

Mail Stop 4561

September 23, 2008

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

**Re: Activision, Inc.
Form 10-K for the Fiscal Year Ended March 31, 2008
File No. 001-15839**

Dear Mr. Kotick:

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

Sincerely,

Mark Kronforst
Accounting Branch Chief