

Mail Stop 3561

January 9, 2009

Andrew D. Feshbach, President  
The Walking Company Holdings, Inc.  
121 Gray Avenue  
Santa Barbara, California 93101

**Re: The Walking Company Holdings, Inc.  
Form 10-K FYE 12/31/07  
File No. 0-22963**

Dear Mr. Feshbach:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

John Reynolds,  
Associate Director