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

June 23, 2008

Via Facsimile

Christopher W. Shean  
Senior Vice President and Controller  
Discovery Holding Company  
12300 Liberty Boulevard  
Englewood, Colorado 80112

**RE: Discovery Holding Company  
Form 10-K for the Year Ended December 31, 2007  
File Number: 000-51205**

Dear Mr. Shean:

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

Sincerely,

Joseph Foti  
Senior Assistant Chief Accountant