



DIVISION OF
CORPORATION FINANCE

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

VIA CERTIFIED U.S. MAIL

September 9, 2010

John Honour
Chief Executive Officer
Stereo Vision Entertainment, Inc.
15452 Cabrito Road, Suite 204
Van Nuys, CA 91406

**Re: Stereo Vision Entertainment, Inc.
Form 10-K and Form 10-K/A for Fiscal Year Ended June 30, 2009
Filed October 13, 2009 and May 17, 2010
File No. 0-28533**

Dear Mr. Honour:

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

Sincerely,

William H. Thompson
Accounting Branch Chief