

Mail Stop 4561

August 21, 2008

Herve Caen  
Chief Executive Officer  
Interplay Entertainment Corporation  
100 N. Crescent Drive  
Beverly Hills, California 90210

**Re: Interplay Entertainment Corporation  
Form 10-K for the fiscal year ended December 31, 2007  
Filed on April 3, 2008  
File No. 000-24363**

Dear Mr. Caen:

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,

Stephen Krikorian  
Accounting Branch Chief