



DIVISION OF  
CORPORATION FINANCE

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

October 17, 2018

Peter Dunn  
President and Chief Executive Officer  
Empire Post Media, Inc.  
21555 Burbank Blvd., Unit 45  
Woodland Hills, CA 91367

**Re: Empire Post Media, Inc.**  
**Registration Statement on Form 10**  
**Filed July 10, 2018**  
**File No. 000-55962**

Dear Mr. Dunn:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Transportation and Leisure