



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

September 28, 2009

Mr. Gary Spaniak  
President  
Classic Costume Company, Inc.  
1903 North Barnes Avenue  
Springfield Missouri, 65803

**Re: Classic Costume Company, Inc.**  
**Item 4.01 Form 8-K**  
**Filed August 19, 2009**  
**File No. 333-142704**

Dear Mr. Spaniak:

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

Sincerely,

Ta Tanisha Meadows  
Staff Accountant