Via U.S. Mail

Mr. Philip Holmes President and Chief Executive Officer Kings Road Entertainment, Inc. 468 N. Camden Drive Beverly Hills, CA 90210

> Re: Kings Road Entertainment, Inc. Form 10-KSB for the year ended April 30, 2008 Filed September 5, 2008 File No. 0-14234

Dear Mr. Holmes:

We have completed our review of your Form 10-KSB noted above and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel Branch Chief