



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

October 29, 2009

Mr. Daniel Grodnik
President
Mass Hysteria Entertainment Company, Inc.
5555 Melrose Avenue, Swanson Building, Suite 400
Hollywood, CA 90038

Re: Mass Hysteria Entertainment Company, Inc.
Item 4.01 Form 8-K
Filed October 13, 2009
File No. 0-53739

Dear Mr. Grodnik:

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

Sincerely,

Ta Tanisha Meadows
Staff Accountant