



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 0407

February 22, 2007

Via U.S. Mail and Fax (951.699.4062)

Mr. William A. Owen
Chief Financial Officer and Controller
Outdoor Channel Holdings, Inc.
43445 Business Park Drive, Suite 113
Temecula, CA 92590

RE: Outdoor Channel Holdings, Inc.
Form 10-K for the fiscal year ended December 31, 2005
Filed March 10, 2006

Form 10-Q for the quarterly period ended September 30, 2006

File No. 0-17287

Dear Mr. Owen:

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/ Kyle Moffatt for

Larry Spigel
Assistant Director