

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

Mail Stop 3561

April 8, 2009

Gerald C. Rittenberg Chief Executive Officer Amscan Holdings, Inc. 80 Grasslands Road Elmsford, NY 10523

Re: Amscan Holdings, Inc.

Form 10-K for Fiscal Year Ended December 31, 2007

Filed March 31, 2008 File No. 333-132107

Dear Mr. Rittenberg:

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

Sincerely,

Ryan C. Milne Accounting Branch Chief

cc: Thomas J. Reinebach, Vice President-Finance Amscan Holdings, Inc. Via facsimile (914) 784-8851