

Room 4561

May 11, 2009

Steven Y. Moskowitz
CEO, President, Director & Principal Accounting Officer
Vanity Events Holding, Inc.
44 West 33rd Street, Suite 600
New York, NY 10001

**Re: Vanity Events Holdings, Inc.
Form 10-K & Forms 10-K/A for the Fiscal Year Ended
December 31, 2008
Filed on March 31, 2009, April 14, 2008 & May 8, 2009, respectively
File No. 000-52524**

Dear Mr. Moskowitz:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins
Accounting Branch Chief

cc: Via Facsimile (212) 930-9725
Jonathan R. Shechter, Esq.
Sichenzia Ross Friedman Ference LLP
Telephone: (212) 930-9700