

Mail Stop 4561

December 10, 2009

Mr. Russell Burke  
Chief Financial Officer  
Mandalay Media, Inc.  
2121 Avenue of the Stars, Suite 2550  
Los Angeles, CA 90067

**Re: Mandalay Media, Inc.  
Form 10-K for the Fiscal Year Ended March 31, 2009  
File No. 000-10039**

Dear Mr. Burke:

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,

Patrick Gilmore  
Accounting Branch Chief