

Mail Stop 3561

April 19, 2010

Kenneth Bosket  
Chief Executive Officer  
Crown Equity Holdings Inc.  
5440 West Sahara Suite 205  
Las Vegas, Nevada 89146

**Re: Crown Equity Holdings, Inc.  
Forms 10-K and 10-K/A for the Fiscal Year Ended December 31, 2008  
Filed March 11, 2009 and December 23, 2009, respectively  
File No. 000-29935**

Dear Mr. Bosket:

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

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Claudia McDowell, Esq.  
*Via facsimile to (818) 475-1819*