

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-0404

August 30, 2006

By Facsimile and U.S. Mail

Ms. Roberta J. Morris Chief Financial Officer Big Dog Holdings, Inc. 121 Gray Avenue Santa Barbara, CA 93101

Re: Big Dog Holdings, Inc.

Form 10-K for the fiscal year ended December 31, 2005

Filed March 31, 2006

Form 10-Q for the quarter ended March 31, 2006

Filed May 12, 2006 File No. 000-22963

Dear Ms. Roberta J. Morris:

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

Sincerely,

Michael Moran Branch Chief