



DIVISION OF  
CORPORATION FINANCE

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

May 4, 2011

Via E-Mail

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

**Re: Crown Equity Holdings Inc.  
Amendment No. 3 to Form 10-K  
for the Fiscal Year Ended December 31, 2009  
Filed March 11, 2011  
Amendment No. 3 to Form 10-Q  
for Fiscal Quarter Ended March 31, 2010  
Amendment No. 3 Form 10-Q  
for Fiscal Quarter Ended June 30, 2010  
Amendment No. 3 Form 10-Q  
for Fiscal Quarter Ended September 30, 2010  
Filed March 10, 2011  
File No. 000-29935**

Dear Mr. Bosket:

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

Sincerely,

/s/ Andrew D. Mew

Andrew D. Mew  
Accounting Branch Chief

cc: Claudia J. McDowell, Esq.