



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

October 21, 2008

Ms. Michelle Tucker  
President and Chief Executive Officer  
Pop Starz Records, Inc.  
150 E. Angeleno Ave.  
Suite 1426  
Burbank, CA 91502

**Re: Pop Starz Records, Inc.**  
**Item 4.01 Form 8-K**  
**Filed: October 1, 2008**  
**File No. 333-142907**

Dear Ms. Tucker:

We have completed our review of your Form 8-K and related filing and do not, at this time, have any further comments.

Sincerely,

Robert Littlepage  
Accountant Branch Chief