



DIVISION OF  
CORPORATION FINANCE

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

October 26, 2006

Via US Mail and Facsimile

Mr. Thomas F. Wolfe  
Chief Financial Officer  
Affinity Group Holding, Inc.  
2575 Vista Del Mar Drive  
Ventura, CA 93001

**Re: Affinity Group Holding, Inc.  
Affinity Group, Inc.  
Form 10-K for the year ended December 31, 2005  
File Nos. 000-22852 and 333-124109**

Dear Mr. Wolfe:

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  
Branch Chief