

Room 4561

July 29, 2008

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

**Re: Activision Blizzard, Inc.
Form 8-K Filed July 15, 2008
File No. 1-15839**

Dear Mr. Kotick,

We have completed our review of your Form 8-K and have no further comments at this time on the specific issues raised.

Sincerely,

Mark Kronforst
Accounting Branch Chief