



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

June 18, 2009

Mr. Peter Horak
Chief Executive Officer
Cosmo Communications Corporation
Unit 2-55 Travail Road
Markham, Ontario, Canada

Re: Cosmo Communications Corporation
Form 10-K for the Fiscal Year Ended March 31, 2008
Filed June 30, 2008
File No. 0-11968

Dear Mr Horak:

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

Sincerely,

Jennifer Thompson
Branch Chief