

Mail Stop 3561

August 7, 2008

Kevin A. Green
President and Chief Executive Officer
Celebrate Express, Inc.
11232 — 120th Avenue, NE
Kirkland, WA 98033

**Re: Celebrate Express, Inc.
Preliminary Proxy Statement Relating to a
Merger or Acquisition on Schedule 14A
Filed August 7, 2008
File No. 000-50973**

Dear Mr. Green:

We have completed our review of your Schedule 14A, as amended, and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director

cc: David Wilson
Heller Ehrman LLP
Facsimile No. (206) 447-0849