

Mail Stop 3561

June 23, 2009

Mr. Sirus Ahmadi
Chief Executive Officer
Conspiracy Entertainment Holdings, Inc.
612 Santa Monica Blvd.
Santa Monica, CA 90401

**Re: Conspiracy Entertainment Holdings, Inc.
Form 10-KSB for Fiscal Year Ended
December 31, 2007
Filed April 15, 2008
File No. 000-32427**

Dear Mr. Ahmadi:

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

Sincerely,

Brian Bhandari
Branch Chief
Office of Beverages, Apparel, and
Health Care Services