

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