



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

May 5, 2006

By U.S. Mail

Mr. Darin L. White  
Vice President, Finance  
Celebrate Express, Inc.  
11220 – 120<sup>th</sup> Avenue NE  
Kirkland, Washington 98033

**RE: Celebrate Express, Inc.  
Form 10-K for the Fiscal Year Ended May 31, 2005  
Filed August 22, 2005  
Forms 8-K Filed January 9, 2005 and March 30, 2006  
File No. 0-50973**

Dear Mr. White:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William Choi  
Branch Chief