



DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

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

October 17, 2008

Via U.S. Mail and Facsimile

Kagemasa Kozuki  
Chairman of the Board and CEO  
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, 2008**  
**Filed August 2, 2008**  
**File no. 1-31452**  
**Supplemental Response Received October 10, 2008**

Dear Mr. Kozuki:

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

Sincerely,

Barbara C. Jacobs  
Assistant Director

cc: Sandra Treusdell, Esq. (by fax, 011-81-3-3213-6470)  
D. Levy