

Mail Stop 4561

September 18, 2007

Robert A. Kotick
Chief Executive Officer
Activision, Inc.
3100 Ocean Park Blvd
Santa Monica, CA 90405

**Re: Activision Inc.
Form 10-K for Fiscal Year Ended March 31, 2007
Filed June 14, 2007
Form 10-K/A for Fiscal Year Ended March 31, 2006
Filed May 25, 2007
File No. 1-15839**

Dear Mr. Kotick:

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

Sincerely,

Mark Kronforst
Accounting Branch Chief