



DIVISION OF  
CORPORATION FINANCE

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

April 12, 2011

Via E-mail

Joseph J. Wallace  
Chief Financial Officer  
Collectors Universe, Inc.  
1921 E. Alton Avenue  
Santa Ana, California 92705

**Re: Collectors Universe, Inc.  
Form 10-K for Fiscal Year Ended June 30, 2010  
Filed September 8, 2010  
Definitive Proxy Statement on Schedule 14A  
Filed October 7, 2010  
File No. 1-34240**

Dear Mr. Wallace:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ William H. Thompson

William Thompson  
Accounting Branch Chief