

Mail Stop 4561

May 6, 2008

Mr. Kenneth Eade
President and Director
Independent Film Development Corporation
190 N. Canon Drive, Suite 420
Beverly Hills, CA 90210

**Re: Independent Film Development Corporation
Registration Statement on Form 10
File No. 0-53103**

Dear Mr. Eade:

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

Sincerely,

Tom Kluck
Legal Branch Chief