

DIVISION OF CORPORATION FINANCE Mail Stop 3720

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

May 14, 2008

Via U.S. Mail

Mr. Daniel Ng Chief Executive Officer China Digital Media Corporation 2505-06, 25/F, Stelux House 698 Prince Edward Road East Kowloon, Hong Kong

> Re: China Digital Media Corporation Item 4.02 Form 8-K Filed March 27, 2008 File No. 000-30212

Dear Mr. Ng:

We have completed our review of your Item 4.02 Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spirgel Assistant Director