

SECURITIES AND EXCHANGE COMMISSION

FORM UPLOAD

SEC-originated letters to filers

Filing Date: **2009-01-26**
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FILED FOR

WALKING CO HOLDINGS, INC.

CIK: [1019439](#) | IRS No.: [521868665](#) | State of Incorp.: **DE** | Fiscal Year End: **1231**

Type: **UPLOAD**

SIC: **5651** Family clothing stores

Mailing Address

*121 GRAY AVENUE
SANTA BARBARA CA 93101*

Business Address

*121 GRAY AVENUE
SANTA BARBARA CA 93101
8059638727*

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