

Mail Stop 4561

November 10, 2009

Mr. Noriaki Yamaguchi
Representative Director and Chief Financial Officer
Konami Corporation
7-2, Akasaka 9-chome
Minato-ku, Tokyo 107-8323
Japan

Re: Konami Corporation
Form 20-F for the Fiscal Year Ended March 31, 2009
Filed August 3, 2009
File No. 001-31452

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,

/s/ Kathleen Collins

Kathleen Collins
Accounting Branch Chief