

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

March 9, 2011

Scott Mitchell Rosenberg Chief Executive Officer Platinum Studios, Inc. 2029 S. Westgate Avenue Los Angeles, CA 90025

Re: Platinum Studios, Inc.

Item 4.01 Form 8-K File No. 333-145871 Filed January 24, 2011

Dear Mr. Rosenberg:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Patrick Kuhn Staff Accountant