

February 1, 2007

Mail stop 3561

Mr. Ronald G. Eidell  
Senior Vice President and Chief Financial Officer  
Bally Total Fitness Holding Corporation  
8700 West Bryn Mawr Avenue  
Chicago, IL 60631

**Re: Bally Total Fitness Holding Corporation  
Form 10-K for the year ended December 31, 2005  
File No. 001-13997**

Dear Mr. Eidell:

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

Sincerely,

David R. Humphrey  
Accounting Branch Chief