

Mail Stop 4561

August 3, 2009

John Gross, Chief Financial Officer  
Majesco Entertainment Company  
160 Raritan Center Parkway  
Edison, New Jersey 08837

**Re: Majesco Entertainment Company  
Amendment No. 1 to Form 10-K for the Fiscal Year Ended October 31,  
2008  
Filed July 31, 2009  
File No. 001-32404**

Dear Mr. Gross:

We have reviewed your amended Form 10-K and have the following comment.

Item 9A(T). Controls and Procedures

Management's Annual Report on Internal Control Over Financial Reporting

1. Please confirm, if correct, that management completed its assessment of the effectiveness of the company's internal control over financial reporting as of October 31, 2008 on or before January 29, 2009, the date the company filed its Form 10-K, and that management's conclusion regarding the effectiveness of the company's internal controls was based on this assessment.

Please contact Kevin Dougherty at (202) 551-3271 with any questions regarding this comment. If you require further assistance, please contact me at (202) 551-3456 or Barbara C. Jacobs, Assistant Director, at (202) 551- 3735.

Sincerely,

Matthew Crispino  
Staff Attorney

John Gross  
Majesco Entertainment Company  
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cc: Via Facsimile (212) 983-3115  
Todd E. Mason, Esq.  
Mintz, Levin, Cohn, Ferris, Glovsky, and Popeo, P.C.