

Mail Stop 3561

November 26, 2008

Mr. Keith Tanaka  
Chief Financial Officer  
Conspiracy Entertainment Holdings, Inc.  
612 Santa Monica Boulevard  
Santa Monica, CA 90401

**Re: Conspiracy Entertainment Holdings, Inc.  
Item 4.02 Form 8-K  
Filed November 14, 2008  
File No. 000-32427**

Dear Mr. Tanaka:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

William J. Kearns  
Staff Accountant