

Mail Stop 4561  
Via fax 01181352209905

July 17, 2008

Noriaki Yamaguchi  
Representative Director & CFO  
Konami Corporation  
4-1, Marunouchi 2-chome, Chiyoda-ku  
Tokyo 100-6330, Japan

**Re: Konami Corporation**  
**Form 20-F for the Fiscal Year Ended March 31, 2007**  
**Filed August 2, 2007**  
**File no. 1-31452**

Dear Mr. Yamaguchi:

We have completed our review of your Form 20-F and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins  
Accounting Branch Chief