



DIVISION OF
CORPORATION FINANCE

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

March 9, 2011

VIA U.S. MAIL

Gill Champion
President and Chief Operating Officer
POW! Entertainment, Inc.
9440 Santa Monica Boulevard #620
Beverly Hills, CA 90210

**Re: POW! Entertainment, Inc.
Amendment No. 1 to the Registration Statement on Form 10
Filed February 1, 2011
File No. 000-52414**

Dear Mr. Champion:

We have completed our review of the above-referenced registration statement and have no further comments at this time.

Sincerely,

Max A. Webb
Assistant Director